

# TOWN OF KENTVILLE COUNCIL COVID-19 PROTOCOL AGENDA April 14, 2020

**4:00pm**

- 1. CALL MEETING TO ORDER AND ROLL CALL**
- 2. APPROVAL OF THE AGENDA**
- 3. APPROVAL OF THE MINUTES**
  - (a) Council Advisory Committee Meeting Minutes, March 9, 2020
  - (b) Council Meeting Minutes, March 30, 2020
- 4. DEPARTMENT REPORTS AND RECOMMENDATIONS**
  - (a) Finance
    - (1) Director's Report
    - (2) Projection Report
  - (b) Planning and Development
    - (1) Director's Report
    - (2) Community Economic Development Coordinator's Report
  - (c) Parks and Recreation
    - (1) Director's Report
  - (d) Engineering and Public Works
    - (1) Director's Report
  - (e) Administration
    - (1) Communications Report
    - (2) Chief Administrative Officer's Report
- 5. BUSINESS ARISING FROM THE MINUTES/OLD BUSINESS**
  - (a) None
- 6. CORRESPONDENCE**
  - (a) None
- 7. NEW BUSINESS**
  - (a) Valley Waste Proposed 2020/2021 Budget
  - (b) River Street Dedication
- 8. IN-CAMERA**
  - (a) Agenda as circulated

**9. ADJOURNMENT**

DRAFT

## TOWN OF KENTVILLE KENTVILLE TOWN COUNCIL COVID-19 PROTOCOL Meeting Minutes: March 30, 2020

This meeting was held via electronic means in accordance with the Direction from Minister Chuck Porter: “Effective at 2 pm on March 22, 2020, all municipal councils will discontinue holding their meetings in person, instead only virtual meetings may be held by video or telephone. Those virtual meetings must be recorded, and the minutes posted on a public website within 24 hours of the meeting.”

Town Hall is closed to the public. Council voted by poll.

### 1. CALL TO ORDER AND ROLL CALL

Mayor Sandra Snow called the meeting to order at 4:00 p.m.

### PRESENT

Chief Administrative Office (CAO) Kelly Rice reported that all members of Council were present: Mayor Sandra Snow, Councillor John Andrew, Councillor Eric Bolland, Deputy Mayor Craig Gerrard, Councillor Cathy Maxwell, Councillor Cate Savage and Councillor Pulsifer.

Councillor Andrew and Deputy Mayor Gerrard arrive to the meeting by 4:07pm.

Staff in attendance included Chief Administrative Officer Kelly Rice, Solicitor Geoff Muttart, and Recording Secretary Jennifer West.

### REGRETS

### DECLARATIONS OF CONFLICT OF INTEREST

None.

Note: “Points from Discussion” below show various comments made by individual councillors during debate. They do not necessarily represent the opinion of the group, nor do they always reflect accurate information.

### 2. APPROVAL OF THE AGENDA

**It was moved that the agenda of March 30, 2020 be approved**

**MOTION CARRIED**

### 3. APPROVAL OF THE MINUTES

(a) Minutes of Council meeting on February 24, 2020

**It was moved that the minutes of Council meeting on February 24, 2020 be approved**

**MOTION CARRIED**

### 4. UNFINISHED BUSINESS

(a) **Request for Decision: Reconsideration of Motion for Town of Kentville Sundry Write-Off**

Mayor Snow read the request for decision submitted by Councillor John Andrew, outlining the background of this write-off and his concerns about not passing at the previous Council meeting.

*Report Available*

#### **Points of Discussion**

- Councillor Andrew clarified with Director Crowell and CAO Rice about the details of this write-off, and gained a better understanding of the issue.
- Discussion about the details of the initial vehicle accident and insurance which occurred three years ago associated with this write-off. An invoice was generated and was sent to the party and the collection agency reports that this is not recoverable.
- Material that is on the street and in the way of traffic is removed by the public works staff.
- Policy Statement G50F may need to be revised to reflect better procedures in collection of write offs.
- ***Staff will review and propose amendments to this policy (deferred business).***

#### **RECOMMENDATION TO COUNCIL**

It was moved by Councillor John Andrew and Councillor Cate Savage,

**That Council approve the write-off of the sundry receivable account in the amount of \$563.94.**

#### **MOTION CARRIED**

*Councillors who voted in favour of this motion: Andrew, Bolland, Gerrard, Maxwell, Pulsifer, Savage and Snow*

#### **(b) Crescent Avenue Land Sale**

Mayor Snow presented the report describing the Glooscap Curling Club property adjustments that impact Crescent Avenue, and the sale of a portion of this street to this organization.

*Report Available*

#### **RECOMMENDATION TO COUNCIL**

It was moved by Councillor Cate Savage and Councillor John Andrew

**That Council approve the sale of Lot K as shown on the Plan of Survey, drawing no 190222-04 prepared by Dylan Mossman Able Engineering Services Inc, the land formerly known as Crescent Avenue (portion) to Glooscap Curling Club of Kentville Nova Scotia for one dollar.**

#### **MOTION CARRIED**

*Councillors who voted in favour of this motion: Andrew, Bolland, Gerrard, Maxwell, Pulsifer, Savage and Snow*

### **5. REPORTS AND RECOMMENDATIONS**

#### **(a) Council Advisory Committee**

Councillor Cate Savage presented the following recommendations from the Council Advisory Committee:

##### **(1) Recommendation – Withdrawal from Capital Reserve (Draw #2)**

At the March 9, 2020 meeting of Council Advisory Committee, Director Crowell presented her report outlining the need to withdraw funds from the Town's Capital Reserve to support the various projects including paving, public garden and gateway signage.

*Report available*

**RECOMMENDATION TO COUNCIL**

It was moved by Councillor Cate Savage and seconded by Councillor Eric Bolland

**That Council approve the withdrawal of \$12,439.38 from the Town of Kentville Capital Reserve – General Allocation.**

**MOTION CARRIED**

*Councillors who voted in favour of this motion: Andrew, Bolland, Gerrard, Maxwell, Pulsifer, Savage and Snow*

**(2) Recommendation – Withdrawal Capital Equipment Reserve (Draw #2)**

At the March 9, 2020 meeting of Council Advisory Committee, Director Crowell presented her report outlining the need to withdraw funds from the Town’s Capital Equipment Reserve to support the purchase of capital equipment.

*Report available*

**RECOMMENDATION TO COUNCIL**

It was moved by Councillor Cate Savage and seconded by Councillor John Andrew

**That Council approve the withdrawal of \$27,054.47 from the Town of Kentville’s Capital Equipment Reserve to partially fund 2019-2020 transportation equipment acquisitions.**

**MOTION CARRIED**

*Councillors who voted in favour of this motion: Andrew, Bolland, Gerrard, Maxwell, Pulsifer, Savage and Snow*

**(3) Recommendation – Debenture Funds**

At the March 9, 2020 meeting of Council Advisory Committee, Director Crowell presented her report on the Debenture Funds that will be issued to the Town of Kentville by the Nova Scotia Municipal Finance Corporation this year.

*Report available*

**Points of Discussion**

- Discussion about what is included in “various”, and reference to the Director of Finance report in the council package.

**RECOMMENDATION TO COUNCIL**

It was moved by Councillor Cate Savage and seconded by Councillor Lynn Pulsifer

**That Council approve the Pre-approval of Debenture Issuance for the following:**

<b>TBR-19/20-01</b>	<b>Various</b>	<b>\$529,700</b>
<b>TBR-16/17-03</b>	<b>Robinson Building</b>	<b>\$96,400</b>

**MOTION CARRIED**

*Councillors who voted in favour of this motion: Andrew, Bolland, Gerrard, Maxwell, Pulsifer, Savage and Snow*

**(4) Recommendation – Withdrawal – Operating Reserves**

At the March 9, 2020 meeting of Council Advisory Committee, Director Crowell presented her report on the management of the Town’s Operating Fund on March 31, 2020 to avoid a year-end deficit position.

*Report available*

**RECOMMENDATION TO COUNCIL**

It was moved by Councillor Cate Savage and seconded by Councillor Eric Bolland

**That Council approve a blanket resolution for a possible withdrawal from the Town of Kentville Operating Reserve in the amount of any current operating deficit, should one occur at March 31, 2020, after all year-end transactions are quantified. These funds will be transacted only if the Town was facing a current operating deficit end-of-year.**

**MOTION CARRIED**

*Councillors who voted in favour of this motion: Andrew, Bolland, Gerrard, Maxwell, Pulsifer, Savage and Snow*

**(5) Recommendation – Temporary Borrowing Resolution – Kentville Police Station**

At the March 9, 2020 meeting of Council Advisory Committee, Director Crowell presented her report on the Nova Scotia Municipal Finance Corporation debenture relating to the construction of the Kentville Police Service building in 2004/2005.

*Report available*

**Points of Discussion**

- Councillor Savage discussed this issue with Director Crowell to better understand the background and the implication to future funding requests and budgets.

**RECOMMENDATION TO COUNCIL**

It was moved by Councillor Cate Savage and seconded by Councillor Eric Bolland

**That Council authorize the temporary borrowing resolution TBR 20/21-01 to refinance the Town of Kentville Police Station in the amount of \$300,000. After ratification it be signed and forwarded to the Minister for Department of Municipal Affairs for Provincial authorization.**

**MOTION CARRIED**

*Councillors who voted in favour of this motion: Andrew, Bolland, Gerrard, Maxwell, Pulsifer, Savage and Snow*

**(6) Recommendation – Kings Transit 2020-2021 Budget**

At the March 9, 2020 meeting of Council Advisory Committee, General Manager of Kings Transit Authority Glen Bannon gave his presentation about activities for the 2019-2020 season and shared the proposed 2020-2021 budget. During the New Business portion of the meeting, CAO Rice reviewed the presentation and budget by the Kings Transit Authority for the 2020-2021 fiscal year.

*Report available*

### Points of Discussion

- The operating and capital budget is impacted by the size of the staff. This has been identified as a pressure by Kings Transit, but has not been discussed with the partners.
- Currently Kings Transit has ceased operating. It was not possible to ensure safety with social distancing on the buses, to much disappointment.

### RECOMMENDATION TO COUNCIL

It was moved by Councillor Cate Savage and seconded by Councillor Cathy Maxwell

**That Council approve the Kings Transit Authority approved 2020-2021 Operational budget in the amount of \$1,860,184 of which \$194,341 is the Town of Kentville share, and 2020-2021 Capital budget in the amount of \$80,000 of which \$16,000 is the Town of Kentville share under the Municipal Agreement. The total commitment to the Town of Kentville 2020/2021 Operational Budget is \$210,341.**

### MOTION CARRIED

*Councillors who voted in favour of this motion:*

*Andrew, Bolland, Gerrard, Maxwell, Pulsifer, Savage and Snow*

## (b) Councillor's Reports

### (1) Councillor John Andrew

Councillor Andrew submitted his report on his activities over the past month.

*Report available*

### (2) Deputy Mayor Craig Gerrard

Deputy Mayor Gerrard submitted his report on his activities over the past month.

*Report available*

### (3) Councillor Eric Bolland

Councillor Bolland submitted his report on his activities over the past month.

*Report available*

### (4) Councillor Cathy Maxwell

Councillor Maxwell submitted her report on her activities over the past month.

*Report available*

### (5) Councillor Lynn Pulsifer

Councillor Pulsifer submitted her report on her activities over the past month. Councillor Pulsifer added that due to the provincial state of emergency, the libraries will be closed until further notice. Kings Point to Point is operating at 10-15% compared to their normal operations.

*Report available*

### (6) Councillor Cate Savage

Councillor Savage submitted her report on her activities over the past month.

*Report available*

**(c) Mayor Sandra Snow**

Mayor Snow submitted her report on her activities over the past month.

*Report available*

**RECOMMENDATION TO COUNCIL**

It was moved by Councillor Eric Bolland and seconded by Councillor Cathy Maxwell

**That the reports from Council and the Mayor be accepted as presented**

**MOTION CARRIED**

*Councillors who voted in favour of this motion: Andrew, Bolland, Gerrard, Maxwell, Pulsifer and Snow*

**6. NEW BUSINESS**

**(a) Valley Waste Bylaw**

CAO Rice presented the report from Andrew Garrett, Communication Manager with the Valley Waste Resource Management Authority regarding proposed changes to the Valley Waste Bylaw 2012 and Bylaw Directives 2014.

*Report available*

**Points of Discussion**

- Is the intent so that the Board can have further discussion? There are several changes coming along, and Councils need to review them to ensure they will meet the requirements. This is a courtesy for the partners.
- Solicitor Muttart suggests that the bylaws will eventually need to be adopted by each municipal partner for first reading, second reading and adoption by Council.
- CAO Rice will review this bylaw requirement for Valley Waste Resource Management.
- Council agrees that there are no further amendments to this bylaw.
- *The Solicitor stated that he has not yet reviewed this document.*

It was moved by Councillor Eric Bolland and seconded by Councillor Cathy Maxwell

**That Council sanction the proposed Valley Waste Resource Management Authority Bylaw to the Valley Waste Board of Directors.**

**MOTION CARRIED**

*Councillors who voted in favour of this motion: Andrew, Bolland, Gerrard, Maxwell, Pulsifer, Savage and Snow*

**(b) Tax billing procedures – Interim Property Tax Billing**

CAO Rice presented the report from Director Crowell outlining the process of extending dates to June 30<sup>th</sup>, 2020 on Property Tax Bills and Water and Sewer Utility Bills to minimize the economic effects of COVID-19 on our residents and business owners.

*Report available*

**Points of Discussion**



- Bills will still be sent out in May but will not be due until this date. As per the MGA, this is a change in the due date of payment.
- The objective is to keep as many small businesses viable as possible during this time, and not wait for announcements by the Nova Scotia Federation of Municipalities.

It was moved by Councillor Cathy Maxwell and seconded by Councillor Cate Savage

**That Council approve the extension of due dates on Town of Kentville Tax Bills to June 30<sup>th</sup>, 2020 to minimize the economic effects of COVID-19 on our residents and business owners.**

**MOTION CARRIED**

*Councillors who voted in favour of this motion: Andrew, Bolland, Gerrard, Maxwell, Pulsifer, Savage and Snow*

**(c) Interest Charges on Outstanding Accounts**

CAO Rice presented the report from Director Crowell waiving the payment of interest during the April 1<sup>st</sup> to June 30 timeframe on property tax and water/sewer utility receivables to minimize the economic effects of COVID-19 on our residents and business owners.

*Report available*

**Points of Discussion**

- The Town has received written permission from the Utility and Review Board for this change.

It was moved by Councillor John Andrew and seconded by Councillor Cathy Maxwell

**That Council approve the waving of interest amendment to policy on all Town of Kentville Property Tax Bills and Water/Sewer Utility bills during the period of April 1<sup>st</sup> to June 30<sup>th</sup>, 2020 to minimize the economic effects of COVID-19 on our residents and business owners; and Further - Interest will resume in July for accounts not paid by June 30<sup>th</sup>, 2020.**

**MOTION CARRIED**

*Councillors who voted in favour of this motion: Andrew, Bolland, Gerrard, Maxwell, Pulsifer, Savage and Snow*

**(d) Council Decision Making - COVID-19 Protocols**

Mayor Snow presented her memo outlining the need for fewer council meetings as per the provincial directives regarding COVID-19, and the proposal to move to one Council meeting per month, as required. The next Council meeting would be April 14.

*Report available*

**Points of Discussion**

- The upcoming budget meetings will continue as normal, with support from the Information Technology Manager.
- Meeting dates will be scheduled as necessary. Documents will be distributed to Council in hard copy. Questions can be emailed to Directors prior to meetings. Director Crowell will attend each budget meeting.

It was moved by Councillor John Andrew and seconded by Councillor Lynn Pulsifer

**That Council adopt temporary procedures outside our normal G70 Meeting Policy for COVID-19 Protocol, to minimize meeting frequency and permit council to make timely decisions;**

**And further that we suspend in-person meeting to comply with the Ministerial order of 22 March 2020 and use the ZOOM application to meet;**

**And Further that we suspend FB live streaming and post the video of the proceedings within three business days of the meeting;**

**And Further the chair will poll each member of council during the voting process, “Councillor how say you?”; and**

**And Further we suspend CAC meetings in favour of Council Meetings.**

#### **MOTION CARRIED**

*Councillors who voted in favour of this motion: Andrew, Bolland, Gerrard, Maxwell, Pulsifer, Savage and Snow*

- Councillor Andrew gave an outline of how housing insecure residents are receiving support. The shelter has closed for the safety of residents and volunteers, and has supported some residents to be transported to Halifax for housing support. A motel may be used to support some residents in the coming weeks. Closing the organization was a difficult decision for the residents who need support. Resident contact information was collected and the highest priority residents and these households are receiving broad support from the community through this time.

#### **(e) Regional Sewer 2020/2021 Budget**

Councillor Savage presented the memo from the Municipality of Kings for their proposed budget for the Regional Sewer for fiscal 2020/2021 to be reviewed and approved by each municipal member. The proposed five-year plan includes a change in capital expenses.

*Report available*

#### **Points of Discussion**

- Any debt is taken on by the County because they own the facility.
- The Town is largest consumer of this service (including activity in the Kentville Business Park), despite the facility being owned by the County of Kings.
- The largest consumer does not have a veto on this service.

It was moved by Councillor Eric Bolland and seconded by Councillor Cate Savage

**That Council approve the Regional Sewer Committee approved 2020/2021 Regional Sewer operational budget of \$1,512,600, with Town of Kentville share at \$757,100.**

#### **MOTION CARRIED**

*Councillors who voted in favour of this motion: Andrew, Bolland, Gerrard, Maxwell, Pulsifer, Savage and Snow*

#### **(f) Kentville Volunteer Fire Department 2020/2021 Budget**

Councillor Andrew submitted the memo from the Kentville Volunteer Fire Department with their proposed budget for 2020/2021.

*Report available*

It was moved by Councillor Cate Savage and seconded by Councillor John Andrew

**That Council approve the Joint Fire Service Board approved 2020/2021 Kentville Volunteer Fire Department operational budget of \$756,700, with Town of Kentville share at \$200,800**

**MOTION CARRIED**

*Councillors who voted in favour of this motion: Andrew, Bolland, Gerrard, Maxwell, Pulsifer, Savage and Snow*

**7. IN CAMERA**

It was moved by Councillor Cathy Maxwell and seconded by Councillor Eric Bolland

**That Council proceed to a closed session at 5:43 pm**

**MOTION CARRIED**

*Councillors who voted in favour of this motion: Andrew, Bolland, Gerrard, Maxwell, Savage, Pulsifer and Snow*

It was moved by Councillor Lynn Pulsifer and seconded by Councillor Eric Bolland

**That Council return to open session at 6:40 pm**

**MOTION CARRIED**

*Councillors who voted in favour of this motion: Andrew, Bolland, Gerrard, Maxwell, Pulsifer, Savage and Snow*

It was moved by Councillor Cate Savage and seconded by Councillor Cathy Maxwell

**That council direct the CAO to sell the land at 155 River Street as directed in the closed session.**

**MOTION CARRIED**

*Councillors who voted in favour of this motion: Andrew, Bolland, Gerrard, Maxwell, Pulsifer, Savage and Snow*

It was moved by Councillor Cate Savage and seconded by Councillor Cathy Maxwell

**That council direct the CAO to sell the land in the Kentville Business Park as directed in the closed session.**

**MOTION CARRIED**

*Councillors who voted in favour of this motion: Andrew, Bolland, Gerrard, Maxwell, Pulsifer, Savage and Snow*

It was moved by Councillor Eric Bolland and seconded by Councillor Craig Gerrard

**The council authorize the extension to Engore Developments as requested in their letter.**

**MOTION CARRIED**

*Councillors who voted in favour of this motion: Andrew, Bolland, Gerrard, Maxwell, Pulsifer, Savage and Snow*

It was moved by Councillor Cate Savage and seconded by Councillor John Andrew

**The Council approve the 6.1 m wide access and utility easements in favour of Nova Scotia Power along the south side of lot 2F and along the north side of proposed lot 3DEF in the Kentville Business Park.**

**MOTION CARRIED**

*Councillors who voted in favour of this motion: Andrew, Bolland, Gerrard, Maxwell, Pulsifer, Savage and Snow*

It was moved by Councillor Cate Savage and seconded by Councillor Cathy Maxwell

**That Council approve the amended Kentville Business Park protective covenants as presented.**

**MOTION CARRIED**

*Councillors who voted in favour of this motion: Andrew, Bolland, Gerrard, Maxwell, Pulsifer, Savage and Snow*

**10. ADJOURNMENT**

It was moved by Councillor Eric Bolland and seconded by Councillor John Andrew

**That the March 30, 2020 meeting of Council be adjourned at 6:47 p.m.**

**MOTION CARRIED**

DRAFT



**FINANCE DEPARTMENT  
REPORT TO COUNCIL ADVISORY COMMITTEE  
March 31, 2020**

I am pleased to report from the Finance Department of the Town of Kentville for the month ended March 31, 2020.

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**Finance Department Update**

- The Investment Advisory Committee met on March 11 to hear the details of February 2020.
- The fourth quarter utility meters were read in March. The bills will be generated in April.
- Work continues on the Town's various budgets and year-end processes.
- Even though the Town Hall is closed to the public due to COVID-19, the Finance personnel continue to work to keep the Town's finances moving forward. Thank you to them for their dedication!

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**Attachments**

**Schedules A & B** (Revenue and Expenditures) are not included for the month ended March 31, 2020, as Finance is preparing the working paper files and financial statements in preparation for the annual audit process. Year-end entries are being quantified and the financial position of the Town Operating fund will change over the course of this process.

**Schedule C (and graph)** (Outstanding Taxation) is attached for the year ended March 31, 2020.

**Schedule D** (Sanitary Sewer Area Service) is **not** included. The next report will be tabled after the fourth-quarter billing is generated in mid-April.

**Schedules E and F** (Perpetual Investment Fund) are included for the month ended February 29, 2020.

**Schedules G** (Town of Kentville Capital Investment Plan-2019-2020) are included for Council's information.

**Schedule H** (Account Receivable- Due from the Municipality of the County of Kings) is included for the month ended March 31, 2020.

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**Summary of Outstanding Taxes (see Schedule C)**

As at March 31, 2020, 101.3% of the 2019/2020 levy is collected (last year-101.0%). Total property tax as at March 31, 2020 is \$(120,356) (last year-\$89,850). This equates to 101.3% collected in total (last year- 101.0%).

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**Perpetual Investment Fund- (see Schedules E and F)**

The Investment Advisory Committee (IAC) met on March 11, 2020 to discuss the report for the month ended February 29, 2020. The *Statement of Financial Position (Schedule E)* shows that investments total \$13.7 million (at cost) with the breakdown as follows:

	<b>COST</b>	<b>MARKET</b>
<b>Cash and short-term</b>	\$899,177	\$897,142
<b>Fixed income securities</b>	8,875,232	8,765,397
<b>Equities</b>	<u>3,919,010</u>	<u>4,259,938</u>
<b>Total investments</b>	<b><u>\$13,693,419</u></b>	<b><u>\$13,922,477</u></b>

The *Statement of Reserves (Schedule F)* reports that at February 29, 2020, interest paid is \$160,294, dividends paid into the fund total \$202,499; capital gains are \$163,029 (last year-\$108,476). At February 29, management fees totaled \$29,986 (last year- \$34,138).

Income budgeted for 2019/2020 is \$ 430,000 interest and dividends, \$30,000 capital gains and \$ 70,000 supplement (if required). The supplement will be withdrawn only if the Town is in a deficit position end of year 2020.

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**Town of Kentville Capital Investment Plan- 2019-2020**

Information on the 2019/2020 Town of Kentville capital program is updated. The program is complete with \$1,827,035 (64.8%) recorded at March 31.

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**Accounts Receivable- Due from the Municipality of the County of Kings- (see Schedule H)**

Schedule H summarizes the outstanding financial receivable matters between the Town and the Municipality of the County of Kings. This report cites the amounts due as at March 31, 2020.

The total due from the County is offset by amounts due to the County.

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This concludes the monthly report from the Finance Department for March 31, 2020.

Respectfully submitted,



**Debra Crowell**  
Director of Finance  
*Kentville*

# Town of Kentville Operating Fund

## Summary of Taxes Collected & Outstanding

This report provides information for Council's perusal concerning outstanding taxes.

	<u>CURRENT</u>	<u>ARREARS 1</u>	<u>ARREARS 2</u>	<u>TOTAL OUTSTANDING</u>
	\$	\$	\$	\$
Balance, April 1, 2019	(200,057)	106,207	4,000	(89,850)
Billed 2019	9,439,754	0	0	9,439,754
19/20 net adjustments	<u>3,417</u>	<u>0</u>	<u>0</u>	<u>3,417</u>
Total collectible	9,243,114	106,207	4,000	9,353,321
Total collected	<u>9,363,706</u>	<u>105,971</u>	<u>4,000</u>	<u>9,473,677</u>
Outstanding	<u>(120,592)</u>	<u>236</u>	<u>0</u>	<u>(120,356)</u>
Percentage collected 19/20	101.3%	99.8%	100.0%	101.3%
Percentage collected 18/19	98.3%	93.2%	98.4%	98.2%



# Town of Kentville Perpetual Reserve Fund

Month ended February 29, 2020

Statement of Financial Position	2020 Actual \$	2019 Actual \$
<b>FINANCIAL ASSETS</b>		
<b>Cash (at cost)</b>		
Cash and equivalents (net) - (at market- \$897,142)	899,177	1,429,097
<b>Receivables</b>		
Accrued		
Accrued interest and dividends		
Due from own funds and agencies		
General operating fund	1,250	1,155
<b>Investments (at cost)</b>		
Long Term		
Fixed income securities (at market- \$8,765,397)	8,875,232	8,244,833
Equities (at market- \$4,259,938)	3,919,010	3,870,915
<b>Total assets</b>	<u>13,694,669</u>	<u>13,546,000</u>
<b>Fund Balance</b>		
<b>Due to Town Operating Reserve</b>		
Reserve	<u>13,694,669</u>	<u>13,546,000</u>
<b>Total fund balance</b>	<u>13,694,669</u>	<u>13,546,000</u>

# Town of Kentville Perpetual Reserve Fund

Month ended February 29, 2020

Statement of Reserves	2020 Actual \$	2019 Actual \$
Balance, beginning of year	<u>13,198,833</u>	<u>13,100,897</u>
<b>Add:</b>		
Interest	160,294	188,473
Dividends	202,499	185,518
Accrued interest and dividends		
Capital gains		
Equities	186,452	135,733
Fixed income securities	<u>(23,423)</u>	<u>(27,257)</u>
	<u>525,822</u>	<u>482,467</u>
	<u>13,724,655</u>	<u>13,583,364</u>
<b>Less:</b>		
Management fees (net)	29,986	34,138
Return of capital		3,226
Due to Town of Kentville operating fund		
Transfer to Town of Kentville operating fund		
	<u>29,986</u>	<u>37,364</u>
<b>Balance, end of year</b>	<u><b>13,694,669</b></u>	<u><b>13,546,000</b></u>

March 31, 2020

## Town of Kentville Capital Fund

	Budget Amount \$	Year to Date Amount \$	% consumed
<b>PROJECTS</b>			
Gas Tax Infrastructure	858,800	843,106	98.2%
General Administration	88,500	66,136	74.7%
Protection	108,500	72,341	66.7%
Transportation	958,200	418,542	43.7%
Planning	15,000	0	0.0%
Development	67,000	46,686	69.7%
Recreation	723,100	380,224	52.6%
Cultural	0	0	0.0%
	<b>2,819,100</b>	<b>1,827,035</b>	<b>64.8%</b>
<b>FUNDING</b>			
<b>OUTSIDE SOURCES</b>			
Other governments			
Federal			0.0%
Province of Nova Scotia	87,500	13,536	15.5%
	<b>87,500</b>	<b>13,536</b>	<b>15.5%</b>
Capital Contributions			
Betterments			
Contributions		680	0.0%
Sale of surplus equipment	29,500	30,500	103.4%
	<b>29,500</b>	<b>31,180</b>	<b>105.7%</b>
<b>INTERNAL SOURCES</b>			
<b>Cash</b>			
Capital fund cash		490	0.0%
<b>Reserves</b>			
<b>Restricted</b>			
Gas Tax Funds	858,800	843,106	98.2%
<b>Own Sources</b>			
Equipment Capital	59,000	59,000	100.0%
Town Capital			
General allocation	589,400	243,848	41.4%
Recreation	74,900	67,844	90.6%
	<b>1,582,100</b>	<b>370,692</b>	<b>23.4%</b>
Operations			
Capital from revenue- KPS	38,500	44,676	116.0%
	<b>38,500</b>	<b>44,676</b>	<b>116.0%</b>
<b>BORROWING</b>	<b>1,081,500</b>	<b>523,354</b>	<b>48.4%</b>
	<b>2,819,100</b>	<b>1,827,035</b>	<b>64.8%</b>

# Town of Kentville Capital Fund

GENERAL LEDGER #	DESCRIPTION	Budget (revised)	Actual
	<b>GAS TAX INFRASTRUCTURE</b>		
	<b>Transportation</b>		
	<b>Sidewalks</b>		
05-35-71-300	Main Street (East End)	73,200	0
05-35-71-340	Canaan Ave-sidewalk, street, guardrails	300,600	301,070
05-35-71-250	Park Street West sidewalk/storm sewer Phase 1	200,000	200,864
	<b>Streets</b>		
05-35-71-200	School Street	30,000	64,553
05-35-71-440	Condon Ave	200,000	205,493
	<b>Business Park</b>		
05-35-71-400	Storm sewer laterals	55,000	71,126
	<b>Recreation &amp; sport infrastructure</b>		
05-35-74-100	Trail- Bridge canoe launch	0	0
	<b>PROJECTS</b>	<b>858,800</b>	<b>843,106</b>
	<b>FUNDING</b>		
	Reserve- Gas Tax Interest	3,500	4,825
	Reserve- Gas Tax 18-19	24,600	24,624
	Reserve- Gas Tax Current 2019-2020	359,995	342,952
	Reserve- Gas Tax Top Up	470,705	470,705
	Reserve - Town capital		
	Borrowing		
	<b>TOTAL</b>	<b>858,800</b>	<b>843,106</b>

# Town of Kentville Capital Fund

SCHEDULE G-2

March 31, 2020

GENERAL LEDGER	GENERAL ADMINISTRATION		
#	Description	Budget	Actual
	<b>IT INITIATIVE ANNUAL</b>		
05-35-72-200	Server system and SAN	55,000	53,686
	Integration manager	8,500	
	<b>TOWN HALL</b>		
	<b>Exterior upgrades</b>		
05-35-72-260	Town hall exterior staircase	25,000	12,450
	<b>PROJECTS</b>	<b>88,500</b>	<b>66,136</b>
	<b>FUNDING</b>		
	<b>CASH</b>		
	Capital Reserve- Town General allocation	88,500	66,136
	Borrowing		
	<b>TOTAL</b>	<b>88,500</b>	<b>66,136</b>

# Town of Kentville Capital Fund

GENERAL LEDGER	PROTECTIVE SERVICES		
#	Description	Budget	Actual
	<b>Police services</b>		
	<b>Police vehicles</b>		
05-35-75-650	Marked car	48,000	54,857
	<b>Equipment</b>		
05-35-75-700	Mobile speed signs (2)	7,800	6,866
	<b>Building</b>		
05-35-75-600	New Roof	42,700	
	<b>Information technology</b>		
05-35-75-800	Server replacement	10,000	10,618
	<b>PROJECTS</b>	<b>108,500</b>	<b>72,341</b>
	<b>FUNDING</b>		
	<b>Cash</b>		
	Capital from revenue	38,500	44,676
	Proceeds on sale	9,500	9,500
	Capital contribution		680
	Reserves	60,500	17,484
	Borrowing		
	<b>TOTAL</b>	<b>108,500</b>	<b>72,341</b>

# Town of Kentville Capital Fund

GENERAL LEDGER	TRANSPORTATION SERVICES		
#	Description	Budget	Actual
	<b>Yearly Projects</b>		
05-35-71-100	Equipment	134,000	88,750
05-35-71-450	Public Works building	15,000	0
	<b>Downtown improvements</b>		
05-35-71-350	Ornamental lights	25,000	25,056
05-35-71-150	Flood mitigation (Dyke) (cancelled)	175,000	5,285
05-35-71-460	<b>Streets</b>	300,000	253,813
	Chester Ave- \$200,000		
	Campbell Road-\$100,000		
05-35-71-480	New bridge approaches	97,500	0
	<b>Parking lots</b>		
05-35-71-470	Arena	15,000	0
	"Home Hardware"	5,000	
	<b>Storm sewer</b>		
05-35-71-500	New bridge- Duck bill/Storm drain	141,700	19,822
05-35-71-510	Shannex/GVJ	50,000	25,816
	<b>PROJECTS</b>	<b>958,200</b>	<b>418,542</b>
	<b>FUNDING</b>		
	<b>Cash</b>		<b>461</b>
	Equipment capital reserve	59,000	59,000
	Proceeds on sale	10,000	12,000
	Province of Nova Scotia -NDMP	87,500	2,636
	Capital reserve- general allocation	237,500	81,057
	Borrowing	564,200	263,388
	<b>TOTAL</b>	<b>958,200</b>	<b>418,542</b>





# Town of Kentville Capital Fund

March 31, 2020

GENERAL LEDGER	DEVELOPMENT SERVICES		
#	Description	Budget	Actual
	<b>Downtown betterments</b>		
05-35-75-500	Seasonal lighting-\$7,500	7,500	0
05-35-75-100	Downtown benches- \$5,000	5,000	0
05-35-75-150	Public Garden-\$6,500	6,500	17,481
	<b>Signage</b>		
05-35-75-400	Rebranding signage (Gateway) -\$25,000	25,000	20,445
05-35-75-250	Kentville Business Park signage-\$8,000	8,000	8,760
	<b>Buildings</b>		
05-35-75-170	Remediation- Calkin building	15,000	0
			0
			0
	<b>PROJECTS</b>	<b>67,000</b>	<b>46,686</b>
	<b>FUNDING</b>		
	<b>CASH</b>		<b>29</b>
	Capital Reserve- Town General	54,500	23,257
	Capital contribution- DMA (Public Garden)		10,900
	Borrowing	12,500	12,500
	<b>TOTAL</b>	<b>67,000</b>	<b>46,686</b>

# Town of Kentville Capital Fund

GENERAL LEDGER	RECREATION SERVICES		
#	Description	Budget	Actual
	<b>Soccer</b>		
05-35-74-300	Soccer nets	8,000	5,944
	<b>Green Areas</b>		
05-35-73-250	Wayfinding- AT Plan Station Lane signage	5,000	0
	<b>Tennis Court</b>		
05-35-72-360	Clubhouse and washrooms	10,000	7,114
	<b>Parks/Playgrounds</b>		
05-35-72-500	Various playgrounds- Bonavista	10,000	9,104
05-35-72-550	Oakdene Park- Gazebo	16,000	(0)
05-35-73-200	Memorial Park- Skateboard park- bowl (Carry Forward	200,000	0
05-35-72-600	Memorial Park- Playground	27,000	30,718
05-35-74-200	Memorial Park- Fencing	8,000	6,081
05-35-72-650	Memorial Park- New mountain bike trail	11,000	10,011
	<b>Pool</b>		
05-35-73-500	Pool coating	30,000	9,936
05-35-74-600	Pool Change rooms and door	69,600	75,524
05-35-74-500	<b>Equipment</b>	220,000	131,972
05-35-73-300	<b>Studies (WIP &amp; New)</b>	108,500	93,821
	<b>PROJECTS</b>	<b>723,100</b>	<b>380,224</b>
	<b>FUNDING</b>		
	<b>CASH</b>		
	Proceeds on sale	10,000	9,000
	Capital reserve- General allocation	133,400	55,914
	Capital reserve- Recreation	74,900	67,844
	Borrowing	504,800	247,466
	<b>TOTAL</b>	<b>723,100</b>	<b>380,224</b>



**Town of Kentville**

Accounts Receivable- Due from the Municipality of the County of Kings  
March 31, 2020

	Sanitary Sewer		Recreation		Other	Town Capital		Kentville Water Utility		TOTAL	
	Outstanding Billing	Interest	Outstanding Billing	Interest		Capital Billing	Hydrant Charge	Outstanding	Interest	Outstanding	Interest
2014/15	45,344	25,028							45,344	25,028	
2015/16	59,832	16,759	8,378	1,819			14,864	10,523	83,074	29,101	
2016/17	232,836		3,946		2,106 *	54,112	16,905	1,386	309,905	1,386	
2017/18	247,360		58,422				188,968		494,750	0	
<b>Paid- July 9, 2018</b>							<b>(175,571)</b>		<b>(175,571)</b>		
2018/2019 (status quo bill)	171,500						188,968		360,468	0	
<b>Paid- August 13, 2019</b>	<b>(79,080)</b>		<b>(58,422)</b>				<b>(234,134)</b>		<b>(371,636)</b>		
2019/2020 billing	178,770						188,364		367,134	0	
19/20 Revised billing (Feb/20)							36,670		36,670		
<b>Paid- February 4, 2020</b>							<b>(188,364)</b>		<b>(188,364)</b>		
<b>Paid March 23, 2020</b>							<b>(36,670)</b>		<b>(36,670)</b>		
	856,562	41,787	12,323	1,819	2,106	54,112	0	11,909	925,104	55,515	
Written out of ledger due to age (but still collectible)	(258,122)	(41,787)							(258,122)	(41,787)	
	<b>598,440</b>	<b>0</b>	<b>12,323</b>	<b>1,819</b>	<b>2,106</b>	<b>54,112</b>	<b>0</b>	<b>11,909</b>	<b>666,982</b>	<b>13,728</b>	
			<b>14,142</b>								<b>680,710</b>

Accounts Receivable- Due to the Municipality of the County of Kings  
March 31, 2020

	Regional Sewer		Building & Fire Inspection		Sewer Connections	TOTAL DUE COUNTY
	Current Billing	4 quarters	Disposal site	Current Billing		
2017/2018						27,218
2018/2019	703,000		81,916			819,265
2019/2020	727,000	4 quarters	82,250	4 quarters		844,651
<b>PAID September 2019</b>			<b>(120,786)</b>			<b>(120,786)</b>
<b>PAID November 2019</b>			<b>(21,690)</b>			<b>(21,690)</b>
<b>PAID January 2020</b>	<b>(703,000)</b>		<b>(21,690)</b>			<b>(703,000)</b>
<b>PAID February 2020</b>			<b>(21,690)</b>			<b>(21,690)</b>
	727,000		0			823,967

**NET TOTAL** (143,257)  
Including sewer write offs  
OR  
**NET TOTAL** 156,652  
excluding sewer write offs



# Memo

To: Kelly Rice, Chief Administrative Officer  
From: Debra Crowell, Director of Finance  
CC: Directors of Town of Kentville  
Date: April 8, 2020  
Re: **PROJECTION REPORT- March 31, 2020**

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The FINAL projection report to March 31, 2020 (as at March 31, 2020) is attached to this memo.

In this report, the Town of Kentville is projecting a surplus position of **\$104,900** (last month-surplus \$70,300).

While everything known to date has been scraped up and reported, these are early days in the completion of the Town's financial position. Any unknown/unexpected revenue or expenditure will affect the above projection.

Suffice it to say, the Town of Kentville Operating fund should end the year in a surplus position.



**TOWN OF KENTVILLE OPERATING FUND  
PROJECTIONS TO MARCH 31, 2020  
As at March 31, 2020**

**REVENUE**

Overall, actual revenue is projected to end the year over budget **\$54,000**. The particulars are as follows:

**2 TAXES** (budget \$9,571,300; projected \$9,620,300; **OVER BUDGET \$49,000**)

- Taxation is **under budget \$(29,900)**. Reduction is related to successful assessment appeals received (to date).
- Fire Area Rate falls **under budget \$(700)**. Based on assessment times rate.
- Hydrant Area Rate is **over budget \$81,600**, due to change from flat rate to calculation provided by URB. Effect to Town NIL, as this is paid to Kentville Water Commission (see Section 12).
- Economic development levy falls **under budget \$(300)**.
- Curb frontage <sup>(interest)</sup> is **under budget \$(1,700)** due to properties selling and curb frontage paid out.

**3 PAYMENTS IN LIEU** (budget \$500,400; projected \$512,900; **OVER BUDGET \$12,500**)

**Payments in Lieu of Taxation will exceed budget by 2.5%.**

- Federal Payment in Lieu re: the Federal Research Farm arrived **\$7,100 over budget**.
- Provincial Payment in Lieu arrived January/February 2020 for a variety of properties **over budget \$5,400**.

**4 SERVICES PROVIDED TO OTHER GOVERNMENTS** (budget \$211,500; projected \$243,100; **OVER BUDGET \$31,600**)

**This section should exceed its budget by 14.9%.**

- Provincial government- Secondment- **exceeds budget by \$5,200**. Province reimburses 100% for the secondment position.
- Local- Recreation **will exceed budget \$26,900**, as the County of Kings payment for 18/19 accrued Recreation services exceeded budget by \$13,450. Payment was also made for the 19/20 fiscal year- also \$13,450 over our budget figure.

- Local- Cultural slight decrease in the actual library contribution by the County of Kings **\$(500)**.

**5 SALES OF SERVICE** (budget \$1,112,700; projected \$1,051,600; **UNDER BUDGET \$61,100**)

**This section is expected to fall under its budget by 5.5%.**

- Protection- Police- Back check services falls **under budget by \$(28,100)**.
- Public Works- To other funds (net) falls **under budget \$(33,900)**. Reflects work done by public works for other funds.
- Public Works- Street sweeper is reduced to zero- no transactions have occurred this fiscal year. **\$(1,500)**
- Recreation- Capital records **\$2,400** which reflects reallocation of Recreation staff to capital works projects.

**6 REVENUE-OWN SOURCES** (budget \$1,248,200; projected \$1,227,600; **UNDER BUDGET \$20,600**)

**Own source revenue is projected to be under budget by 1.7%.**

- Fines, Licenses and Permits is projected to be **over budget \$7,500** due to Provincial Court fines, parking ticket revenue and various permits issued by Administration and Planning.
- Rentals – cell town Rogers- **exceeds budget \$ 200**.
- Rentals- Parking spaces **exceed budget by \$6,500**. More spaces rented.
- Rentals- VIA Rail building **falls short of budget by \$(300)**, space is rented.
- Rentals- Calkin building **exceeds budget by \$12,200**.
- Rentals- Fields **falls under budget \$(1,500)**.
- Rentals- Recreation centre exceeds budget by **\$3,200**.
- Rentals- Pool falls **short of budget \$ (200)**.
- Rentals- Hub records no rentals **\$(300)**.
- Rentals- Arena falls **short of budget \$(23,400)**. Rink closed early.
- Interest exceeds budget **by \$40,400**.
- Return on investments will fall **short by \$(70,000)**, as this would not be the first reserve tapped in the case of a deficit end of year.
- Miscellaneous- General **exceeds budget \$3,400**.
- Miscellaneous-Police **records \$1,400** due to billing the province for the transport of prisoners.
- Miscellaneous- Recreation **received \$300** for sponsorship of dog bags.

**7 UNCONDITIONAL TRANSFERS** (budget \$226,900; projected \$224,500; **UNDER BUDGET \$2,400**)

- NS Power Inc. (HST rebate) falls **below budget by \$2,500**.

- NS Power Grant also **exceeds its budget by \$100.**

**8 CONDITIONAL TRANSFERS** (budget \$141,200; projected \$186,200; **OVER BUDGET \$45,000**)

**This section will be over budget by 31.9%.**

- Federal- Canada Summer Jobs will **exceed budget by \$700.**
- Province- Department of Justice- **provided \$24,200 funding** for Kentville Police Services to purchase new equipment.
- Province- National Disaster Mitigation Program will provide **\$ 1,100** related to costs incurred for the cancelled River Wall project.
- Province- Department of Communities, Culture, Heritage is **providing \$10,500** for a variety of Recreation programmes.
- Recreation Nova Scotia cost shared in Recreation personnel attendance at a conference- **\$700.**
- Tourism Industry Association of Nova Scotia (TIANS) forwarded **\$3,500** for expenditures at the Visitor Information Center.
- Central Kings Community Health Board provided **additional \$1,500** in funding for Recreation programs.
- Kentville Police Service received funding from the Rotary Club for bike helmets- **\$800.**
- Valley Resource Waste Authority returned funds released the prior year for management services- **\$2,000.**

**24 FINANCING AND TRANSFERS (revenue portion)** (budget \$252,800; projected \$252,800)

**This section is projected to meet its budget.**

**EXPENDITURES**

Overall, expenditures are projected to **fall under budget by \$(50,900)**. The Town Operating Fund is projecting **a current surplus of \$104,900**. The particulars are as follows:

**9 LEGISLATIVE** (budget \$248,000; projected \$241,100; **UNDER BUDGET \$6,900**)

- Mayor and Council remuneration/benefits falls **under budget \$600.**
- Mayor expenses fall **under budget \$2,200.**
- Council expenses will end the year **under budget \$3,200**
- Other meeting expenses are **discounted \$ 900.**



**10 GENERAL ADMINISTRATION** (budget \$1,350,100; projected \$1,362,600; **OVER BUDGET \$12,500**)

**This department is projected to end the year over budget by 0.9%.**

- Remuneration will **exceed budget \$26,600** due to changes in personnel.
- Office expenses are projecting **over budget by \$13,000**. Additional legal expense has pushed the Legal/audit account over budget \$2,600. Advertising and promotion will exceed budget by \$4,500 due to the CAO search and the search for personnel for the Mentoring programme. Savings are found in Expenses-CAO, while several other expense accounts exceed budget.
- Information technology expects to **post savings of \$11,200**.
- Common services (buildings) will **exceed budget \$12,500** due to repairs and maintenance of several Town-owned buildings.
- Programmes **exceeds budget \$2,600** due to an increase in Reduced taxes Section 69A (reductions due to loss by fire) offset by savings in Reduced taxes Section 71.
- **Savings of \$31,000** are found in the accrual of sick leave due to many changes in personnel over the past year.

**11 12 13 PROTECTIVE SERVICES** (budget \$3,617,600; projected \$3,633,800; **OVER BUDGET \$16,200**)

**Police Protection- core program** is projecting to be **under budget \$(53,900)**.

- Remuneration is projecting under budget \$ 76,400. Remuneration Administration exceeds budget \$2,700. Remuneration- Sergeants exceeds budget \$1,700. Remuneration -Constables will fall under budget \$95,700 due to changes in police personnel. Savings of \$2,800 are found in Stat pay/"M"time. These savings are offset by overages in Overtime related to Sergeants- \$3,600 and Constables- \$11,400. Remuneration- Secondment exceeds budget \$2,700.
- Benefits fall under budget \$14,600.
- Office expenditures exceed budget by \$33,200. While savings are found in Meeting-Commission, Director's & Inspector's expenses and Office expense cost centres, Training and Other Administration exceeds budget due to purchases made for a variety of small equipment- some of it offset by the Department of Justice grant.
- Occupancy- Police building is projecting savings of \$9,000 in Heat, Electricity and building maintenance accounts.
- Operations- Communication will provide savings of \$2,600 in Radio license & Maintenance cost centres.
- Operations- Technology exceeds budget by \$2,100.
- Operations-vehicle will exceed budget by \$7,000 due to vehicles involved in traffic accidents.
- Operations- programmes will exceed budget by \$6,400 due to expenditures incurred in Special Projects and costs related to custody of prisoners/DNA testing.

### **Sales of Service- KPS**

This section is projected to be **under budget \$(14,300)**.

- Remuneration will be under budget due to savings in remuneration and benefits coupled with reallocations of Back Check wages to other parts of the budget.

### **Law Enforcement**

- **Savings of \$(49,600)** will be found in the Legal account related to the collective agreement and in Crossing guards due to schools closing due to COVID-19. Parking Enforcement account falls under budget due to a change in staffing.

### **Fire Protection**

This section is projected to **exceed** its budget by **\$80,800** or 10.6%.

- Fire Fighting provides savings of \$800 due to the Fire Area Rate billed, collected and transferred to the Kentville Volunteer Fire Department.
- Water supply and hydrants will exceed its budget by \$81,600, related to the hydrant charge paid to the Kentville Water Commission. The flat rate no longer applies and the URB formula on hydrant charge is now in effect. NIL effect to the Town.

### **Protective services- Debt charge.**

This section is projected to be slightly **under budget by \$100**, due to term loan interest.

### **Emergency Measures/Other Protection.**

This section is projected to **exceed its budget by \$53,300**.

- EMO organization falls short of budget \$3,900.
- EMO communications will exceed budget by \$ 100.
- Emergency measures- wages are projected over budget \$32,400 due to extra costs incurred re: Post Tropical storm Erin and Hurricane Dorian.
- Emergency measures- materials & supplies is projected to be over budget \$31,400 due to Post Tropical storm Erin and Hurricane Dorian.
- 911 system provides savings of \$1,200.
- Building inspection & Fire inspection will exceed their budgets by \$13,300 and accurately reflect the billings from the Municipality of Kings.
- Savings will be found in Animal Control \$(11,200) and Occupational Health & Safety- \$(7,600)

**14, 15 TRANSPORTATION SERVICES** (budget \$2,087,200; projected \$2,103,700; **OVER BUDGET \$16,500**)

**Transportation Services is projecting to end the year over budget 0.8%.**

- **Common Services** is projecting to be under budget **\$1,500**. Remuneration/Benefits will be under budget by \$58,700, due to timing for the engineer's arrival as well as savings in Work crew. Office expenditures will exceed budget \$37,300 in total due legal expenses over budget \$43,900 and insurance exceeding budget by \$3,300 offset by savings in Training and Director's

expenditure. Operations- vehicle and equipment will exceed budget \$19,200 in External equipment repairs & Equipment supplies accounts.

- **Road Transport** will end the year **under budget \$2,800**. Overages are found in Street Repairs, Storm sewer maintenance, Street lighting & Traffic services. Savings are found in Sidewalk repairs and Snow and Ice removal.
- **Public transit** will **exceed budget by \$20,800**, due to Kings Transit Authority tabling its final 18/19 budget in September. Our budget figure fell short by \$3,400. KTA also forwarded our share of its 2018/19 deficit- \$17,400, after its year-end process was finalized.

**16 ENVIRONMENTAL HEALTH SERVICES** (budget \$701,400; projected \$691,100; **UNDER BUDGET- \$10,300**)

**This section is projected to fall under its budget by 1.5%.**

- **Solid waste collection-** Provides savings of \$12,800 in internal wage allocations and materials and supplies.
- **Solid waste- Valley Waste Resource Management Authority** will exceed budget by \$4,000. The overage included not only Kentville's new share at 9.97% but also its share of legal expenses related to the exit of the County of Annapolis.
- **Other air pollution** will provide **savings of \$1,500**, as no costs have occurred this fiscal year.

**17 PUBLIC HEALTH AND HOUSING** (budget \$99,500; projected \$59,000; **UNDER BUDGET \$40,500**)

- This section is projected to end the year under budget, as accruals for the prior years exceeded the actual prior year's cost from the Province.

**18, 19 ENVIRONMENTAL DEVELOPMENT** (budget \$681,800; projected \$680,400; **UNDER BUDGET \$1,400**)

**Environmental Development expects to fall slightly under its budget.**

- **Planning & zoning** is **decreased \$3,700**. Some savings are found in Remuneration/benefits- \$4,700. Office expenditures exceed budget \$1,000 due to legal expenditures offset by savings in several office expenditure accounts.
- **Environmental development section** will provide **savings of \$8,000** in studies, survey costs and Kentville Futures operating expenditures.
- **Shade Trees** will **exceed budget \$2,500** due to the necessary removal of trees damaged by recent winds.
- **Debt charges** provide **savings of \$2,500**.
- **Other Economic Development** will exceed its budget by **\$10,300** in the Promotions category offset by projected savings in the Tourism & Apple Blossom Festival accounts.

**20, 21, 22 RECREATION & CULTURAL** (budget \$1,360,400; projected \$1,317,200;  
**UNDER BUDGET \$43,200**)

**This department is projected to be under budget by 3.2%.**

- Administration will find **savings of \$6,000**. Remuneration/benefits exceed budget by \$3,300 but Office expenditures provide savings of \$8,300 in a variety of accounts. \$1,000 savings are projected for the vehicle section.
- “Programmes” are projected **under budget by \$16,200**. Savings are found in Swimming Pool, Day Camp, Tennis and Community events offset by funds granted to the Kentville Wildcats and Silver Gliders, which placed the grant segment over budget.
- “Other- Parks Division” will provide **savings of \$18,200** as the horticulturalist left early and “Tree plantings” account has not been expended this year.
- “Recreation Facilities” (overall) are projected **under budget by \$3,100**. Segments under budget include Recreation centre, Swimming pool, Tennis Courts, Rail corridor maintenance and Other parks offset by overages in Parks & Playgrounds-general and Memorial Park.
- Debt charges fall **under budget \$1,600** related to short-term borrowing.
- Cultural exceeds budget by **\$1,900**. Library operations exceeds budget \$3,400 due to several purchases. Uncommon Common Art returned the 19/20 grant of \$1,500 as they have wound down the program.

**23 EDUCATION** (budget \$1,556,300; projected \$1,556,300)

This section is expected to meet its budget.

**24 FINANCING AND TRANSFERS (expenditure portion)** (budget \$1,562,700; projected \$1,568,900; **OVER BUDGET \$6,200**)

This section is expected to slightly exceed its budget.

- Capital paid from current revenue for the new police car exceeded its budget by \$6,200.

# Town of Kentville Operating Fund -19/20

March 31, 2020

Revenue	Budget Amount	Projected	% over (under)
<b>2 TAXES</b>			
Assessable Property	9,523,600	9,574,300	0.5%
Special Assessments	8,500	6,800	-20.0%
Business Property	39,200	39,200	0.0%
Other	-	-	0.0%
	<u>9,571,300</u>	<u>9,620,300</u>	0.5%
<b>3 PAYMENTS IN LIEU OF TAXES</b>			
Federal and Agencies	392,600	399,700	1.8%
Provincial and Agencies	107,800	113,200	5.0%
	<u>500,400</u>	<u>512,900</u>	2.5%
<b>4 SERVICES PROVIDED</b>			
<b>To other governments</b>			
Provincial government	113,600	118,800	4.6%
Local government	97,900	124,300	27.0%
	<u>211,500</u>	<u>243,100</u>	14.9%
<b>5 SALES OF SERVICES</b>			
Agencies	<u>1,112,700</u>	<u>1,051,600</u>	-5.5%
<b>6 OTHER REVENUE-OWN SOURCES</b>			
Fines, fees, permits	42,300	49,800	17.7%
Rentals	419,000	415,400	-0.9%
Interest	115,000	155,400	35.1%
Return on investment	630,000	560,000	-11.1%
Other	41,900	47,000	12.2%
	<u>1,248,200</u>	<u>1,227,600</u>	-1.7%
<b>7 UNCONDITIONAL TRANSFERS</b>	<u>226,900</u>	<u>224,500</u>	-1.1%
<b>8 CONDITIONAL TRANSFERS</b>			
Other governments	<u>141,200</u>	<u>186,200</u>	31.9%
<b>FINANCING AND TRANSFERS</b>			
24 From reserves	252,800	252,800	0.0%
	<u>252,800</u>	<u>252,800</u>	0.0%
<b>TOTAL REVENUE</b>	<u>13,265,000</u>	<u>13,319,000</u>	0.4%

# Town of Kentville Operating Fund -19/20

March 31, 2020

Expenditures	Budget Amount	Projected	% over (under)
<b>GENERAL ADMINISTRATION</b>			
9 Legislative	248,000	241,100	-2.8%
10 General Administration	1,350,100	1,362,600	0.9%
	<b>1,598,100</b>	<b>1,603,700</b>	0.4%
<b>PROTECTIVE SERVICES</b>			
11 Police- Core program	2,341,500	2,287,600	-2.3%
11-1 Police- Sales of service	148,300	134,000	-9.6%
11-2 Law enforcement	229,500	179,900	-21.6%
12 Fire protection	760,200	841,000	10.6%
13 Protective services- debt charge	21,200	21,100	-0.5%
13 Emergency measures & other	116,900	170,200	45.6%
	<b>3,617,600</b>	<b>3,633,800</b>	0.4%
<b>TRANSPORTATION SERVICES</b>			
14 Common services	928,500	927,000	-0.2%
15 Road transportation	782,300	779,700	-0.3%
15 Public transit	205,300	226,100	10.1%
15 Transport- debt charges	74,300	74,300	0.0%
15 Other transportation	96,800	96,800	0.0%
	<b>2,087,200</b>	<b>2,103,900</b>	0.8%
<b>ENVIRONMENTAL HEALTH SERVICES</b>			
16 Solid waste collection and recycling	701,400	691,100	-1.5%
<b>PUBLIC HEALTH</b>			
17 Public health and housing	99,500	59,000	-40.7%
<b>ENVIRONMENTAL DEVELOPMENT</b>			
18 Planning and zoning	239,500	235,800	-1.5%
19 Other community development	442,300	444,600	0.5%
	<b>681,800</b>	<b>680,400</b>	-0.2%
<b>RECREATION AND CULTURAL</b>			
20 Recreation-Administration	480,700	474,700	-1.2%
21 -Programmes & other	129,300	94,900	-26.6%
22 -Facilities	589,700	586,600	-0.5%
22 -Recreation- Debt charges	31,800	30,200	-5.0%
22 Cultural	128,900	130,800	1.5%
	<b>1,360,400</b>	<b>1,317,200</b>	-3.2%
23 EDUCATION	<b>1,556,300</b>	<b>1,556,300</b>	0.0%
<b>FINANCING AND TRANSFERS</b>			
24 Debt charges (principal)	974,200	974,200	0.0%
24 Transfers to allowances and reserves	588,500	594,700	1.1%
	<b>1,562,700</b>	<b>1,568,900</b>	0.4%
<b>TOTAL EXPENDITURE</b>	<b>13,265,000</b>	<b>13,214,300</b>	-0.4%
<b>PROJECTED SURPLUS (DEFICIT)</b>		<b>104,700</b>	0.8%

# Town of Kentville Operating Fund -19/20

March 31, 2020

Revenue	Budget Amount	Projected
<b>TAXES-ASSESSABLE PROPERTY</b>		
Residential	5,950,100	5,938,500
Commercial property	2,147,600	2,111,800
Commercial-Industrial Park	693,700	712,100
Resource-Taxable assessments	43,700	42,800
Resource-Forest under 50,000 acres	100	100
	<u>8,835,200</u>	<u>8,805,300</u>
Fire Area Rate (KVFD)	161,900	161,200
Fire Protection Area Rate (Hydrant)	414,700	496,300
	<u>576,600</u>	<u>657,500</u>
Economic development levy	111,800	111,500
	<u>9,523,600</u>	<u>9,574,300</u>
<b>TAXES-SPECIAL ASSESSMENTS</b>		
Curb frontage	8,500	6,800
	<u>8,500</u>	<u>6,800</u>
<b>TAXES-BUSINESS PROPERTY</b>		
Based on revenue (Aliant)	38,700	38,700
Assessment Act- Farm property acreage	500	500
	<u>39,200</u>	<u>39,200</u>
<b>TAXES-OTHER</b>		
Change of use	-	-
Deed transfer fee	-	-
	<u>-</u>	<u>-</u>
	<u>9,571,300</u>	<u>9,620,300</u>
<b>OVER BUDGET (UNDER BUDGET)</b>		<u>49,000</u>

# Town of Kentville

## Operating Fund -19/20

March 31, 2020

Revenue	Budget Amount	Projected
<b>PAYMENTS IN LIEU OF TAXES</b>		
Federal Government- R	392,600	399,700
<b>Province</b>		
Province- Research Station R	16,800	17,200
Province- River Street R	37,100	37,000
Province- Cornwallis Street R	2,700	2,700
Province- 77 Cornwallis Street R	51,200	56,300
	107,800	113,200
	500,400	512,900
<b>OVER BUDGET (UNDER BUDGET)</b>		12,500



# Town of Kentville

## Operating Fund -19/20

March 31, 2020

Revenue	Budget Amount	Projected
<b>SERVICES PROVIDED TO OTHER GOVERNMENTS</b>		
<b>Provincial government</b>		
Protective services-secondment	113,600	118,800
<b>Local government</b>		
Kings County- Recreation	38,000	64,900
Kings County- Transportation	19,900	19,900
Kings County-Cultural	40,000	39,500
	97,900	124,300
	211,500	243,100
<b>OVER BUDGET (UNDER BUDGET)</b>		31,600

# Town of Kentville

## Operating Fund -19/20

March 31, 2020

Revenue	Budget Amount	Projected
<b>SALES OF SERVICES</b>		
Own agencies and property owner		
General Administration	119,400	119,400
General Administration- Finance	37,900	37,900
Protection-Police	590,000	561,900
Public works- Administration	138,500	110,300
- Operations	24,000	31,000
- Water	115,000	115,000
- Sanitary Sewer	73,000	65,000
- Capital	9,000	4,300
- Street Sweeper	1,500	-
Recreation- capital		2,400
Recreation- sales	4,400	4,400
	1,112,700	1,051,600
<b>OVER BUDGET (UNDER BUDGET)</b>		(61,100)

# Town of Kentville Operating Fund -19/20

March 31, 2020

Revenue	Budget Amount	Projected
<b>OTHER REVENUE-OWN SOURCES</b>		
<b>Fines, Licenses, Permits</b>		
Administration		
Permits	100	200
Police		
Fines- Provincial Court	24,000	27,500
Law enforcement		
Licenses	5,600	5,600
Parking tickets	8,000	11,800
Emergency Measures		
Animal licenses	1,700	1,700
Planning		
Permits	2,900	3,000
	42,300	49,800
<b>Rentals</b>		
Administration		
Town Hall	6,000	6,000
Cell Tower- Rogers	5,400	5,600
Cell Tower- Eastlink	5,000	5,000
Transportation		
Public Works building	6,000	6,000
Planning & Development		
Rental-parking spaces	8,600	15,100
Rental- VIA Rail building	800	500
Rental- Calkin building	12,800	25,000
Rental-Lions Club building	5,600	5,600
Recreation		
Fields	20,000	18,500
Recreation Centre	10,000	13,200
Pool	1,000	800
Tennis courts		
HUB building	300	-
Arena	337,500	314,100
	419,000	415,400
Interest	115,000	155,400
Return on investments	630,000	560,000
Miscellaneous-General	41,900	45,300
Miscellaneous-Police		1,400
Miscellaneous- Recreation	-	300
	1,248,200	1,227,600
<b>OVER BUDGET (UNDER BUDGET)</b>		(20,600)

# Town of Kentville

## Operating Fund -19/20

March 31, 2020

Revenue	Budget Amount	Projected
<b>UNCONDITIONAL TRANSFERS</b>		
<b>Province</b>		
Department of Municipal Affairs		
Municipal Finance Capacity Grant	167,800	167,800
NS Power Inc. (HST rebate)	51,000	48,500
NS Power Inc. grant	8,100	8,200
	226,900	224,500
<b>OVER BUDGET (UNDER BUDGET)</b>		(2,400)

# Town of Kentville

## Operating Fund -19/20

March 31, 2020

Revenue	Budget Amount	Projected
<b>CONDITIONAL TRANSFERS</b>		
<b>Federal</b>		
Canada Summer Jobs	9,400	10,100
Seniors mentoring program	-	
	9,400	10,100
<b>Province</b>		
Province- Law enforcement	100,000	100,000
Province- Department of Justice		24,200
Province- Efficiency Nova Scotia		
Province- National Disaster Mitigation Program		1,100
Province- SCEI		
Province- Recreation	25,000	25,000
Province- Dept of Communities, Culture, Heritage		10,500
Province- Facility Access Program		
<b>Other</b>		
Recreation Nova Scotia		700
TIANS (re VIC)		3,500
Central Kings Community Health Board	2,600	4,100
Other- Recreation- Autism NS	4,200	4,200
Other- KPS		800
Valley Waste Resource Management		2,000
	131,800	176,100
	141,200	186,200
<b>OVER BUDGET (UNDER BUDGET)</b>		45,000

# Town of Kentville

## Operating Fund -19/20

March 31, 2020

Expenditure	Budget Amount	Projected
<b>LEGISLATIVE</b>		
<b>Mayor</b>		
Remuneration	46,000	45,800
Expenses	10,000	7,800
<b>Legislative benefits</b>		
CPP	7,800	7,800
Group insurance	3,700	3,800
<b>Council</b>		
Remuneration	152,200	151,700
Expenses	6,300	2,300
Expenses- Andrew	5,000	6,800
Expenses- Bolland	3,000	2,700
Expenses- Gerrard	3,000	3,800
Expenses- Maxwell	3,000	1,700
Expenses- Pulsifer	3,000	2,600
Expenses- Savage	3,000	3,200
<b>Other</b>		
Other meeting expenditures	2,000	1,100
Election	-	
	<u>248,000</u>	<u>241,100</u>
<b>OVER BUDGET (UNDER BUDGET)</b>		<u>(6,900)</u>

# Town of Kentville Operating Fund -19/20

March 31, 2020

Expenditure	Budget Amount	Projected
<b>GENERAL ADMINISTRATION</b>		
<b>Remuneration</b>		
Full Time	531,500	560,900
Benefits 121-22-02X	103,400	100,600
<b>Office Expenditures</b>		
Legal and audit	22,200	24,800
Consulting	-	-
Advertising and promotion	5,400	9,900
Expenses- CAO	13,000	9,300
Convention and travel	7,000	8,100
Training	1,400	2,100
Dues and fees	7,200	7,200
Insurance	14,500	16,300
Postage	10,500	11,600
Stationery and office supplies	16,000	16,000
Communications	22,900	25,900
Equipment lease	4,000	4,200
External collection expenditure	100	1,100
Other administration	20,000	20,700
Bank charges	9,000	9,000
	153,200	166,200
<b>Information Technology</b>		
Administration	79,900	82,500
Operations	98,200	91,500
Special projects	23,000	15,900
	201,100	189,900

# Town of Kentville

## Operating Fund -19/20

March 31, 2020

Expenditure	Budget Amount	Projected
<b>GENERAL ADMINISTRATION</b>		
<b>Common Services (Buildings)</b>		
Town Hall 121-25-0XX	96,400	115,600
Various building 121-26..27-0XX	29,200	22,500
	125,600	138,100
<b>Debt Charges</b>		
Debenture interest	5,100	5,100
Term loan interest	-	
Debenture discount	5,700	5,700
	10,800	10,800
<b>Programmes</b>		
Reduced taxes- Section 69/69A	13,000	16,200
Reduced taxes- Section 71	52,400	51,800
Grant - Kentville Legion	1,500	1,500
Assessment Services	90,400	90,400
	157,300	159,900
<b>Valuation Allowances</b>		
Accrued sick leave	65,000	34,000
Other doubtful A/R	2,200	2,200
	67,200	36,200
<b>TOTAL GENERAL ADMINISTRATION</b>	1,350,100	1,362,600
<b>OVER BUDGET (UNDER BUDGET)</b>		12,500



Town of Kentville  
Operating Fund -19/20

March 31, 2020

Expenditure	Budget Amount	Projected
<b>POLICE PROTECTION</b>		
<b>Remuneration</b>		
Remuneration- Administration	341,600	344,300
Remuneration- Sergeant	387,000	388,700
Remuneration-Constable	782,200	686,500
"Stat" pay	33,000	30,700
"M" time pay	5,000	4,500
Overtime-Sergeant	8,000	11,600
Overtime-Constable	40,000	51,400
Secondment	99,100	101,800
	1,695,900	1,619,500
<b>Benefits 122-12-02X</b>	294,100	279,500
<b>Internal allocation 122-13-010</b>		
<b>Office Expenditures</b>		
Professional expenditure	-	
Honoraria-Commission	600	900
Meeting-Commission	3,500	2,400
Director's expenses	9,000	8,300
Inspector's expenses	1,000	400
Training	20,000	35,400
Auxiliary program	3,000	2,900
Insurance-liability/E&O	20,300	20,300
Office expense & supplies	12,000	8,500
Telephone	26,000	26,000
Equipment rental	4,000	2,000
Other expenditure	6,500	32,000
	105,900	139,100
<b>Occupancy-Police Building</b>		
Insurance	1,600	1,600
Heat	10,000	8,000
Electricity	16,000	13,000
Water/sewer	2,200	2,200
Maintenance- Other costs	35,000	31,000
	64,800	55,800
<b>Operations-Communication</b>		
Communications	44,100	44,200
Radio license	2,500	2,000
Maintenance	3,000	800
	49,600	47,000

# Town of Kentville

## Operating Fund -19/20

March 31, 2020

Expenditure	Budget Amount	Projected
Operations-Technology (122-16-148)	21,500	23,600
<b>Operations-Vehicle</b>		
Insurance	5,800	10,800
Gasoline	28,000	28,000
Operations & maintenance	20,000	22,000
	53,800	60,800
<b>Operations-Programmes</b>		
Special projects	5,000	5,800
Crime prevention/community relations	3,500	3,600
Custody and detention of prisoners	47,400	52,900
	55,900	62,300
<b>TOTAL POLICE PROTECTION</b>	2,341,500	2,287,600
<b>OVER BUDGET (UNDER BUDGET)</b>		(53,900)
<b>TOTAL POLICE PROTECTION (carried forward)</b>	2,341,500	2,287,600
<b>POLICE PROTECTION REVENUE</b>		
Secondment- Province	113,600	118,800
Fines and fees- Province	24,000	27,500
Law enforcement- Province	100,000	100,000
<b>TOTAL POLICE PROTECTION REVENUE</b>	237,600	246,300
<b>NET POLICE PROTECTION</b>	2,103,900	2,041,300
<b>SALES OF SERVICE EXPENSE</b>		
Remuneration	78,000	66,700
Remuneration Part time	48,000	57,800
Benefits	22,300	16,300
Internal allocation		(6,800)
	148,300	134,000
<b>NET SALES OF SERVICES</b>		(14,300)
<b>SALES OF SERVICE REVENUE</b>		
Sales of service- Police	590,000	561,900
<b>NET SALES OF SERVICES</b>		(427,900)

# Town of Kentville

## Operating Fund -19/20

March 31, 2020

Expenditure	Budget Amount	Projected
<b>LAW ENFORCEMENT</b>		
<b>PROVINCIAL</b>		
Transfers to Correctional Services	85,300	85,300
<b>OTHER</b>		
Prosecution	10,200	10,200
Legal	50,000	22,100
Other-Crossing guards	24,500	21,900
Parking enforcement officer	59,500	40,400
	144,200	94,600
<b>TOTAL LAW ENFORCEMENT</b>	229,500	179,900
<b>OVER BUDGET (UNDER BUDGET)</b>		(49,600)
<b>LAW ENFORCEMENT REVENUE</b>		
Taxi Licenses	5,600	5,600
Parking Tickets	8,000	11,800
<b>TOTAL LAW ENFORCEMENT REVENUE</b>	13,600	17,400
<b>NET LAW ENFORCEMENT</b>	215,900	162,500

# Town of Kentville

## Operating Fund -19/20

March 31, 2020

Expenditure	Budget Amount	Projected
<b>FIRE PROTECTION</b>		
<b>FIRE FIGHTING</b>		
Transfer to KVFD- Area rate	161,900	161,200
Transfer to KVFD-Operating	183,600	183,500
<b>TOTAL FIRE FIGHTING</b>	<b>345,500</b>	<b>344,700</b>
<b>SURPLUS (DEFICIT)</b>		<b>(800)</b>
<b>WATER SUPPLY AND HYDRANTS</b>		
Water supply & hydrants	414,700	496,300
<b>SURPLUS (DEFICIT)</b>		<b>81,600</b>
<b>TOTAL FIRE PROTECTION</b>	<b>760,200</b>	<b>841,000</b>
<b>OVER BUDGET (UNDER BUDGET)</b>		<b>80,800</b>

Town of Kentville  
 Operating Fund -19/20

March 31, 2020

Expenditure	Budget Amount	Projected
<b>DEBT CHARGES, EMERGENCY MEASURES, AND OTHER PROTECTION</b>		
<b>DEBT CHARGES</b>		
Debenture interest	21,200	21,000
Term loan interest	-	100
<b>TOTAL DEBT CHARGES</b>	<b>21,200</b>	<b>21,100</b>
<b>OVER BUDGET (UNDER BUDGET)</b>		(100)
<b>EMERGENCY MEASURES</b>		
Emergency measures organization	12,900	9,000
EMO Communications	1,000	1,100
Emergency control-wages	300	32,700
Emergency control-M & S	100	31,500
911 System	17,700	16,500
	<b>32,000</b>	<b>90,800</b>
<b>OTHER PROTECTIVE SERVICES</b>		
Animal control	12,000	800
Building inspection	32,900	34,400
Occupational Health & Safety	10,000	2,400
Fire inspection	30,000	41,800
	<b>84,900</b>	<b>79,400</b>
<b>TOTAL EMERGENCY MEASURES AND OTHER</b>	<b>116,900</b>	<b>170,200</b>
<b>OVER BUDGET (UNDER BUDGET)</b>		<b>53,300</b>

# Town of Kentville Operating Fund - 19/20

March 31, 2020

Expenditure	Budget Amount	Projected
<b>TRANSPORTATION SERVICES</b>		
<b>COMMON SERVICES</b>		
<b>Remuneration</b>		
Administrative	220,600	200,200
Work crew	485,800	462,500
Overtime- Administrative	32,000	26,200
Overtime- Work crew	80,000	81,000
	<u>818,400</u>	<u>769,900</u>
<b>Benefits 123-12-02X</b>	<u>214,900</u>	<u>205,700</u>
<b>Internal allocation 123-13-010</b>	<u>(500,700)</u>	<u>(500,700)</u>
<b>Office Expenditures</b>		
Professional/engineering	5,000	48,900
Director's Expenditure	4,500	1,100
Training	9,000	2,100
Insurance-liability/ E & O	17,200	20,500
Office supplies	2,800	3,900
Telephone	7,000	7,000
Other administration	1,700	1,000
	<u>47,200</u>	<u>84,500</u>
<b>Occupancy-Public Works building 123-15-0XX</b>	<u>39,200</u>	<u>39,200</u>
<b>Operations-Communications</b>		
Communication	<u>3,500</u>	<u>3,200</u>
<b>Operations-Vehicles and equipment</b>		
Wages-repairs	60,000	66,700
Insurance	7,500	7,500
Lease of equipment	44,500	44,500
Gasoline/diesel	55,000	55,000
External equipment repairs	31,000	49,300
Equipment parts	75,000	68,000
Equipment supplies	25,000	27,600
Small tools and equipment	8,000	6,600
	<u>306,000</u>	<u>325,200</u>
<b>TOTAL COMMON SERVICES</b>	<u>928,500</u>	<u>927,000</u>
<b>OVER BUDGET (UNDER BUDGET)</b>		<u>(1,500)</u>

# Town of Kentville Operating Fund - 19/20

March 31, 2020

Expenditure	Budget Amount	Projected
<b>ROAD TRANSPORT PROGRAMMES</b>		
Street repairs	101,000	129,300
Sidewalk repairs	15,000	10,200
Storm sewer maintenance	80,000	86,200
Street cleaning	27,000	26,600
Snow and ice removal	295,000	250,000
Street lighting	155,000	164,600
Traffic services	58,800	62,300
Parking and other	50,500	50,500
<b>TOTAL ROAD TRANSPORTATION</b>	<b>782,300</b>	<b>779,700</b>
<b>OVER BUDGET (UNDER BUDGET)</b>		<b>(2,600)</b>
<b>PUBLIC TRANSIT</b>		
Kings Transit Authority	190,400	211,200
Kings Point to Point	14,900	14,900
<b>TOTAL PUBLIC TRANSIT</b>	<b>205,300</b>	<b>226,100</b>
<b>OVER BUDGET (UNDER BUDGET)</b>		<b>20,800</b>
<b>DEBT CHARGES</b>		
	74,300	74,300
<b>OVER BUDGET (UNDER BUDGET)</b>		<b>-</b>
<b>OTHER TRANSPORTATION</b>		
Outside work-property owner	25,000	25,000
Outside work-KWC	71,800	71,800
<b>TOTAL OTHER TRANSPORT</b>	<b>96,800</b>	<b>96,800</b>
<b>OVER BUDGET (UNDER BUDGET)</b>		<b>-</b>

# Town of Kentville

## Operating Fund -19/20

March 31, 2020

Expenditure	Budget Amount	Projected
<b>ENVIRONMENTAL HEALTH SERVICES</b>		
<b>SEWAGE COLLECTION AND DISPOSAL</b>		
Cost recovered by user fee based on consumption or contract.		
Separate statement for revenue and expenditures as only users of service pick up deficit or surplus.		
<b>SOLID WASTE COLLECTION &amp; DISPOSAL</b>		
Collection		
Wages	30,800	20,000
Tipping fees	6,200	6,200
Material and supplies	2,000	-
	<u>39,000</u>	<u>26,200</u>
Landfill		
Landfill contract-Kings Co.	<u>8,000</u>	<u>8,000</u>
Valley Region Solid Waste-Resource Management Authority	<u>652,900</u>	<u>656,900</u>
<b>TOTAL GARBAGE AND WASTE COLLECTION</b>	<u>699,900</u>	<u>691,100</u>
<b>OTHER AIR POLLUTION</b>		
Other air pollution	<u>1,500</u>	<u>-</u>
<b>TOTAL</b>	<u>701,400</u>	<u>691,100</u>
<b>OVER BUDGET (UNDER BUDGET)</b>		<u>(10,300)</u>



# Town of Kentville Operating Fund -19/20

March 31, 2020

Expenditure	Budget Amount	Projected
<b>PUBLIC HEALTH AND WELFARE</b>		
<b>Provincial Housing</b>		
Deficit of Housing Nova Scotia	90,000	49,500
<b>OTHER PUBLIC HEALTH</b>		
Chrysalis House	5,000	5,000
Kings Volunteer Resource Centre	1,000	1,000
Canadian Mental Health Association	1,000	1,000
Kings County Senior Safety Council	2,000	2,000
New Horizon's Seniors Club	500	500
	9,500	9,500
<b>TOTAL PUBLIC HEALTH</b>	99,500	59,000
<b>OVER BUDGET (UNDER BUDGET)</b>		(40,500)

# Town of Kentville Operating Fund -19/20

March 31, 2020

Expenditure	Budget Amount	Projected
<b>ENVIRONMENTAL DEVELOPMENT</b>		
<b>PLANNING AND ZONING</b>		
Remuneration Administrative	179,500	174,900
<b>Benefits 126-12-02X</b>	25,700	25,600
<b>Office Expenditures</b>		
Legal	10,000	13,400
Committee honoraria	300	-
Committee meeting expenditure		100
Advertising and promotion	1,000	-
Expenditures-Director	4,000	4,700
Training and development	2,000	2,000
Insurance	4,700	4,700
Office supplies	2,500	2,500
Telephone	2,500	3,000
Equipment lease	800	1,000
Research drafting, mapping and GIS	5,000	3,800
Registration legal documents	500	100
Miscellaneous	1,000	-
	34,300	35,300
<b>TOTAL PLANNING AND ZONING</b>	239,500	235,800
<b>OVER BUDGET (UNDER BUDGET)</b>		(3,700)

# Town of Kentville Operating Fund -19/20

March 31, 2020

Expenditure	Budget Amount	Projected
<b>ENVIRONMENTAL DEVELOPMENT</b>		
<b>COMMUNITY DEVELOPMENT</b>		
Transfer to Valley REN	26,600	25,100
Transfer for economic development	86,700	86,700
Community economic development	2,000	4,300
Development studies	4,000	-
Survey costs	4,000	100
Kentville Futures & Lions Club operating costs	11,000	10,100
	21,000	14,500
	134,300	126,300
<b>OVER BUDGET (UNDER BUDGET)</b>		(8,000)
<b>NATURAL RESOURCES DEVELOPMENT</b>		
Shade trees	6,500	9,000
<b>DEBT CHARGES</b>	43,200	40,700
<b>OTHER ECONOMIC DEVELOPMENT</b>		
<b>CED Office</b>		
Remuneration & benefits	73,500	80,700
CED Office	8,000	7,200
	81,500	87,900
<b>Tourism</b>		
Tourism	50,900	40,200
<b>Promotions</b>		
Promotions	109,400	128,200
<b>Other</b>		
Apple Blossom Festival	16,500	12,300
<b>TOTAL OTHER ECONOMIC DEVELOPMENT</b>	258,300	268,600
<b>OVER BUDGET (UNDER BUDGET)</b>		10,300

# Town of Kentville Operating Fund -19/20

March 31, 2020

Expenditure	Budget Amount	Projected
<b>RECREATION AND CULTURAL SERVICES</b>		
<b>ADMINISTRATION</b>		
Remuneration		
Salaries	341,700	343,900
Benefits 127-12-02X	75,200	76,300
Internal allocation 127-13-010	(45,900)	(45,900)
<b>Office Expenditures</b>		
Legal fees	4,000	-
Professional fees	1,000	-
Committee meeting expenditure	3,000	800
Promotion and publicity	4,500	800
Expenses-Director	6,500	5,100
Training	8,000	10,300
Insurance	8,100	8,100
Office supplies	4,000	3,700
Materials and supplies	2,000	1,900
Communication	12,000	12,100
Equipment lease	3,000	3,000
Other	7,000	9,000
	<u>63,100</u>	<u>54,800</u>
<b>Vehicles and equipment</b>		
Insurance	4,000	4,000
Lease of equipment	14,600	14,600
Gasoline	9,000	9,000
Operations and maintenance	19,000	18,000
	<u>46,600</u>	<u>45,600</u>
<b>TOTAL ADMINISTRATION-RECREATION</b>	<u>480,700</u>	<u>474,700</u>
<b>OVER BUDGET (UNDER BUDGET)</b>		<u>(6,000)</u>

# Town of Kentville

## Operating Fund -19/20

March 31, 2020

Expenditure	Budget Amount	Projected
<b>RECREATION PROGRAMMES</b>		
Grants 127-21-010	6,500	10,000
Swimming pool 127-22-0XX	20,500	11,500
Day camp 127-23-0XX	3,500	(4,400)
Tennis 127-24-0XX	800	(400)
Other programmes 127-25-0XX	10,000	10,000
Community events 127-26-0XX	12,000	10,600
Canada Cup event 127-26-XXX	5,000	4,800
Spike fund 127-28-0XX	-	
<b>TOTAL RECREATION PROGRAMMES</b>	<b>58,300</b>	<b>42,100</b>
<b>OTHER</b>		
Parks division and trees 127-43-0XX	71,000	52,800
<b>TOTAL OTHER RECREATION</b>	<b>129,300</b>	<b>94,900</b>
<b>OVER BUDGET (UNDER BUDGET)</b>		<b>(34,400)</b>

# Town of Kentville Operating Fund -11/12

March 31, 2020

Expenditure	Budget Amount	Projected
<b>RECREATION FACILITIES</b>		
Recreation centre 127-41-OXX	40,400	38,000
Swimming pool 127-42-OXX	19,800	16,700
Hub building 127-42-070	-	-
Tennis courts 127-45-OXX	2,000	700
Other facility maintenance 127-46-065	14,700	14,700
Kentville arena 127-52-XXX	344,200	344,200
Parks and playgrounds - general 127-61-OXX	78,100	86,000
Memorial Park 127-62-OXX	51,000	54,900
Oakdene Park 127-63-OXX	1,500	1,300
Other parks (Park Division Spaces) 127-65-OXX	30,000	25,600
Other playgrounds 127-67-OXX	3,000	2,000
Rail corridor maintenance 127-69-OXX	5,000	2,500
<b>TOTAL RECREATION FACILITIES</b>	<b>589,700</b>	<b>586,600</b>
<b>OVER BUDGET (UNDER BUDGET)</b>		<b>(3,100)</b>
<b>TOTAL DEBT CHARGES</b>	<b>31,800</b>	<b>30,200</b>
<b>OVER BUDGET (UNDER BUDGET)</b>		<b>(1,600)</b>
<b>CULTURAL BUILDINGS AND FACILITIES</b>		
<b>Cultural</b>		
Library - operations	86,900	90,300
Branch library 127-93-100	37,000	37,000
Grant-Kings Historical Society 127-91-071	2,000	2,000
Grant- Uncommon Common Art 127-92-072	1,500	-
Grant-Kentville Historical Society	1,500	1,500
<b>TOTAL CULTURAL</b>	<b>128,900</b>	<b>130,800</b>
<b>OVER BUDGET (UNDER BUDGET)</b>		<b>1,900</b>

# Town of Kentville

## Operating Fund -19/20

March 31, 2020

Expenditure	Budget Amount	Projected
<b>EDUCATION</b>		
Appropriation to Regional School Board	<u>1,556,300</u>	<u>1,556,300</u>
<b>TOTAL APPROPRIATION</b>	<u>1,556,300</u>	<u>1,556,300</u>
<b>OVER BUDGET (UNDER BUDGET)</b>		<u>-</u>

# Town of Kentville

## Operating Fund -19/20

March 31, 2020

Expenditures	Budget Amount	Projected
<b>FINANCING AND TRANSFERS</b>		
<b>PRINCIAL INSTALLMENT REQUIREMENTS</b>		
Debenture principal	965,600	965,600
Temporary financing- principal	8,600	8,600
	974,200	974,200
<b>TRANSFERS TO OWN RESERVE FUNDS AND AGENCIES</b>		
To Operating reserve	66,900	66,900
To Capital Reserve fund	483,100	483,100
	550,000	550,000
To Capital fund- from operations	38,500	44,700
	588,500	594,700
<b>TRANSFERS FROM OWN RESERVE FUNDS AND AGENCIES</b>		
From Operating reserve	(245,500)	(245,500)
From Capital Reserve fund	(7,300)	(7,300)
	(252,800)	(252,800)
<b>NET FINANCING AND TRANSFERS</b>	1,309,900	1,316,100
<b>OVER BUDGET (UNDER BUDGET)</b>		6,200





<b>Programs and Operations</b>	<ul style="list-style-type: none"> <li>• 0 Development Permits Issued.</li> <li>• 2 subdivisions</li> </ul>	<b>Highlights</b>
<b>Projects</b>	<ul style="list-style-type: none"> <li>• Glooscap curling club file is moving along. Deed is being prepared to convey the subject lot to the club.</li> <li>• Former KCA Lands. Enqore have retained a new architect for the Ryan’s Pocket Park portion of their development. Site plans are currently under review.</li> </ul> <p>MacDougal Heights: Staff are waiting for as-builts and a certificate of compliance before final subdivision can be approved.</p> <ul style="list-style-type: none"> <li>• Business Park: Interest in land in the Business Park continues.</li> <li>• Various mapping and GIS support continues.</li> </ul>	<ul style="list-style-type: none"> <li>• building Valuation of \$652,100 for a year total of \$688,100.</li> </ul>
<b>Public Engagement</b>	<ul style="list-style-type: none"> <li>• Emails – ongoing</li> <li>• Drop Ins – ongoing</li> </ul>	
<b>Other</b>	<ul style="list-style-type: none"> <li>• NA</li> </ul>	
<b>Meetings and Events</b>	<ul style="list-style-type: none"> <li>• Senior Admin meetings</li> <li>• CAC</li> <li>• Planning Department meeting</li> <li>• Stoneridge Developments</li> <li>• Somerled Properties</li> <li>• Brighter Community Planning and Consulting</li> <li>• AT Plan Committee</li> </ul>	



<p><b>Programs and Operations</b></p>	<ul style="list-style-type: none"><li>• Because of COVID-19 we have been working on suspending, re-designing, and re-scheduling Kentville’s marketing campaigns wherever possible. All marketing related to events/tourism has either been recalled or re-designed and no new bookings will take place until the recovery stage of the pandemic has been reached.</li><li>• Regular messaging is being maintained with AVR/Magic for the purposes of sharing information about the town’s response to COVID-19. Mayor Snow is delivering those messages. The material is being updated and re-recorded as needed when provincial directives are updated.</li><li>• The CEDC is working with the KBC Special Projects committee on the next video project in the #wearekentville series. We have taken the project in a new direction and this edition will highlight the strength and unity of the Kentville community demonstrated through the COVID-19 crisis. Filming took place (from a safe distance of course!) on April 7-8 and editing is expected to happen quickly.</li><li>• The Mentorship Pus Program coordinator is working from home to build the programs and develop strategies for the overall project. The regional team is currently working on strategies that will allow them to engage the mentors while still maintaining social distance.</li><li>• The Kentville Business Park project being completed by placement student Jacob Fenchak was put on hold by COVID-19. The Planning Department is hoping to continue with a summer position that will allow for the completion of this important project work before fall. The Kentville Business Park (KBP) project is laying the foundation for a more connected network within the KBP working together creating collective impact and will result in the creation of an action plan for future improvements in the KBP.</li></ul>
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<b>Projects &amp; Beautification</b>	<ul style="list-style-type: none"> <li>○ All project requests for 2020/21 have been submitted. Awaiting budget review and approval.</li> </ul>
<b>Tourism /events</b>	<ul style="list-style-type: none"> <li>• Many major events scheduled for Spring and Summer 2020 have been cancelled or postponed. These include the Apple Blossom Festival, the Multicultural Festival, and the Devil’s Half Acre Motorcycle Rally. These cancellations are being posted on the <a href="#">Town’s website</a> as they are confirmed and announced.</li> <li>• The Visitor Information Centre will remain closed until further notice from the Provincial Government. The operating budget for the Centre has been adjusted accordingly.</li> <li>• The Saltscapes expo has been postponed. Organizers are hoping to host the event later in the year, no decision has been announced yet.</li> <li>• At the March CAC meeting it was reported that we had an initial meeting with a group who had expressed interest in taking on the pumpkin walk event. We have since learned the group will be unable to take on that event this year, and so we are again looking for anyone who may be interested to get in touch. The event typically happens in the middle of October each year.</li> </ul>
<b>Other</b>	

**Respectfully Submitted,**  
**Lindsay Young,**  
**Community & Economic Development Coordinator**



**TO:** Mayor and Council

**SUBMITTED BY:** Communications Team

**DATE:** April 14, 2020

**SUBJECT:** Monthly Communications Report

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**ORIGIN**

This Communications Report includes

1. Summary of strategic support issues and challenges that the Strategic Operations Relating to Media team (STORM) is working on; and
2. Events and activities table showing the tools used to promote and share each item.

**DISCUSSION**

- The communications team has been working steadily to
  - Provide appropriate Covid-19 resources to residents
  - Direct residents and businesses to support services
  - Communicate which services and programs are running and which are cancelled
  - Updated website and Facebook information to show cancellations and closures
  - Posters and signage on trails, parks, facilities
- Analytics from the website were collected from March 1 to March 31, 2020. Understandably, the Covid-19 news page received the most traffic after the home page this month. Pageviews for the site increased slightly in March compared to February.
- The Facebook Page continues to grow at around 100 new likes per month, with 6613 total number of Likes. The Town's most popular post this month almost 60,000 views (closing of facilities including trails and parks).

**POLICY IMPLICATIONS**

None

**BUDGET IMPLICATION**

None

**ATTACHMENTS**

- Website analytics

**RECOMMENDATION**

None


# Town of Kentville Monthly Report

Mar 1, 2020 - Mar 31, 2020

**All Users**  
100.00% Sessions


## Pageviews

**15,931**  
% of Total: 100.00% (15,931)




## Pages per Session

**1.92**  
Avg for View: 1.92 (0.00%)



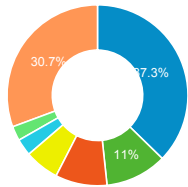
## Avg. Time on Page

**00:01:32**  
Avg for View: 00:01:32 (0.00%)



## Pageviews by City

- (not set)
- Wolfville
- Kentville
- Windsor
- Montreal
- Dartmouth
- Other

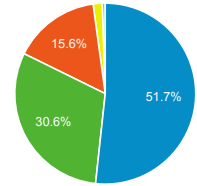


## Pageviews and Unique Pageviews by Page Title

Page Title	Pageviews	Unique Pageviews
Welcome to the Town of Kentville, Nova Scotia	2,781	2,315
TOWN OF KENTVILLE COVID-19 RESPONSE   The Town of Kentville	1,277	1,156
Tenders and Procurements   The Town of Kentville	600	563
Contact   The Town of Kentville	547	434
What's Happening   The Town of Kentville	526	436
Employment Opportunities   The Town of Kentville	517	391
News   The Town of Kentville	495	375
Centennial Arena   The Town of Kentville	483	370
Kentville Police Service   The Town of Kentville	327	253
Parks and Recreation   The Town of Kentville	306	251

## Entrances

- organic
- referral
- direct
- Display
- Digital\_Display



## Visits and % New Visits by Landing Page

Landing Page	Sessions	% New Sessions
/	2,181	62.95%
/news/23-03-2020/town-kentville-covid-19-response	671	70.79%
/town-hall/tenders-and-procurements	474	67.72%
/parks-and-recreation/facilities/centennial-arena	317	48.26%
/public-safety/kentville-police-service	232	74.57%
/town-hall/employment-opportunities	230	37.39%
/news/press-releases/12-03-2020/kentville-launches-pioneering-accessibility-committee	195	58.97%
/programs	182	60.99%
/contact	162	53.09%
/news	142	66.20%



Valley Region Solid Waste-Resource Management Authority

# 2020 Vision

Draft Operating and  
Capital Budget  
2020-2021



Prepared by: Andrew Wort  
General Manager  
February 11, 2020

## Overview



The Valley Region Solid Waste-Resource Management Authority (The Authority) is a body corporate (1999) formed under an Intermunicipal Services Agreement. The Parties to the agreement are the Municipality of the County of Kings and the Towns of Annapolis Royal, Berwick, Kentville, Middleton and Wolfville. The municipal Parties that comprise the IMSA are part of the Valley Region (or Region 5), one of seven waste management regions created by the Province's Solid Waste-Resource Management Regulations in 1996.

The County of Annapolis historically participated under the Intermunicipal Services Agreement,

but left the Agreement during 2018.

The Authority meets once each month generally on the 3<sup>rd</sup> Wednesday to discuss business and form a foundation on which staff manages the business of the Authority.

### Participating Municipal Unit Representation for 2020:

John Kinsella, Town of Annapolis Royal, Chairman,  
Barry Corbin, Town of Berwick, Vice-Chairman  
Jeff Cantwell, Mayor, Town of Wolfville  
Martha Armstrong, Municipality of the County of Kings  
Eric Bolland, Town of Kentville  
Gail Smith, Town of Middleton

The Authority remains committed to providing an equal level of Region-wide services based on the three pillars of fiscal responsibility, social acceptance and environmental soundness.

The Authority is comprised of approximately 65,000 residents and 31,250 residential and commercial serviced units. The Authority provides many of its services through contractual arrangements with private sector contractors.

Source-separation of waste by the generator is a fundamental principle of the Valley Waste operation. All residents and the industrial, commercial and institutional (ICI) sector are required by Provincial regulation and by Authority Bylaw to sort their waste into three categories: recyclables, compostables and residual waste.



A contracted curbside collection service is provided to each serviced unit once every two weeks and there are collection limits in place as per the Authority's Bylaw and associated policies. All items are to be at the curb for collection by 7:00am on the collection day. A new curbside collection services agreement has been executed with EFR Disposal Ltd., for a 5-year period, effective April 1, 2020.

The Authority also provides special spring and fall clean up services. The Authority does not provide special collections for leaves or Christmas trees; however, both are accepted free of charge at the Management Centres. Other items that are provided free of charge to residents are household hazardous waste (HHW), and the recycling of 1 appliance per day.

The Authority operates two Waste-Resource Management Centres, or transfer stations, located in Kentville, Kings County and Lawrencetown, Annapolis County where materials are accepted as per the tipping fee schedule and transferred to the appropriate final disposal or processing facilities. The Kentville facility is open to the public Monday-Friday from 8:00am-4:00pm and Saturday from 8:00am-12:00 Noon. The Lawrencetown facility is open on Tuesday, Wednesday and Friday from 8:00am-4:00pm and Saturday from 8:00 am- 12:00 Noon. Household Hazardous Waste (HHW) depots are operated at the Sites during normal working hours, receiving household generated materials at no charge. These facilities are not permitted to accept industrial, commercial or institutional hazardous waste. New Industrial Approvals through the Department of Environment have been completed for the 2 Management Centres and 2 Household Hazardous Waste depots for a 10 year period expiring in 2029.



Eastern Management Centre



Western Management Centre

## Other Programs and Services

The Authority's programs and services include a contracted bi-weekly curbside collection program, a spring and fall clean-up service, CFC removal, Household Hazardous Waste drop-off, cottage area seasonal bin servicing and brush mulching, communication and enforcement services and several stewardship programs such as paint, electronics, oil/glycol and batteries. The Authority also focuses attention on the true value of maintaining the comprehensive Occupational Health and Safety System that has been established based on the continuous improvement management model.

## Provincial Participation

The Authority actively participates in four Provincial level committees:

- **Regional Chairs Committee** comprised of elected municipal officials and resource staff from the seven regions. The Regional Chairs Committee members consist of the Chairs of the individual regional committees. The Chairs meetings are also attended by Nova Scotia Environment and Divert NS staff. The Regional Chairs Committee Agendas include many current issues of provincial and municipal concern and provide an opportunity to share information and develop solutions to common concerns. Chair Kinsella sits on the Chairs Committee, which meets about once every six weeks and the highlights are reported to the Authority.
- **Priorities Group** is a sub-committee of Regional Chairs and works on specific tasks as assigned by the Chairs Committee such as the recent proposals for Extended Producer Responsibility and the NS Solid Waste Efficiency Study. The Priorities Group has representation from Chairs, Coordinators, Managers & Directors, NS Environment, Divert NS, NSFMS and Municipal Affairs. Andrew Garrett, Communications Manager sits on this committee of behalf of Regional Coordinators.
- **Regional Coordinator Committee** is a staff-level group comprised of the Regional Coordinators from each region. The Committee meets approximately monthly and acts as a staff level liaison between regions and with Nova Scotia Environment and Divert NS. Each Coordinator is a municipal employee and is employed by his/her Regional Committee or Authority. As a group, the Coordinators report and provide staff support to the Regional Chairs Committee. Andrew Garrett, Communications Manager, is the Chair of the Regional Coordinator Committee and reports to the Authority on Regional Coordinator activities. Divert NS provides each region with funding in support of the Regional Coordinator position.
- **Managers & Directors Committee** is a group comprising of Solid Waste Managers and Directors from across NS. They meet a few times each year to discuss operational challenges and share resources. Andrew Wort, General Manager and Jeff Martin, Operations Manager are members of this committee.

The Authority is proud of the work completed on behalf of the Parties over the past year and offers this Draft 2020-2021 Operating and Capital Budget for approval as a result of thoughtful consideration and deliberation setting the foundation for success into the future.

## 2019-2020 Accomplishments

- ✓ First full year under leadership of General Manager, Andrew Wort, whose expertise in solid waste management has proven to be invaluable to the organization;
- ✓ Western Management in Lawrencetown operations reduced from 5.5 days per week to 3.5 days per week which required staffing adjustments and the sharing of Eastern Management Centre resources;
- ✓ Major contract procurements for both Curbside Collection Services and Residual Transportation Services resulting in a combined savings of approximately \$135,000 in the first year. Both contracts have been executed for a 5-year period beginning April 1, 2020;
- ✓ Improved metrics/tonnage tracking and forecasting to provide a better understanding of material flows and clarity in financial analysis;
- ✓ Complete revamp of curbside collection routing and schedule to:
  - accommodate a transition to a 4-day per week collection cycle
  - balance flow of incoming materials
  - allow for Management Centre closure on all Holidays, and finally
  - allow for better data collection and analysis from each municipality
- ✓ Re-write of Waste-Resource Management Bylaw and associated Directives – the Parties are now in the process of the approval of these two documents;
- ✓ Management of litigation issues;
- ✓ Release of Request for Proposals for a Staffing Review with funding through the municipal modernization program;
- ✓ Release of Request for Proposals for a Cost and Management Accounting Services with funding through the municipal modernization program;
- ✓ Continued review of landfill services with the Municipality of Chester as they transition toward the full implementation of Sustane Technologies operations (converting residual waste to fuel sources);
- ✓ Addressed 2019-2020 Budget Approval Letter from the Municipality of the County of Kings – a status update is attached to this document.

## 2020-2021 Challenges and Risks

- Health and safety issues
  - Manual movement of materials resulting in injury to staff
  - Sorting on tipping floor-Higher volumes of labour-intensive waste (e.g. construction and demolition waste)

- Increased volume of traffic flow resulting in congestion and the mixing of both small residential vehicles and heavy commercial vehicles at Sites
- Outstanding Workers' Compensation of Nova Scotia cases
- Transition in volume of various waste streams
  - Commercial organics and recycling have seen a reduction in tonnages received at the Authority's Management Centres. This has reduced processing costs and resulted in overall savings. If this trend is reversed a deficit could occur in this section of the budget.
- Chester Landfill Transition to Sustane Technologies operations
  - Unpredictable financial forecasting
  - Uncertainty over success of new technology which creates significant budgeting challenges
  - Significant capital infrastructure requests (leachate and equipment)
  - Actively communicating with Chester through the Kaizer Meadow Landfill Consultation Committee to address these matters as well as requesting long term planning for the Kaizer Meadow Landfill operation.
- Implementation of new and expanded Stewardship Programs
  - Oil and Glycol
  - Electronics
- Potential loss of existing Mercury Management Program through Efficiency Nova Scotia
- Backlog of materials at Management Centre Sites
  - Propane cylinders
  - Household Hazardous Waste
  - Broken Greencarts

## Vision 2020 - Strategic Focus 2020-2021 and Beyond

The Authority is committed to ensuring that all programs and services operated under its umbrella of operations move forward successfully into the future. All efforts are being made to address on-going issues and regain the positive leadership position that was held for many, many years. It is anticipated that a full Strategic Planning Session will be held with the Board to allow for the development of strong, achievable strategic goals. This document has been developed to raise awareness around key areas. A complete Draft 202-2021 Operating and Capital Budget in detail is attached. At present, attention is focussed on the following:

- Operational and capital strategy to address known deficiencies, including:
  - Improved health and safety performance
    - Neglected maintenance (equipment and facilities)
    - Equipment upgrades to reflect increased volumes of materials and the manual nature of the work
    - Safer work conditions by addressing the manual nature of the work
  - Reduce residential/commercial traffic interaction

- Investigate opportunities for improved diversion of materials
- Improved customer service
  - Site conditions and layout
- Kaizer Meadow Landfill disposal services – monitoring to determine prudent path forward
- Complete Cost and Management Accounting financial and staffing reviews (anticipate final reports by the end of the current fiscal year)
  - Replace scale software
  - Improve data collection
    - Serviced Sector analysis (apartments and commercial)
    - Waste composition audits
- Improved tracking of financial performance
- Development of strategy to manage dwellings on private roads
- Management of new curbside collection strategy

## Understanding Waste Flows and Tipping Fees

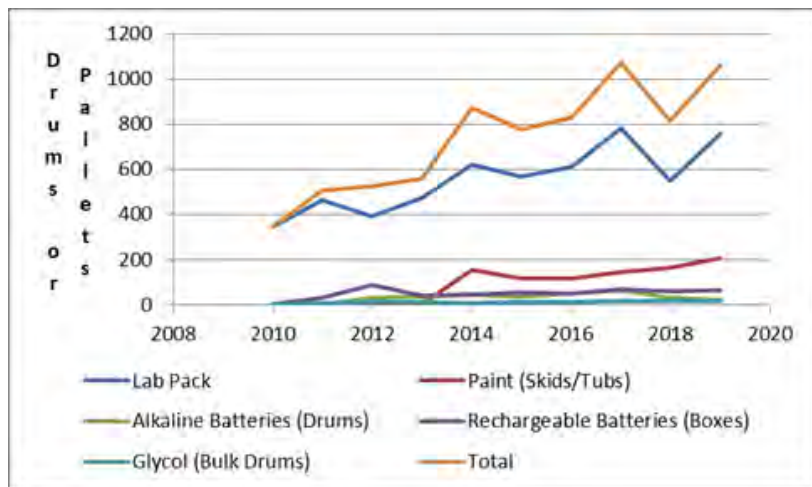
The table below demonstrates an analysis of the current tipping fees for the various commodities and the net costs for managing each of those waste streams. It should be noted the transfer station operating costs are not incorporated. The values shown represent the costs associated under contract for each of the streams and reflects revenue from tipping fees and diversion credits. It should also be noted that the diversion credit amount can vary from year to year depending upon the total funding available and estimated total tonnes diverted across the Province.

	Residual	Compost	Compost Others	Recyclables	Mixed C&D	Scrap Steel	Clean Wood	VWRM Sorted Wood
	\$/MT	\$/MT	\$/MT	\$/MT	\$/MT	\$/MT	\$/MT	\$/MT
Revenue								
<b>Revenue</b>	121.00	97.00	-	97.00	121.00	57.00	57.00	121.00
<b>Div. Credit</b>	0	15	15	15	0	15	15	15
<b>Total</b>	121.00	112.00	15.00	112.00	121.00	72.00	72.00	136.00
Disposal Cost or Revenue (Scrap Steel)								
<b>Disposal/Revenue</b>	76.11	- 85.50	-	115.75	- 76.11	125.00	- 25.00	25.00
<b>Transport</b>	-20.24	0	0	0	-20.24	0	0	0
<b>Total Cost</b>	96.35	- 85.50	-	115.75	- 96.35	125.00	- 25.00	25.00
Net Revenue / Cost								
<b>Net</b>	24.65	26.50	15.00	-3.75	24.65	197.00	47.00	111.00

The Table below offers an analysis of source-separated and mixed waste tonnage flows through the Eastern Management Centre over the last 4 years. You will notice that there has been an increase in waste requiring manual sorting and a decrease in waste sorted by the generator. For example, there has been a considerable increase in mixed construction and demolition debris and commercial residuals and less material being collected curbside and less source-separated organics and recyclables. The increase in mixed construction and demolition waste speaks to a missed opportunity for revenue and increased diversion.

Waste Flow EMC - Source Separated Vs Mixed				
	FY2017	FY2018	FY2019	FY2020
Mixed				
ROR Residuals	1,734.84	1,570.73	1,484.50	1,486.31
Cleanup Residuals	1,715.28	1,749.02	1,629.87	1,583.24
ICI Residuals	7,676.98	7,098.10	6,938.98	8,330.90
Mixed C&D	2,312.98	2,864.86	2,917.64	3,173.28
Total Sortable Waste	13,440.08	13,282.71	12,970.99	14,573.74
				1,133.65
Sorted Waste				
ROR	2,787.16	2,766.27	2,498.50	2,202.38
Organics ICI	1,081.08	982.63	758.91	440.50
Recyclable ICI	1,341.70	1,307.15	671.39	742.41
Source Sep Waste	5,209.94	5,056.05	3,928.80	3,385.29
				- 1,824.65
<b>Total EMC Transfer</b>	<b>18,650</b>	<b>18,338</b>	<b>16,899</b>	<b>17,959</b>

The adjacent graph provides an analysis of the dramatic increase in household hazardous waste and the associated small vehicle traffic being received at the Eastern Management Centre. It should be noted that the household hazardous waste materials require intensive manual handling and with the significant volume increase site resources have been strained.



The existing facilities were not designed to accommodate the additional products or such high volumes. A forklift is being added to the equipment to reduce the physical strain and increase productivity. A redesign of the site is required to reduce small vehicle and commercial vehicle interaction and allow better on-site sorting which should result in reduced costs.

## Budget Development Process and Key Points

A significant amount of time and resources have been dedicated to the development of the 2020-2021 Draft Operating and Capital Budgets. The first draft of the budget was reviewed by the Authority during the Regular Monthly Meeting held on December 18, 2019. The Authority continued budget deliberations during a Special Meeting held on January 9, 2020 and formally recommended the attached budget for forwarding to the Parties for consideration and ultimate approval during the Regular Monthly Meeting held on January 15, 2020.

The 2020-2021 Operating Budget has been developed based on the following key assumptions:

- That there will be a competing transfer station in Annapolis County
- An annual inflation rate of 1.3%
- A labour cost-of-living salary increase of 1.7% is incorporated (actual CPI Oct-Sept)
- Addresses strategic focus discussed above
  - Improved health and safety
  - Better cost analysis
  - Serviced sector analysis
  - Dwellings on private roads
  - Management of new curbside collection strategy, etc.

The proposed budget represents a decrease of \$431,000 in Party funding requirements when compared to 2019-2020 budget as seen below.

	Percentage <sup>2</sup> 2020-21	Budget 2020-21	Forecast 2019-20	Budget 2019-20	Actual 2018-19
<b><sup>1</sup> Contributions from Municipal Parties</b>					
Municipality of Kings	74.72%	\$ 4,580,510	\$ 4,902,990	\$ 4,902,335	\$ 4,608,777
Town of Kentville	9.97%	611,184	654,213	652,901	613,983
Town of Wolfville	8.23%	504,518	540,038	542,006	511,652
Town of Berwick	3.53%	216,397	231,632	231,632	217,159
Municipality of Annapolis	0.00%	-	-	-	775,372
Town of Middleton	2.52%	154,482	165,358	167,326	156,230
Community of Hantsport	0.00%	-	-	-	40,341
Town of Annapolis Royal	1.03%	63,142	67,587	65,618	61,711
<b>Total Contributions from Municipal Parties</b>	<b>100.00%</b>	<b>\$ 6,130,233</b>	<b>\$ 6,561,818</b>	<b>\$ 6,561,818</b>	<b>\$ 6,985,225</b>

<sup>2</sup> Draft Percentage values are current at the time of budget development and subject to change based on updated Uniform Assessment values.

**Staffing Levels:**

The Authority is proposing the addition of 3.7 full-time equivalent positions with an overall increase of \$181,000 from previous fiscal year salary budget totals.

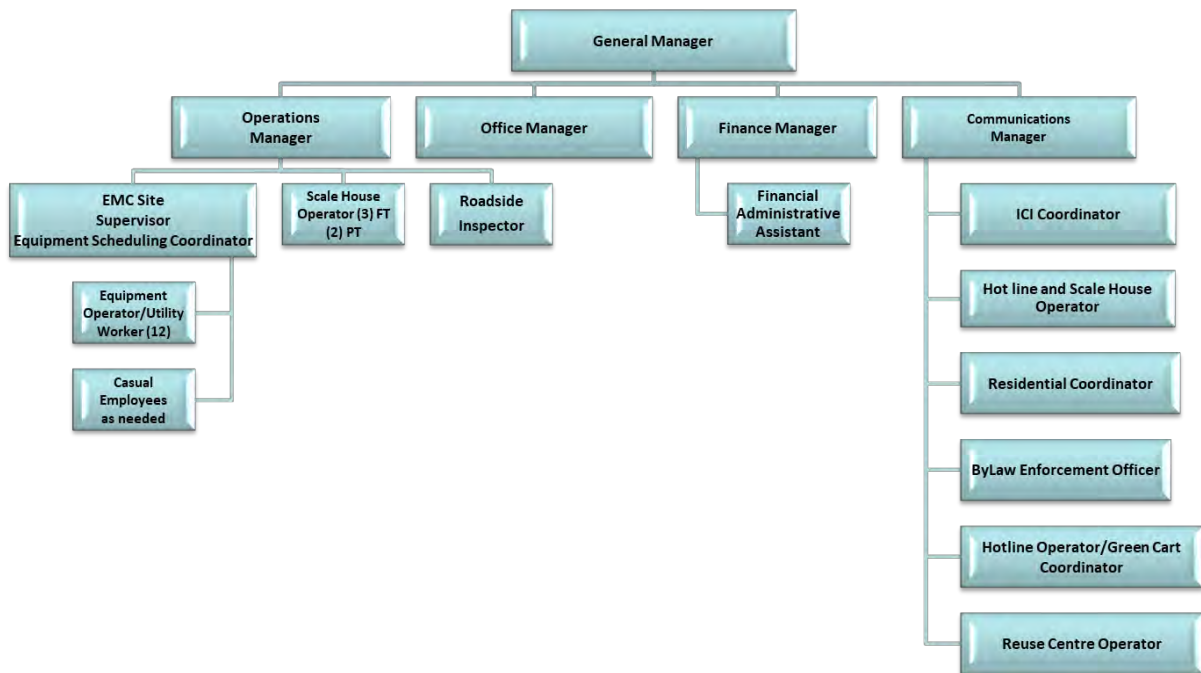
The requested staffing additions were discussed extensively by the Authority Board. The addition of the positions are subject to review upon completion of the Staffing/Organizational Review. If the Staffing Review indicates that additional manpower is not required the funds will not be expended.

The increase includes salary scale step increases for those who may be eligible and the cost of living increase as noted above. The staffing increase can be tied directly to:

- addressing the need for the management of household hazardous waste and increased diversion of construction and demolition materials (EMC-2 Full Time equivalents)
- temporary staffing to analyze and recommend changes to curbside services and to investigate scale software opportunities (1 Term position).
- 2 students for 15 weeks to perform and coordinate sector-specific audits on curbside - collected material streams.

Efforts are being made to secure off-setting grant funding for some of the costs associated with the additional human resource requirements relating to special projects.

The Authority's current organizational chart follows:





It should be noted that the Western Management Centre is currently staffed by team members from the Eastern Management Centre site and 1 part-time scale house operator. This has limited the Eastern Management Centre’s ability to sort and manage materials properly.

The Western Management Centre continues to prove to be valuable infrastructure within the Authority’s operations servicing the western end of Kings County and the Towns of Middleton and Annapolis Royal and the Bear River First Nations community. Tonnage and traffic volumes have held steady since the reduction in hours from 5.5 days a week to 3.5 days a week. As noted, the draft budget being offered for consideration has been developed based on the operation of a nearby competing transfer station.

As can be seen in the table below, a financial analysis of the Western Management Centre indicated that the site, even with a competing facility, would result in a net savings over 15 years.

Scenario 1 – represents operating East and West Management Centres with competing transfer station.

Scenario 2 – represents operating only East Management Centre with competing transfer station

Difference – represents net savings.

	NPV over 15 years		
Net Cost	Scenario 1	Scenario 2	Difference
WMC	21,864,489	0	-21,864,489
EMC	78,987,309	105,398,938	26,411,629
Wind Turbine, net	-484,881	-484,881	0
Net cost (rounding)	\$ 100,365,549	\$ 104,913,943	\$ 4,548,394
Average per year	\$ 6,691,037	\$ 6,994,263	\$ 303,226

### Municipality of the District of Chester – Kaizer Meadow Landfill Services

As indicated earlier, the Authority’s contract for landfill services is identified as a risk to the Authority, particularly due to the uncertainty over the future success of Sustane Technologies. A historical overview of the budgeted and actual costs to the Authority over the past 6 years is provided below. As you can see in following Table, the Authority has paid between \$40 and \$80 per tonne for disposal services without Sustane operations. The implementation of Sustane makes the predictability of per tonne fees even more difficult. Due to this uncertainty, the budget attached has been developed based on the partial implementation of the Sustane operations. The attached budget estimates the per-tonne disposal fee for 2020-2021 to be \$76.27 plus Host

Fee of \$5.20 for a total of \$81.47. The per-tonne forecast for 2019-2020 and the budget for 2020-2021 services continue to be refined by Chester representatives at this time.

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	FORECAST 2019/20
Total Tonnes delivered to landfill	36,585	35,395	42,452	47,062	47,466	51,280	52,000
VWRM Tonnes delivered to landfill	20,375	19,316	21,478	22,367	24,230	23,348	22,500
Budgeted Disposal Fee	\$ 80.46	\$ 85.02	\$ 73.28	\$ 70.78	\$ 74.44	\$ 94.07	76.11
Disposal fees net of surplus/deficit	\$73.89	\$80.70	\$69.03	\$63.41	\$67.70	\$40.29	\$???.??
Percentage Partnership Waste	55.7%	54.6%	50.6%	47.5%	51.0%	45.5%	43.5%

## Draft Capital Budget

The Authority is proposing a progressive long-term capital plan for the upcoming year and the years ahead. Attached you will find:

1. Ten Year Capital Plan
2. Capital Budget Requirements for 2020-2021 along with projections for the years 2021-2022 and 2022-2023.
3. Municipality Party Guarantee Requirements for 2020-2021
4. Capital Justification Forms for the following capital items requested during 2020-2021:

2020-2021 Draft Capital Budget		
Item	Budgeted Value	Explanation
Replace 2009 4X4 XL Pick-up	\$50,000	Deferred from 2019
Replace 2012 4X4 XL Pick-up	\$50,000	New
Power Liftgate for Pick-up	\$4,000	Health and safety
Replace 2008 Roll Off Truck	\$225,000	Replacement
Replace 2006 Wheel Loader	\$235,000	Replacement and health and safety
Forklift – Household Hazardous Waste and Stewardship	\$42,000	Health and safety and improved efficiencies
Utility Trailer – Reuse Centre	\$15,000	Increased revenue

WMC Tipping Floor Repairs	\$189,750	Infrastructure repairs
EMC Tipping Floor Repairs	\$204,000	Infrastructure repairs
EMC Scale House Window	\$18,000	Health and safety
EMC Land Purchase	\$238,000	Long-term planning
EMC Video Cameras	\$75,000	Security
Scale Program Software	\$50,000	Financial reporting
Computer Switch	\$8,000	Equipment replacement
Transfer Station and Sorting Buildings (EMC)	\$75,000	Long-term planning
<b>Total</b>	<b>\$1,478,750</b>	

The Authority is proposing that all acquisitions be debt financed under terms as noted on the Ten Year Capital Replacement Plan. The work being undertaken by Keir Corp will address long-term capital planning requirements. The supporting Capital Project Justification Forms for each of the proposed expenditures are attached providing a detailed explanation regarding each item.

## Workplan 2020/Emerging Issues

### EXTERNAL MATTERS

#### Provincial Focus

Authority staff, primarily Andrew Garrett, continues to work at the provincial level to promote the establishment of the Extended Producer Responsibility program or EPR. Mr. Garrett is the spokesperson for the municipalities across NS on EPR. EPR would reduce the cost to municipalities of the blue bag recycling programs. In addition, the Efficiency study that examined waste management in Nova Scotia identified opportunities to create efficiencies in Nova Scotia's waste management system. Staff will continue to work with colleagues across the province to identify opportunities.

#### Annapolis County

The departure of Annapolis County from the Inter-municipal Services Agreement in 2018 has resulted in legal action both by the Authority and the Parties. Significant time is required to support these actions in terms of gathering information. In addition, the former Acting General Manager will likely be required to provide support.

#### Kaizer Meadow Landfill / Sustane

The implementation of Sustane Technologies has created volatility in the budget process and the associated tip fees. A 3.8 million dollar capital budget that included a 2.2 million dollar leachate treatment plant expansion was proposed by the Municipality of the District of Chester during the 2020-2021 budgeting process. If Sustane is successful and diverts 90% of the waste from landfill, then the cost of operating both the landfill and Sustane requires examination. The Authority has raised this matter with Chester through the Kaizer Meadow Landfill Consultation Committee and,

specifically, it is our intent to request Chester to develop a long term technical and business plan to ensure the viability of the facility.

## **INTERNAL MATTERS**

### **Human Resources**

The Authority has many longstanding employees with a wealth of experience. An organizational or staffing review is currently underway to align our human resources to ensure that we have the correct people focused on the actions that will yield optimal results. There are challenges; the EMC operation has two long-term WCB return to work cases that create a strain on available labour; additionally, the retirement of operations staff and the impending retirement of key management staff warrants the need to review roles and create a transition plan. It is an opportune time to review roles and responsibilities and rationalize the focus of the organization. The Human Resource Manual is outdated. Office Manager Davidson is currently working with Cathie Osborne to modernize the policy manual both for Human Resources and other key Authority and internal operating policies. This work is critical to maintaining a healthy workplace and limit liability.

### **Financial Management**

Keir Corp has been retained to undertake financial and cost accounting review. The work is intended to provide clearer insight and transparency into the Authority's cost structure and enhance our ability to manage the operation with better cost data.

### **Collection Schedule Changes**

April 1, 2020 will see the region move from a five day per week collection schedule to four days per week. The Education Department has developed a communication strategy to ensure residents are informed in advance.

### **Best Practice Review**

This past year several areas where efficiencies might be generated have been identified:

- Residences on private roads – under the residential collection program there are numerous residences on private roads including trailer parks, apartments and seasonal dwellings that are serviced. Seasonal and permanent dwellings in rural areas are serviced with bins for the drop off of materials; these locations are notoriously difficult to service and are currently serviced with our own forces. The questions posed:
  - Is there a more cost-efficient method to service these rural private roads and what are the liabilities?
  - If the collection system is changed then what consultation is appropriate with the residents who are affected?
- Commercial and Apartment curbside collection – any business or apartment complex is eligible for residential curbside solid waste collection services provided that they are under the residential limit. This creates a significant transfer of waste to the residential

collection program. The partners have requested that this policy be reviewed to determine the overall cost. The Authority will also consider other options to provide small businesses and apartment complexes solid waste management services.

- Scale Software – the current scale software is antiquated (20 years old) and it is not possible to download data directly into a spreadsheet. The scale is the heart of the metrics for the financial accounting and operations; identifying appropriate replacement software is a key goal for 2020-2021.

### **Capital Budget**

The cost accounting study will address capital replacement and financing strategies. There are three categories of proposed capital expenditures: Health and Safety, Replacement and Maintenance Capital and Infrastructure Upgrades.

### **Health and Safety**

Capital items intended to improve health and safety of the operations include:

- Forklift: HHW and Recycling (EMC) – reduce physical strain from loading pallets with pallet jack to move stewardship products (electronics and paint).
- Incoming Scale House Window (EMC) – reduce potential for repetitive strain injury from opening window manually. Also improves safety in the event of aggressive behavior by customers.
- Video Cameras – there have been several incidents of vandalism around the site and vehicle incidents on the tip floor. Video surveillance will assist with preventing and investigating these incidents.

### **Replacement and Maintenance Capital**

Equipment ages and requires regular upgrades. A large portion of the capital budget this year is dedicated to replacement and maintenance.

- Tip Floor repairs – in both the EMC and WMC the floors are worn to the point where the rebar is exposed. A survey will be conducted by a Professional Engineer and repair options would be identified. Repairs are budgeted for the 2020-2021 fiscal year. These repairs are also a key Health and Safety item.
- Replace 2009 Ford F250XL 4X4 Pick-Up Truck (Unit #1)
- Replace 2012 Ford F250XL 4X4 Pick-Up Truck (Unit #4)
- Replace 2008 Freightliner Roll Off Truck (Unit #16)
- Replace 2006 Caterpillar Wheel Loader (Unit #14)

### **Infrastructure Upgrades**

The Eastern Management Center and Western Management Center are both 20 plus years old and in that time the function of the facilities has evolved. The intent this year (2020-2021) is to develop the basis for a three to four year program to renovate the EMC to provide improved health and safety, superior customer service and improved cost. The volume of mixed Construction and Demolition waste materials has increased along with the opportunity to sort

material to reduce costs and volume to landfill. Stewardship programs for paint, waste oil, glycol, mercury products and electronics have all been introduced and the EMC is a major collection point for these products. The stewardship programs have increased small vehicle traffic to the EMC.

The EMC in particular has several challenges:

- The facility has limited area to expand operations – the Construction and Demolition area is too small for current volumes of material.
- Transfer station building was not designed for sorting and with the requirement to sort and store multiple products the work area is very tight.
- The higher private vehicle traffic in the public drop off and the intermixing of commercial vehicles creates a challenge and potential for an incident.
- Limited capital expenditures have been made in the last three years.

The Authority has proposed a three-year capital budget to address these specific concerns.

- Acquire lands to the east of the EMC to secure the lands for expansion into the future. The lot to the east is the only available land and it is currently on the market. (\$238,000)
- Infrastructure renewal - Design work for site expansion (\$75,000) and work noted below would be completed over the two to three years.
  - Establish expanded C&D storage and processing area. Current area is undersized and the area accessed by the public is difficult to maintain. (2021-2022)
  - Relocate Public Drop Off, HHW depot and receiving area for stewardship programs, thus improving public visitor experience and minimizing commercial and small vehicle traffic. (2021-2022)
  - Develop expanded sorting and transfer station – design required. (2022-2023)
- Replace Scale Program Software (EMC, WMC, Office) - The scale program is the hub of the finance and waste metrics for the organization. The current program is 20 years old and no longer supported by the manufacturer. The Software requires updating – the intent is to source a program that will support the financial transactions and provide improved tonnage data from both type and source.

## Summary



The proposed 2020-2021 Operating and Capital Budget results in an average cost of \$200.00 per serviced unit for the year. These notes are intended to provide support and background for the Draft 2020-2021 Operating and Capital Budget for the Valley Region Solid Waste-Resource Management Authority. The attached draft budgets have been developed in keeping with the underlying goals of providing an integrated solid waste-resource management system for our Parties that is environmentally sound, socially acceptable and financially feasible. Senior

Authority staff are available to visit each participating unit Council as the budget proceeds through the approval process to address any questions, comments or concerns that may arise.

*Note: In keeping with standard practices, the operating budget cost share amounts will be adjusted based on 2020 Uniform Assessment Information. Partners will be advised of final 2020-2021 share amounts as soon as possible.*

**Subject: Update: Activities in response to 2019-2020 Budget Approval Letter from Municipality of the County of Kings**

**From: Andrew Wort, General Manager**

**Date: February 11, 2020**

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As the Parties to the Intermunicipal Services Agreement are aware, the Municipality of the County of Kings requested several actions to be taken in follow-up to their approval of the 2019-2020 operating and capital budgets. This report is intended to provide an update for Parties regarding the status of each of the identified actions.

**1. Items related to the 2018-19 Fiscal Year-End**

The following matters could have a material impact on the Authority's and Parties' financial statements for the year ended March 31, 2019 and on the Authority's 2019-20 budgets, and as such, need to be addressed.

2018-2019 Operating Surplus

Any year-end surplus, including amounts that are created by accruing a Chester surplus, is to be booked as payable and then paid to the Parties based on the ownership percentage shares detailed within the IMSA, save and except a separate determination by the Authority with respect to the treatment of the amount attributable to the Municipality of the County of Annapolis. In the case of the latter, the Authority is to determine if Annapolis County's portion of the surplus can be applied as a partial offset against the County's operational indebtedness.

Rationale:

- The Parties to the IMSA will require funds to assist with the 2019-20 transitional budget; and
- The return of surplus is in keeping with Board Policy, i.e. is commensurate with the funding amounts contributed by each of the Parties.

<i>Progress Statement</i>	<i>There was a significant operating surplus in the 2018/19 budget year. The surplus was retained for distribution to the parties when legal matters are resolved.</i>
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Asset Retirement Obligation (ARO) – Transfer Stations

The Authority is to determine under Public Sector Accounting Board Standard 3280 if an ARO is required and if so in what dollar amount. If the answer is yes, the budget may need to reflect an expense to fund the obligation; while the March 31, 2019 financial statements need to reflect the unfunded amount. If there is an unfunded liability, consideration should be given to a transfer from the capital reserve.

Rationale:

- An ARO obligation would in part belong to the Municipality of the County of Annapolis and should be accounted for as such; and
- An unfunded liability will need to be addressed as part of an unqualified audit.



<i>Progress Statement</i>	<i>Authority staff have worked with the Auditors to determine if there is an Asset Retirement Obligation for the Transfer Stations. Jointly, it was determined that there is no Asset Retirement Obligation for these facilities – please see attached Memo dated August 20, 2019</i>
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**Bad Debt Estimation**

The Authority is to determine if an allowance for bad debt is required to offset partial collection of the \$855k receivable from the Municipality of the County of Annapolis. This would be an allowance for bad debt not a write-off.

**Rationale:**

- The external audit will require this determination; and
- Any bad debt estimate will require an expense with implications for the 2019-20 budget and the 2018-19 fiscal year-end.

<i>Progress Statement</i>	<i>The Bad Debt allowance was reviewed and established in conjunction with legal and auditor advice. A bad debt allowance of \$170,071.27 was established in the 2018-2019 Audited Statements</i>
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**April to August 2018 Administrative Expenses**

That the Authority expense the April to Aug 2018 invoices related to General Management and Financial Accounting services provided by Cathie Osborne and Kevin Matheson.

**Rationale:**

- The expenses are for core budgeted functions of Authority and as such should be expensed and not just be recovered from the six remaining Parties.
- The expenses do not appear to involve the severance of Annapolis County but were incurred during the time Annapolis County was Party to the IMSA, i.e. expensing these amounts properly accounts for Annapolis County’s portion/share.

**Available Resources:**

- Attached find notes and information assembled by the Municipality of the County of Kings relative to ARO obligations. The attached information is for background consideration only.

<i>Progress Statement</i>	<i>On May 1, 2019, the Authority passed a motion to credit all municipal parties for their proportional share of the cost share invoice for consulting fees and to return those funds to those Municipal Parties that paid the invoice.</i>
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**2. Items related to the 2019-20 Authority Budget**

**Green Carts**

- For the Authority to confirm if any of the surplus green carts have been sold.
- For the Authority to determine and report on how the existing surplus green carts from Annapolis County were purchased (were they capitalized or fully expensed in the year of purchase). The intent being for the Authority to determine if sale proceeds are to be credited to the operating fund or to a capital reserve. In either event sale proceeds, if material should be accounted for as a revenue in either the Authority’s operating or capital budget.
- For the Authority to examine the surplus units and set aside an appropriate number in reasonable condition for redeployment.

- To remove the proposed line item (budget) expenditure for new carts. That \$20,000 be budgeted for cleaning and refurbishing the carts.

Rationale:

- A transitional budget requires curtailed expenditures and if material, the accounting of the revenue from the sale of green carts within one of the 2019-20 budgets.

<i>Progress Statement</i>	<i>Green carts sales to municipalities is being recorded as revenue and included in financial reporting. Cart purchases were made through the operating budget each year. VWRM staff is sorting usable and repairable green carts for washing and redistribution. A small amount of small green carts was purchased in fiscal 2020 as our inventory of these carts was exhausted. No other cart purchases have been made in F2020 and funds are instead being used for washing and repairs. The 2019-2020 Operating Budget was amended to reflect this request. The 2020-2021 Budget includes funds to wash the large carts for renewal and funds to purchase smaller carts for use by seniors. An order for smaller (120L) green carts and minibins may be required this fiscal year but should fall within budgeted amounts. The cost of mini bins is partially off-set through re-sale of the product.</i>
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Financial Reporting Manager

The budget is to include cost sharing related to a proposed Municipality of the County of Kings Manager of Financial Reporting. This position is to be shared 60:40 between Kings and three Intermunicipal Service Agreement Corporations (Valley Waste being one). The ten month prorated 2019-20 amount for Valley Waste equals ~8,525 (Kings paying 75% ~\$6,394 with the remaining five Towns sharing the ~2,131). The proposed position may be an employee of the Municipality or a contracted firm or individual. A Chartered Professional Accountant will be engaged to serve in an advisory capacity.

Rationale:

- This position can advise on the several financial, cost, and management accounting functions required by the Authority, particularly during the transition period.

<i>Progress Statement</i>	<i>The Board considered this request and determined not to fund this position.</i>
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**3. Multiple Year Budgeting & Updated Operational Plans**

Quantification of volumes by Stream and Sector

By October 31, 2019, the Authority shall:

- Quantify the number of service units by sector and municipal jurisdiction
- Quantify weights by sector, including municipal jurisdiction, and stream

Rationale:

- Uncertainties surrounding the fluctuations and source of volumes being received in Chester needs to be addressed;
- There are uncertainties as to the source of the volumes (private or municipal); and
- Quantification is a required element of assigning costs between the sectors.

<p><i>Progress Statement</i></p>	<p><i>A key concern expressed by the Municipality of Kings is whether or not the commercial sector is paying their way in a fair and equitable manner. Authority staff share the Municipality of Kings concern about cost recovery. The commercial tipping fee is currently \$121. If the tipping fee at Chester is \$97.50 with transportation at \$19.50 as budgeted in 2017-2018, then it appears the Commercial, Institutional and Industrial Sectors is not sufficient to cover costs. The actual tipping fees at the Kaizer Meadow Landfill are attached. The tip fee at the landfill in the last four years has run in the \$64 to \$69 range plus transport from a low of \$18.00/per tonne to a high of \$19.87/per tonne.</i></p> <p><i>When you consider the actual tipping fee, the ICI sector is paying closer to or perhaps more than cost recovery. ICI tipping fees assist in the offsetting of fixed costs such as insurance. It is important that a complete picture of “actual cost” is evaluated and not looked at in isolation as budget numbers. In particular, there is concern the landfill tipping fees with the implementation of Sustane Technologies may dramatically increase during the transition period to full operation.</i></p> <p><i>Curbside ICI Apartment Collection</i>  <i>The Authority previously directed that they did not want to consider modifying the curbside collection program to commercial units and apartments in the short-term. The analysis of this area is complex. There are options beyond simple “collect or not collect” discussions. The Authority could consider a fee for service model, where businesses pay for collection at the curb. The analysis of this matter is beyond the scope of what is achievable in the 2019-2020 budget year.</i></p> <p><i>The Authority has budgeted a term position for 2020-2021 to analyze the options for commercial and apartments as part of the curbside collection program.</i></p> <p><i>Authority staff are working with the Municipality of Kings GIS staff who have assembled data that can be distributed to interested parties. Municipality of Kings staff is also involved in route planning for the new curbside collection contract to take effect April 1, 2020. The objective is to divide collections routes to allow tracking of volume by municipal unit.</i></p>
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Cost Accounting

By October 31, 2019, the Authority shall complete a cost accounting by stream by arranging or rearranging the financial accounting and management information systems to assign direct and indirect costs to each stream/program managed by the Authority.

Rationale:

- A tip fee by stream is one required outcome, e.g. a cost per tonne related to the collection, sorting, transfer, and disposal or processing of each specific material. This information together with a more robust understanding of the volumes will address uncertainties surrounding the allocation of costs between the private and municipal sectors.

Multiple Year Forecast

By November 30, 2019, the Authority shall table a two-year forecast and a new operating plan together with specific recommendations for a right sized organization, including without limitation:

- A complete program review, e.g. the Authority’s involvement with the ICI sector
- A capital financing plan
- An analysis of full time equivalency positions by program/service area
- A volume based cost recovery method by sector and stream
- The retirement of operating debt, i.e. cash flow and budget (income statement) plan to retire operational indebtedness

Rationale:

- To bring stability to the Authority and Parties through affordable rates and charges.
- To avoid prolonged reorganization.
- To ensure rates and charges are equitable and based on cost-recovery.
- Kings is currently owed \$489,416 for payroll charges. The account has not been current (fully repaid) since August of 2018. Amounts outstanding have varied over that time.
- To retire the Authority’s indebtedness to Kings in a reasonable timeframe (under municipal accounting rules long term operational debt is not permitted).

<p><i>Progress Statement</i></p>	<p><i>Authority staff have worked on the cost accounting element of the request; several points have become apparent:</i></p> <ol style="list-style-type: none"> <li><i>1. The structure of the financial tracking mechanisms, scale software, chart of accounts, etc., is not structured to facilitate analysis of the questions posed.</i></li> <li><i>2. A review of the scale software and general ledger structure to allow for effective cost reporting is required.</i></li> </ol> <p><i>Multi-year forecasting:</i></p> <p><i>The Authority does not have the internal resources to complete this work. The Municipality of Kings has indicated that Modernization Funding can be drawn upon in support of the completion of this work. Staff have prepared, in consultation with MOK director of Finance, and issued two Request for Proposal documents in support of the completion of this work:</i></p> <ul style="list-style-type: none"> <li>• <i>Provision of Organizational Structure Review, VWRP1906</i> <ul style="list-style-type: none"> <li>○ <i>Designed to address an analysis of full time equivalency positions by program/service area</i></li> <li>○ <i>Gerald Walsh and Associates has been retained to undertake the Staffing Review.</i></li> </ul> </li> <li>• <i>Provision of Cost and Management Accounting Services, VWRP1904</i> <ul style="list-style-type: none"> <li>○ <i>Designed to address the preparation of a costing accounting by stream or rearranging the financial accounting and management information systems to assign direct and indirect costs to each stream/program managed by the Authority</i></li> <li>○ <i>Designed to address the provision of a tipping fee stream, e.g. cost per tonne related to the collection, sorting, transfer and disposal or processing of each specific material. This information together with a more robust understanding of the volumes will address uncertainties surrounding the allocation of costs between the private and municipal sectors.</i></li> <li>○ <i>Designed to address a complete program review, e.g. the Authority’s involvement with the ICI sector. The review of ICI involvement is</i></li> </ul> </li> </ul>
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	<p><i>restricted to the commercial volume delivered directly to the Authority's Management Centre sites.</i></p> <ul style="list-style-type: none"><li><i>○ Designed to address a volume-based cost recovery method by sector and stream</i></li><li><i>○ Keir Corp has been retained to undertake the financial review. Keir Corp also undertook the financial review of the Provincial waste system in Nova Scotia.</i></li></ul> <p><i>A third party should be involved in the development of these analyses to allow for independent verification of responses to these questions.</i></p> <p><i>Both of the RFP documents were prepared in consultation with staff of the Municipality of Kings; however, VWRM staff approved the final versions. Funds for both of these studies will be drawn from Modernization Funding currently held by the Municipality of Kings. The overriding goal is to complete both studies in a timely manner.</i></p>
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## Memo

**TO:** Valley Region Solid Waste-Resource Management Authority

**FROM:** Andrew Wort, General Manager

**DATE:** August 20, 2019

**SUBJECT:** Asset Retirement Obligation – Management Centres

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The Valley Region Solid Waste-Resource Management Authority management staff, in conjunction with the Authority's Auditors, reviewed the requirement to establish an Asset Retirement Obligation (ARO) under PSAB rule 3280 for the both the Eastern Management Center and the Western Management Center.

The Municipality of the County of Kings provided an opinion on the two Management Centres that states based on PSAB 3280 (33) the management centres meet the requirement for an Asset Retirement Obligation (ARO).

Based on the premise this is correct there are two questions:

- What is the anticipated life expectancy of these facilities – When would we abandon the facilities?
- What are the future costs of abandonment and long-term care of the facilities?

In determining these two factors the following were reviewed or undertaken:

- Operating permit for Eastern Management Centres – Approval number 2009-067706-01 Expiry August 5, 2029.
- Operating permit for Western Management Centres – Approval number 2009-067415-01 Expiry August 5, 2029.
- Valuation Report 343 Elliot Road, Lawrencetown, Nova Scotia – 22 May 2019
- Eastern Management Centre – Condition Assessment (Revised) Dillon Consulting, February 2019 – 18-8552-1000.
- Western Management Centre – Condition Assessment (Revised) Dillon Consulting February 2019 – 18-8552-1000.
- Conversations and emails with NSDOE regarding requirements to demolish abandoned sites.
- Site plans for Eastern and Western Management Centres.

### **Anticipated Life Span**

The existing infrastructure is approximately 20 years old. The volume of material managed over the years has increased marginally, however the small loads have increase significantly in recent years. The two sites have Approval Permits to the year 2029. These two sites with appropriate maintenance and perhaps some expansion should be at a minimum midlife and would likely continue to serve beyond that point.

Dillon provides a series of capital upgrades to both the Eastern and Western Management Centers to extend their useful life. The existing infrastructure with appropriate upgrades, expansion and strategic

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investments the facilities would serve for the foreseeable future – arbitrarily it is assumed they would serve a total of 50 years or to 2049.

### **Closure and Post Closure Costs**

Conclusion based on DOE's indication that demolition and removal of the structure is not required upon decommissioning or abandonment, then the closure costs would be minimal at the end of life.

Therefore establishment of a closure fund under PSAB 3280 is not required.

This conclusion is based on the following analysis.

Municipality of Kings County memo identifies the possible costs to accrue are:

**I.** Removal of material stored on site – *VWRM comment: as a transfer station long-term storage of material is not permitted. VWRM has the practice of processing and transporting all materials from a site in a timely manner. At the end of each fiscal year, any material stored on site (such as construction and demolition materials) are accrued for.*

**II.** Construction and maintaining a surface water management system – *VWRM comment: The current surface water management system consists of two elements: a catchment basin on the tip floor to collect water emanating from the trucks discharging the waste and the ditching to collect surface water on site.*

*The catch basin is pumped on the regular basis, however if the transfer station is abandoned it would not require pumping. The surface water ditching is rock lined and little or currently no or minimal maintenance of the ditches is required.*

*Ditch maintenance for an abandoned or inactive site would be negligible to nil.*

**III.** Maintaining the Facility approved post closure groundwater and surface water Monitoring programs – *VWRM Comment: The current site operating permit requires no monitoring of surface water or ground water. It is reasonable to assume that provided the operations continue as currently operated and no waste stored on site, NSE would not require surface water or groundwater monitoring for an abandoned site.*

### **IV.** Decommissioning / removal of buildings and auxiliary equipment

- *Dillon has prepared an estimate to close and demolish both sites: EMC is estimated to be 575,000\$ and WMC is estimated to be 399,000\$.*
- *The Dillon final closure report includes expenses for the demolition of the structures, all closure costs are demolition related. If the structures do not require demolition, then closure costs are minimal.*
- *Both sites are assumed to continue operation and would be maintained in a safe usable condition.*
- *NSDOE was consulted there is no requirement to demolish the structures upon abandonment of the property as Management Centre (per email K. MacLeod, NSE, May 29, 2019).*
- *The Authority maintains a fund for the maintenance and upkeep of the Management Centres; hence the Authority will have funds to maintain the properties in a condition such that the property could be repurposed.*
- *The property evaluation report for the Western Management Center demonstrates similar properties have been sold in the region and places a value on the property, upon abandonment it is reasonable to assume the assets could be sold outside their current role as a Waste Management Centers.*
- *It is reasonable to conclude that upon abandonment, the sites could be repurposed without demolishing the building and consequently at a minimal or no cost.*

Chester Tip Fee History					
	(Projected to Mar 31/19)				
	2018/19	2017/18	2016/17	2015/16	Total / Average
Chester Budget Tip Fee	94.5	71	76	94.07	
Tip Fee Paid \$/Mt	\$2,169,049	\$1,803,478	\$1,583,446	\$1,573,885	\$7,129,858
Mt/yr delivered	23,088.48	24,230.07	22,367.37	21,477.69	91,163.61
(Surplus) / Deficit	-\$634,737	-\$163,183	-\$165,195	-\$91,343	-\$1,054,458
(Surplus) / Deficit / MT	-\$27.49	-\$6.73	-\$7.39	-\$4.25	-\$11.57
Net Tip Fee (Actual)	\$66.45	\$67.70	\$63.41	\$69.03	66.64
Transfer Fee	19.87	18.69	18.34	18.00	
Net Disposal	\$86.32	\$86.39	\$81.75	\$87.03	
Commercial tip	\$ 121.00	\$ 110.00	\$ 110.00	\$ 110.00	
Transfer Stn and G&A	\$34.68	\$23.61	\$28.25	\$22.97	

In response to a request for the information, please find following a table delineating solid waste-resource collection services to the Parties:

	Blue			Total Clean Up	Kings Cottage Bins	Total	
	Bag	Compost	Residual				
Annapolis Royal	46	84	45	13		188	1.07%
Berwick	141	256	138	67		602	3.42%
Kentville	381	689	372	140		1582	8.98%
Middleton	132	240	129	51		552	3.13%
Municipality of Kings County	3033	5491	2964	1556	302	13345	75.73%
Wolfville	326	590	318	118		1352	7.67%
	4059	7350	3967	1944		17622	

It should be noted that based on the routing information available staff have investigated every curbside collection route and the associated tonnages collected within each route to estimate quantities based on each municipal Party's geographic area. This data is based on 2018-2019 and similar results were reached when 2017-2018 data was researched. As you can see in the table above and table below, the actual amount of material from each geographic area is very similar to the actual cost share percentages calculated based on uniform assessment and population.



	<b>Percentage</b>
<b>Contributions from Municipal Parties</b>	<b>2020-21</b>
Municipality of Kings	74.72%
Town of Kentville	9.97%
Town of Wolfville	8.23%
Town of Berwick	3.53%
Town of Middleton	2.52%
Town of Annapolis Royal	1.03%
<b>Total Contributions from Municipal Parties</b>	100.00%

New curbside collection routing beginning March 31, 2020 has been designed to further delineate geographic areas and the associated collection data.

**Valley Region Solid Waste-Resource Management Authority**  
**Operating Fund Budget - Draft**  
**For the Year Ending March 31, 2021**

	Budget 2020-21	Forecast 2019-20	Budget 2019-20	Actual 2018-19
<b>Revenues</b>				
West Management Centre	\$ 365,470	\$ 396,822	\$ 433,000	\$ 494,895
East Management Centre	2,161,602	2,222,202	2,053,154	2,003,249
Conditional Transfers - Administration	650,499	616,781	566,396	587,714
RRFB Approved Programs	94,632	86,800	90,600	90,617
Communications and Enforcement	243,462	240,401	230,401	226,214
Wind Turbine	44,217	48,000	48,000	44,012
Return on Investment	24,000	53,645	5,000	21,809
<b>Total Program Revenues</b>	<b>3,583,882</b>	<b>3,664,651</b>	<b>3,426,551</b>	<b>3,468,510</b>
Municipal Parties' Contributions <sup>1</sup>	6,130,233	6,561,818	6,561,818	6,985,225
Prior Year (Deficit) Surplus	-	-	(23,544)	-
<b>Total Revenues, Contributions &amp; Transfers</b>	<b>\$ 9,714,115</b>	<b>\$ 10,226,469</b>	<b>\$ 9,964,825</b>	<b>\$ 10,453,735</b>
<b>Expenses</b>				
Residential Collection	2,054,067	2,158,519	2,198,212	2,414,750
Residual Transportation and Disposal	2,252,484	2,283,976	2,287,307	337,069
Organics Processing and Transportation	676,011	636,292	802,440	806,076
Recyclable Processing and Transportation	539,213	539,467	580,006	705,782
Construction & Demolition Debris Processing	155,142	156,690	187,368	185,090
East Management Centre Operations	1,258,765	1,241,114	1,242,822	1,177,563
West Management Centre Operations	453,967	379,971	349,316	718,099
Household Hazardous Waste	191,034	134,048	61,900	68,059
Communications and Enforcement	522,995	533,913	514,041	586,627
Wind Turbine	13,978	11,697	15,197	15,080
General Administration	639,457	544,457	581,896	491,199
Financial Services	460,224	381,217	600,877	111,865
Information Technology	37,549	49,454	54,235	35,326
RRFB Approved Programs	194,869	-	199,500	61,247
Transfer to Capital Reserve Fund	264,359	615,234	280,008	481,694
Capital Expenditures from Operations	-	7,128	9,700	-
<b>Total Expenses</b>	<b>\$ 9,714,114</b>	<b>\$ 9,673,177</b>	<b>\$ 9,964,825</b>	<b>\$ 8,195,526</b>
<b>Net Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ 553,292</b>	<b>\$ -</b>	<b>\$ 2,258,209</b>

<sup>1</sup> Contributions from Municipal Parties

	Percentage <sup>2</sup> 2020-21	Budget 2020-21	Forecast 2019-20	Budget 2019-20	Actual 2018-19
Municipality of Kings	74.72%	\$ 4,580,510	\$ 4,902,990	\$ 4,902,335	\$ 4,608,777
Town of Kentville	9.97%	611,184	654,213	652,901	613,983
Town of Wolfville	8.23%	504,518	540,038	542,006	511,652
Town of Berwick	3.53%	216,397	231,632	231,632	217,159
Municipality of Annapolis	0.00%	-	-	-	775,372
Town of Middleton	2.52%	154,482	165,358	167,326	156,230
Community of Hantsport	0.00%	-	-	-	40,341
Town of Annapolis Royal	1.03%	63,142	67,587	65,618	61,711
<b>Total Contributions from Municipal Parties</b>	<b>100.00%</b>	<b>\$ 6,130,233</b>	<b>\$ 6,561,818</b>	<b>\$ 6,561,818</b>	<b>\$ 6,985,225</b>

<sup>2</sup> Draft Percentage values are current at the time of budget development and subject to change based on updated Uniform Assessment values.



Table with columns: Account Number and Name, Budget 2020-21, Budget Variance, Variance %, Forecast Variance, Variance %, Forecast 2019-20, Budget 2019-20, Actual 2018-19, Projected 2021-22, Projected 2022-23. Rows include categories like Wind Turbine, Financial Services, Western Management Center, Eastern Management Center, Household Hazardous Waste, Residential Collection Contract, and Recyclables.

Account Number and Name	Budget 2020-21	Budget Variance	Variance %	Forecast Variance	Variance %	Forecast 2019-20	Budget 2019-20	Actual 2018-19	Projected 2021-22	Projected 2022-23
<b>61700 Organics</b>										
61701 Organics Processing East	517,468	(106,652)	-17.09%	8,376	1.65%	509,092	624,120	576,228	524,195	531,010
61711 Organics Processing West	155,815	(22,505)	-12.62%	31,308	25.15%	124,507	178,320	229,848	157,841	159,893
61715 Organics Equipment Rental West	2,728	2,728	#DIV/0!	35	1.30%	2,693	-	-	2,763	2,799
<b>Total 61700 Organics</b>	<b>676,011</b>	<b>(126,429)</b>	<b>-15.76%</b>	<b>39,719</b>	<b>6.24%</b>	<b>636,292</b>	<b>802,440</b>	<b>806,076</b>	<b>684,799</b>	<b>693,702</b>
<b>61800 Residuals</b>										
61801 Residuals Disposal East	1,525,069	9,239	0.61%	585	0.04%	1,524,484	1,515,830	1,705,822	1,523,935	1,446,630
61802 Residuals Adjustment - Disposal East	-	-	#DIV/0!	-	#DIV/0!	-	-	(1,391,576)	-	-
61805 Residuals Transportation East	383,102	(24,936)	-6.11%	(396)	-0.10%	383,498	408,038	358,900	397,199	411,480
61806 Residuals Fuel Adjustment East	(2,803)	(3,421)	-553.56%	245	-8.04%	(3,048)	618	(1,479)	(2,839)	(2,876)
61810 Residuals Disposal West	278,792	(6,930)	-2.43%	(32,907)	-10.56%	311,699	285,722	490,519	280,052	265,834
61812 Residuals Adjustment - Disposal West	-	-	#DIV/0!	-	#DIV/0!	-	-	(927,718)	-	-
61815 Residuals Transportation West	69,267	(7,645)	-9.94%	990	1.45%	68,277	76,912	103,586	70,167	71,080
61816 Residuals Fuel Adjustment West	(942)	(1,129)	-603.74%	(8)	0.86%	(934)	187	(985)	(954)	(967)
<b>Total 61800 Residuals</b>	<b>2,252,484</b>	<b>(34,823)</b>	<b>-1.52%</b>	<b>(31,492)</b>	<b>-1.38%</b>	<b>2,283,976</b>	<b>2,287,307</b>	<b>337,069</b>	<b>2,267,561</b>	<b>2,193,180</b>
<b>61900 Communications &amp; Enforcement</b>										
61901 C&E Salaries	371,925	14,350	4.01%	(4,038)	-1.07%	375,963	357,575	426,513	376,760	381,658
61902 C&E Benefits	87,030	1,216	1.42%	(2,151)	-2.41%	89,181	85,814	102,141	88,161	89,307
61905 C&E RRFB Regional Enforcement Program	7,355	(2,645)	-26.45%	(1,645)	-18.28%	9,000	10,000	6,500	7,451	7,547
61910 C&E Office Supplies & Equipment	2,364	(636)	-21.20%	(136)	-5.44%	2,500	3,000	2,857	2,395	2,426
61911 C&E Clothing Costs	203	3	1.50%	3	1.50%	200	200	-	206	208
61915 C&E Telephones	4,052	52	1.30%	52	1.30%	4,000	4,000	4,218	4,105	4,158
61920 C&E Advertising	11,143	143	1.30%	143	1.30%	11,000	11,000	12,453	11,288	11,435
61922 C&E Newsletter and Calendar Distribution	2,026	26	1.30%	26	1.30%	2,000	2,000	1,769	2,052	2,079
61923 C&E Other Advertising/Public Relations	-	-	#DIV/0!	(1,324)	-100.00%	1,324	-	-	-	-
61924 C&E Calendar Design & Printing	17,221	221	1.30%	1,721	11.10%	15,500	17,000	16,320	17,445	17,672
61925 C&E Promotional Items	174	(1,326)	-88.40%	(1,326)	-88.40%	1,500	1,500	98	176	179
61931 C&E ICI Support	609	8	1.33%	8	1.33%	600	600	600	616	624
61935 C&E Enforcement Warnings, etc.	-	-	#DIV/0!	-	#DIV/0!	-	-	348	-	-
61940 C&E Travel	3,343	43	1.30%	343	11.43%	3,000	3,300	2,265	3,386	3,430
61941 C&E Vehicle Repairs & Maintenance	3,546	46	1.31%	(954)	-21.20%	4,500	3,500	992	3,592	3,639
61942 C&E Insurance	6,029	77	1.29%	77	1.29%	5,952	5,952	3,998	6,107	6,187
61943 C&E Vehicle Fuel	3,546	46	1.31%	(454)	-11.35%	4,000	3,500	2,742	3,592	3,639
61944 C&E Vehicle Registrations	449	449	#DIV/0!	6	1.35%	443	-	177	455	461
61945 C&E Printing/Presentation Materials, Supply	24	(726)	-96.80%	(476)	-95.20%	500	750	46	24	25
61961 C&E OH&S Safety Equipment	355	5	1.43%	105	42.00%	250	350	246	360	364
61970 C&E Special Weeks Promotions	1,602	(2,398)	-59.95%	(898)	-35.92%	2,500	4,000	2,344	1,623	1,644
<b>Total 61900 Communications &amp; Enforcement</b>	<b>522,995</b>	<b>8,954</b>	<b>1.74%</b>	<b>(10,918)</b>	<b>-2.04%</b>	<b>533,913</b>	<b>514,041</b>	<b>586,627</b>	<b>529,794</b>	<b>536,681</b>
<b>62300 Transfer to Capital Reserve</b>										
62301 Transfer to Capital Reserve	264,359	(15,649)	-5.94%	(406,669)	-60.80%	671,028	280,008	481,694	285,795	259,375
62302 Transfer to Capital (asset addition)	-	-	#DIV/0!	55,794	-100.00%	(55,794)	-	-	-	-
<b>Total 62300 Transfer to Capital Reserve</b>	<b>264,359</b>	<b>(15,649)</b>	<b>-5.94%</b>	<b>(350,875)</b>	<b>-57.03%</b>	<b>615,234</b>	<b>280,008</b>	<b>481,694</b>	<b>285,795</b>	<b>259,375</b>
<b>62400 Capital From Operations</b>										
62401 Capital From Operations	-	(9,700)	-100.00%	(7,128)	-100.00%	7,128	9,700	-	-	-
<b>Total 62400 Capital From Operations</b>	<b>-</b>	<b>(9,700)</b>	<b>-100.00%</b>	<b>(7,128)</b>	<b>-100.00%</b>	<b>7,128</b>	<b>9,700</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>64000 Information Technology</b>										
64005 IT Internal Services	2,382	(1,958)	-45.12%	(338)	-12.43%	2,720	4,340	2,521	2,413	2,444
64010 IT Hardware	6,230	80	1.30%	(2,220)	-26.27%	8,450	6,150	5,310	6,311	6,393
64011 IT Software	-	(15,180)	-100.00%	(10,580)	-100.00%	10,580	15,180	-	-	-
64019 IT Website Maintenance	709	9	1.29%	59	9.08%	650	700	626	718	728
64020 IT Maintenance Contracts	11,969	154	1.30%	365	3.15%	11,604	11,815	10,904	12,125	12,282
64021 IT Consulting Fees	16,259	209	1.30%	809	5.24%	15,450	16,050	15,965	16,470	16,684
<b>Total 64000 Information Technology</b>	<b>37,549</b>	<b>(16,686)</b>	<b>-30.77%</b>	<b>(11,905)</b>	<b>-24.07%</b>	<b>49,454</b>	<b>54,235</b>	<b>35,326</b>	<b>38,037</b>	<b>38,532</b>
<b>66020 RRFB Approved Program Costs</b>										
66021 RRFB Restructured Approved Programs	11,947	(7,553)	-38.73%	11,947	#DIV/0!	-	19,500	11,794	12,102	12,260
63001 RRFB Allocations	182,922	2,922	1.62%	182,922	#DIV/0!	-	180,000	49,453	185,300	187,709
<b>Total 66020 RRFB Approved Program Costs</b>	<b>194,869</b>	<b>(4,631)</b>	<b>-2.32%</b>	<b>194,869</b>	<b>#DIV/0!</b>	<b>-</b>	<b>199,500</b>	<b>61,247</b>	<b>197,402</b>	<b>199,969</b>
<b>Total Expense</b>	<b>\$ 9,714,114</b>	<b>\$ (250,711)</b>	<b>-2.52%</b>	<b>\$ 40,937</b>	<b>0.42%</b>	<b>\$ 8,673,177</b>	<b>\$ 9,964,825</b>	<b>\$ 8,195,526</b>	<b>\$ 10,001,161</b>	<b>\$ 9,965,089</b>
<b>Net Surplus (Deficit)</b>	<b>\$ 0</b>					<b>\$ 593,292</b>	<b>\$ -</b>	<b>\$ 2,258,209</b>	<b>\$ (0)</b>	<b>\$ 0</b>

**Valley Region Solid Waste-Resource Management Authority**  
**Ten Year Capital Replacement Plan**  
**For the year ending March 31, 2021-2029**

Updated: 10-Jan-20

Unit No. / Location	Description	Finance Term (years)	Budget 2020-21	Projected 2021-22	Projected 2022-23	Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
Unit 1	2009 Ford F250XL 4X4 Pick-Up Truck - plow	5	50,000									50,000
Unit 1	Plow attachment	5										
Unit 2	2010 Ford F150 4X4 Pick-Up Truck add lift gate	5					40,000					
Unit 3	2009 Ford F150 Pick-up 4X4 w/ lift gate	5										
Unit 3	Power Liftgate for 2009 F150 replacement	5										
Unit 4	2012 Ford F250XL 4x4 Pick-Up Truck Plow	5	50,000									50,000
Unit 20	2013 Ford F150 XL 4X4 Pick-Up Truck Lift Gate	5						40,000				
Unit 24	2017 Dodge Ram 1500 4x4 Pick-up Truck Lift Gate	5									40,000	
Unit 25	2017 Dodge Ram 1500 4x4 Pick-up Truck ADD Lift Gate	5	4,000								40,000	
Unit 26	2017 Dodge Ram 2500 4x4 Pick-up Truck Plow	5									40,000	
Unit 5	2011 Mazda 3 Sport GX Car	5		25,000				27,000				
Unit 5T	2010 Utility Tail Dump Trailer	5		20,000					16,000			
Unit 7	2003 Freightliner Roll Off Truck	10		225,000								
Unit 6	2016 Freightliner Roll Off Truck	10									225,000	
Unit 16	2008 Freightliner Roll Off Truck	10	225,000									
Unit 21	2013 Freightliner Roll Off Truck	10						225,000				
Unit 14	2006 Caterpillar Wheel Loader	10	235,000								245,000	
Unit 18	2009 Caterpillar Wheel Loader	10			235,000							
Unit 22	2013 Caterpillar Wheel Loader	10					235,000					
Unit 23	2015 Caterpillar Wheel Loader	10							235,000			
Unit 19	Kubota ATV/RTV	5									27,000	
Unit 27	Kubota ATV/RTV	5						30,000				
EMC/WMC	Roll Off Containers	10		17,500		17,500		18,500			19,500	
EMC	Club Cadet Lawn Tractor	5			3,500							
WMC	Club Cadet Lawn Tractor	5			3,500							
EMC	Portable Magnet	5						7,000				
WMC	Tipping Floor Repairs	25	189,750									
EMC	Tipping Floor Repairs	25	204,000									
EMCWMC	Paving	25		25,000		25,000		25,000		25,000		25,000
EMC/WMC	Replace Weigh Scales - Incoming & Outgoing	10										

**Valley Region Solid Waste-Resource Management Authority**  
**Ten Year Capital Replacement Plan**  
**For the year ending March 31, 2021-2029**

Updated: 10-Jan-20

Unit No. / Location	Description	Finance Term (years)	Budget 2020-21	Projected 2021-22	Projected 2022-23	Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
EMC/WMC	Site Signage	10		5,000								
EMC	Incoming Scale House Window	25	18,000									
WMC	Incoming Scale House Window	25		18,000								
EMC	Purchase adjacent land for future expansion	25	238,000									
EMC	Sorting Building and transfer building	25	75,000		900,000							
EMC	Public Drop off / HHW Center	10		125,000								
EMC/WMC	Miscilaneous Capital	10			50,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
EMC	Video Camera Scale House and Sit	5	75,000									
EMC/WMC	Green Carts	10		39,000	39,000	78,000	78,000	78,000	78,000	78,000	78,000	78,000
EMC	Forklift HHW and Recycling (5,000 lb) with Pnumatic Tires	5	42,000									
Reuse Centre	Trailer(s) for recovered lumber Re-Use Center	10	15,000									
EMC/WMC	Scale Program	5	50,000									
I.T.	Computer Switch	5	8,000									
	<b>Total Annual Capital Replacement</b>		<b>\$ 1,478,750</b>	<b>\$ 499,500</b>	<b>\$ 1,231,000</b>	<b>\$ 195,500</b>	<b>\$ 428,000</b>	<b>\$ 525,500</b>	<b>\$ 404,000</b>	<b>\$ 774,500</b>	<b>\$ 193,000</b>	<b>\$ 278,000</b>

**Valley Region Solid Waste-Resource Management Authority**

**Capital Budget and Projections - Draft**

**For the year ending March 31, 2021-2023**

Updated: 10-Jan-20

Description	Budget 2020-21	Projected 2021-22	Projected 2022-23	Funding Source			Financing Term (Years)	Total Financing Cost	
				Operations	Capital Reserve Fund				
					Equipment Reserve	Capital Reserve			Debt
Replace 2009 Ford F250XL 4X4 Pick-Up Truck (Unit #1)	50,000						50,000	5	4,342
Replace 2012 Ford F250XL 4X4 Pick-Up Truck (Unit #4)	50,000						50,000	5	4,342
Power Lift Gate for Pick-Up Truck (Unit #25)	4,000						4,000	5	347
Replace 2008 Freightliner Roll Off Truck (Unit #16)	225,000						225,000	10	37,669
Replace 2006 Caterpillar Wheel Loader (Unit #14)	235,000						235,000	10	39,343
Forklift: HHW and Recycling (EMC)	42,000						42,000	5	3,647
Utility Trailer (Reuse Centre)	15,000						15,000	10	2,512
Tipping Floor Repairs/Replacement (WMC)	189,750						189,750	25	81,798
Tipping Floor Repairs/Replacement (EMC)	204,000						204,000	25	87,941
Incoming Scale House Window (EMC)	18,000						18,000	25	7,760
Purchase Adjutant Land for Future Expansion (EMC)	238,000						238,000	25	102,598
Video Cameras: Site and Scale House (EMC)	75,000						75,000	5	6,514
Replace Scale Program Software (EMC, WMC, Office)	50,000						50,000	5	4,342
Computer Switch	8,000						8,000	5	675
Transfer Station and Sorting Buildings (EMC)	75,000		900,000				975,000	25	420,308
Replace 2011 Mazda 3 Sport GX Car (Unit 5)		25,000					25,000	5	2,172
Replace 2010 Utility Tail Dump Trailer (Unit #5T)		20,000					20,000	5	1,737
Replace 2003 Freightliner Roll Off Truck (Unit #7)		225,000					225,000	10	37,669
Roll Off Containers		17,500					17,500	10	2,930
Paving (EMC and WMC)		25,000					25,000	25	10,778
Site Signage (EMC and WMC)		5,000					5,000	10	838
Public Drop Off / HHW Centre Site Upgrades (EMC)		125,000					125,000	10	20,927



**Valley Region Solid Waste-Resource Management Authority**

**Capital Budget and Projections - Draft**

**For the year ending March 31, 2021-2023**

Updated: 10-Jan-20

Description	Budget 2020-21	Projected 2021-22	Projected 2022-23	Funding Source			Financing Term (Years)	Total Financing Cost	
				Operations	Capital Reserve Fund				
					Equipment Reserve	Capital Reserve			Debt
Incoming Scale House Window (WMC)		18,000					18,000	25	7,760
Replace Residential Collection Large Green Carts		39,000	39,000				78,000	10	13,058
Replace 2009 Caterpillar Wheel Loader (Unit #18)			235,000				235,000	10	39,343
Replace Club Cadet Lawn Tractor			3,500				3,500	5	304
Replace Club Cadet Lawn Tractor			3,500				3,500	5	304
Miscellaneous capital			50,000				50,000	10	8,371
	<u>\$ 1,478,750</u>	<u>\$ 499,500</u>	<u>\$ 1,231,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,209,250</u>		<u>\$ 950,329</u>

**Municipal Party Guarantee Requirements  
Capital Budget FY2020-21**

Update: 10-Jan-20

Current Year Capital Budget	\$ 1,478,750
Less: Capital Items Deferred to Future Year	-
Net Capital Budget Expenditures in 2020-21	1,478,750
Less: Draw From Operations / Capital Reserve Fund	-
Debt Financing Requirement	\$ 1,478,750

<b>Financed Capital Requirements</b>	<b>Draft Percentages <sup>1</sup> 2019-2020</b>	<b>Party Guarantees</b>
Municipality of Kings	74.72%	\$ 1,104,922
Town of Kentville	9.97%	147,431
Town of Wolfville	8.23%	121,701
Town of Berwick	3.53%	52,200
Town of Middleton	2.52%	37,265
Town of Annapolis Royal	1.03%	15,231
<b>Total Financed Capital Requirements</b>	<b>100.00%</b>	<b>\$ 1,478,750</b>

<sup>1</sup> Draft percentage values are current at the time of budget development and subject to change based on updated population and uniform assessment values.



## CAPITAL PROJECT JUSTIFICATION FORM

### Project Summary (see notes for details)

<b>Project Name</b>	Replace 2009 Ford F250 4x4 Pickup Truck	<b>Project Description</b> F250 3/4 tonne truck used for snow ploughing, clean up and distribution of green carts
<b>New or Carryover Project?</b>	New-2020-2021 Fiscal Year	
<b>Priority Ranking</b>	High	
<b>Location</b>	Kentville Management Centre	
<b>Level of Service Impact</b>	High	
<b>New or Replacement Asset</b>	New	

### Considerations (check all that apply)

<b>Mandated by Law</b>	No	<b>Need for Project</b> .Previously budgeted for the last two years ... was not purchased in 2019 as the budget was insufficient.
<b>Replacing End of Life Asset</b>	No	
<b>Required for Health &amp; Safety</b>	Yes	
<b>Environmental Impact (Prevention or Mitigation)</b>		
<b>Significant Impact if Deferred</b>	Potentially	
<b>Previously Committed</b>	No	
<b>Supports Strategic Initiative</b>	Yes	

ESTIMATED CAPITAL COST	Carry Over Projects			New FY
	Prior Year Budget Total	Actual Cost (to Jan 1/XX)	Budget Remaining	
Engineering/ Consulting				50,000.00
Equipment				
Construction				
Other				
<b>TOTAL</b>				<b>50,000.00</b>
PROPOSED FINANCING				
Operating				
Reserves – Capital				
Reserves - Operating				
Debt				50,000.00
Other				
<b>TOTAL</b>				<b>50,000.00</b>

### Estimated Impact on Operating Budget for Operations and Maintenance

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year
Labour		
Purchased Materials		
Purchased Services		
Other		
<b>Total Operating Costs (Savings)</b>		
Financing Costs (Amortization: 5 yrs)	1,100.00	5,960.00
Depreciation Costs (Useful life: 5 yrs)	5,000.00	10,000.00
<b>Total Cost (Savings)</b>	<b>6,100.00</b>	<b>15,960.00</b>
<b>Revenue</b>		
<b>Net Cost (Savings)</b>	<b>1,100.00</b>	<b>5,960.00</b>

Prepared by: Andrew Wort, January 2020



## CAPITAL PROJECT JUSTIFICATION FORM

### Project Summary (see notes for details)

<b>Project Name</b>	Replace 2012 Ford F250 4x4 Pickup Truck	<b>Project Description</b> F250 3/4 tonne truck used for snow ploughing, clean up and distribution of green carts
<b>New or Carryover Project?</b>	New-2020-2021 Fiscal Year	
<b>Priority Ranking</b>	High	
<b>Location</b>	Kentville Management Centre	
<b>Level of Service Impact</b>	High	
<b>New or Replacement Asset</b>	New	

### Considerations (check all that apply)

<b>Mandated by Law</b>	No	<b>Need for Project</b> .Previously budgeted for the last two years ... was not purchased in 2019 as the budget was insufficient.
<b>Replacing End of Life Asset</b>	No	
<b>Required for Health &amp; Safety</b>	Yes	
<b>Environmental Impact (Prevention or Mitigation)</b>		
<b>Significant Impact if Deferred</b>	Potentially	
<b>Previously Committed</b>	No	
<b>Supports Strategic Initiative</b>	Yes	

ESTIMATED CAPITAL COST	Carry Over Projects			New FY
	Prior Year Budget Total	Actual Cost (to Jan 1/XX)	Budget Remaining	
Engineering/ Consulting				50,000.00
Equipment				
Construction				
Other				
<b>TOTAL</b>				<b>50,000.00</b>
PROPOSED FINANCING				
Operating				
Reserves – Capital				
Reserves - Operating				
Debt				50,000.00
Other				
<b>TOTAL</b>				<b>50,000.00</b>

### Estimated Impact on Operating Budget for Operations and Maintenance

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year
Labour		
Purchased Materials		
Purchased Services		
Other		
<b>Total Operating Costs (Savings)</b>		
Financing Costs (Amortization: 5 yrs)	1,100.00	5,960.00
Depreciation Costs (Useful life: 5 yrs)	5,000.00	10,000.00
<b>Total Cost (Savings)</b>	<b>6,100.00</b>	<b>15,960.00</b>
<b>Revenue</b>		
<b>Net Cost (Savings)</b>	<b>1,100.00</b>	<b>5,960.00</b>

Prepared by: Andrew Wort, January 2020



## CAPITAL PROJECT JUSTIFICATION FORM

### Project Summary (see notes for details)

<b>Project Name</b>	Power Lift Gate for pick-up truck (#25)	<b>Project Description</b>
<b>New or Carryover Project?</b>	New-2020-2021 Fiscal Year	Power lift for back of unit 25.
<b>Priority Ranking</b>	Moderate	
<b>Location</b>	C&E	
<b>Level of Service Impact</b>	Moderate	
<b>New or Replacement Asset</b>	New	

### Considerations (check all that apply)

<b>Mandated by Law</b>	No	<b>Need for Project</b>  The Communications and Enforcement staff uses pick-up trucks for a variety of reasons. The truck is used to distribute and collect green carts, collect illegally dumped waste as well as collect beach sweep contents. A power lift provides safe lifting of heavy items (full carts, bulky waste, heavy materials). A lift reduces the risk of heavy lifting injuries and reduces the need for two staff to perform some duties.
<b>Replacing End of Life Asset</b>	No	
<b>Required for Health &amp; Safety</b>	Yes	
<b>Environmental Impact (Prevention or Mitigation)</b>		
<b>Significant Impact if Deferred</b>	Increased potential for injury	
<b>Previously Committed</b>	No	
<b>Supports Strategic Initiative</b>		

ESTIMATED CAPITAL COST	Carry Over Projects			New FY
	Prior Year Budget Total	Actual Cost (to Jan 1/XX)	Budget Remaining	
Engineering/ Consulting				
Equipment				4,000.00
Construction				
Other				
<b>TOTAL</b>				<b>4,000.00</b>
PROPOSED FINANCING				
Operating				
Reserves – Capital				
Reserves - Operating				
Debt				4,000.00
Other				
<b>TOTAL</b>				<b>4,000.00</b>

### Estimated Impact on Operating Budget for Operations and Maintenance

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year
Labour		
Purchased Materials		
Purchased Services		
Other		
<b>Total Operating Costs (Savings)</b>		
Financing Costs (Amortization: 5 yrs)	88.00	477.00
Depreciation Costs (Useful life: 5 yrs)	400.00	800.00
<b>Total Cost (Savings)</b>	<b>488.00</b>	<b>1,277.00</b>
<b>Revenue</b>		
<b>Net Cost (Savings)</b>	<b>88.00</b>	<b>477.00</b>

Prepared by: Andrew Garrett, January 2020



## CAPITAL PROJECT JUSTIFICATION FORM

### Project Summary (see notes for details)

<b>Project Name</b>	Replace 2008 Freightliner Roll Off Truck Unit 16	<b>Project Description</b>  Replace Freight Liner Roll Off 2008 Unit 16.
<b>New or Carryover Project?</b>	New-2020-2021 Fiscal Year	
<b>Priority Ranking</b>	High	
<b>Location</b>	Kentville Management Centre	
<b>Level of Service Impact</b>	High	
<b>New or Replacement Asset</b>	New	

### Considerations (check all that apply)

<b>Mandated by Law</b>	No	<b>Need for Project</b>  Replace Freight Liner Roll Off 2008 Unit 16 that has the highest maintenance costs of the current roll off's. It currently has 646,603 km on the truck; it is the oldest unit purchased with one of the first DEF units that are considerable additional maintenance.
<b>Replacing End of Life Asset</b>	No	
<b>Required for Health &amp; Safety</b>	Yes	
<b>Environmental Impact (Prevention or Mitigation)</b>		
<b>Significant Impact if Deferred</b>	Potentially	
<b>Previously Committed</b>	No	
<b>Supports Strategic Initiative</b>	Yes	

ESTIMATED CAPITAL COST	Carry Over Projects			New FY
	Prior Year Budget Total	Actual Cost (to Jan 1/XX)	Budget Remaining	
Engineering/ Consulting				225,000.00
Equipment				
Construction				
Other				
<b>TOTAL</b>				<b>225,000.00</b>
PROPOSED FINANCING				
Operating				
Reserves – Capital				
Reserves - Operating				
Debt				225,000.00
Other				
<b>TOTAL</b>				<b>225,000.00</b>

### Estimated Impact on Operating Budget for Operations and Maintenance

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year
Labour		
Purchased Materials		
Purchased Services		
Other		
<b>Total Operating Costs (Savings)</b>		
Financing Costs (Amortization: 10 yrs)	4,950.00	16,040.00
Depreciation Costs (Useful life: 10 yrs)	11,250.00	22,500.00
<b>Total Cost (Savings)</b>	<b>16,200.00</b>	<b>38,540.00</b>
<b>Revenue</b>		
<b>Net Cost (Savings)</b>	<b>4,950.00</b>	<b>16,040.00</b>

Prepared by: Andrew Wort, January 2020



## CAPITAL PROJECT JUSTIFICATION FORM

### Project Summary (see notes for details)

<b>Project Name</b>	Replace 2005 Cat 924 Loader	<b>Project Description</b> Replace 924 Cat Loader Unit 14.
<b>New or Carryover Project?</b>	New-2020-2021 Fiscal Year	
<b>Priority Ranking</b>	High	
<b>Location</b>	Kentville Management Centre	
<b>Level of Service Impact</b>	High	
<b>New or Replacement Asset</b>	New	

### Considerations (check all that apply)

<b>Mandated by Law</b>	No	<b>Need for Project</b> Replace 924 Cat Loader Unit 14 – the loader has 18,850 hours and is in need of new tires a 30,000 dollar expenditure. Typical life expectancy is 10,000 to 12,000 hours. A new unit likely smaller unit with grapple buck to assist in the material sorting process would likely be purchased as a replacement.
<b>Replacing End of Life Asset</b>	No	
<b>Required for Health &amp; Safety</b>	Yes	
<b>Environmental Impact (Prevention or Mitigation)</b>		
<b>Significant Impact if Deferred</b>	Potentially	
<b>Previously Committed</b>	No	
<b>Supports Strategic Initiative</b>	Yes	

ESTIMATED CAPITAL COST	Carry Over Projects			New FY
	Prior Year Budget Total	Actual Cost (to Jan 1/XX)	Budget Remaining	
Engineering/ Consulting				235,000.00
Equipment				
Construction				
Other				
<b>TOTAL</b>				<b>235,000.00</b>
PROPOSED FINANCING				
Operating				
Reserves – Capital				
Reserves - Operating				
Debt				235,000.00
Other				
<b>TOTAL</b>				<b>235,000.00</b>

### Estimated Impact on Operating Budget for Operations and Maintenance

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year
Labour		
Purchased Materials		
Purchased Services		
Other		
<b>Total Operating Costs (Savings)</b>		
Financing Costs (Amortization: 10 yrs)	5,170.00	16,753.00
Depreciation Costs (Useful life: 10 yrs)	11,750.00	23,500.00
<b>Total Cost (Savings)</b>	<b>16,920.00</b>	<b>40,253.00</b>
<b>Revenue</b>		
<b>Net Cost (Savings)</b>	<b>5,170.00</b>	<b>16,753.00</b>

Prepared by: Andrew Wort, January 2020



## CAPITAL PROJECT JUSTIFICATION FORM

### Project Summary (see notes for details)

<b>Project Name</b>	Forklift – HHW and Electronics Center	<b>Project Description</b>
<b>New or Carryover Project?</b>	New-2020-2021 Fiscal Year	Forklift for HHW and Stewardship Programs
<b>Priority Ranking</b>	High	
<b>Location</b>	EMC	
<b>Level of Service Impact</b>	Moderate	
<b>New or Replacement Asset</b>	New	

### Considerations (check all that apply)

<b>Mandated by Law</b>	No	<b>Need for Project</b> HHW volumes and stewardship programs such as paint and electronics have increased the flow of palletized products in the HHW processing area. Staff currently stack and load (manually) with a pallet jack approximately two to three tractor trailer loads of materials a week. This is time consuming and labor intensive with an increased risk of injury. The site also pays Scotia 300 to 350\$ per month for forklift services to move Styrofoam to their site for processing. The purchase of forklift would eliminate these charges.
<b>Replacing End of Life Asset</b>	No	
<b>Required for Health &amp; Safety</b>	No	
<b>Environmental Impact (Prevention or Mitigation)</b>		
<b>Significant Impact if Deferred</b>		
<b>Previously Committed</b>	No	
<b>Supports Strategic Initiative</b>	Yes	

ESTIMATED CAPITAL COST	Carry Over Projects			New FY
	Prior Year Budget Total	Actual Cost (to Jan 1/XX)	Budget Remaining	
Engineering/ Consulting				
Equipment				42,000.00
Construction				
Other				
<b>TOTAL</b>				<b>42,000.00</b>
PROPOSED FINANCING				
Operating				
Reserves – Capital				
Reserves - Operating				
Debt				42,000.00
Other				
<b>TOTAL</b>				<b>42,000.00</b>

### Estimated Impact on Operating Budget for Operations and Maintenance

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year
Labour	(250.00)	(250.00)
Purchased Materials	50.00	50.00
Purchased Services	(350.00)	(350.00)
Other		
<b>Total Operating Costs (Savings)</b>	<b>(550.00)</b>	<b>(550.00)</b>
Financing Costs (Amortization: 10 yrs)	924.00	2,994.00
Depreciation Costs (Useful life: 10 yrs)	2,100.00	4,200.00
<b>Total Cost (Savings)</b>	<b>2,474.00</b>	<b>6,644.00</b>
<b>Revenue</b>		
<b>Net Cost (Savings)</b>	<b>374.00</b>	<b>2,444.00</b>

Prepared by: Andrew Garrett, January 2020





## CAPITAL PROJECT JUSTIFICATION FORM

### Project Summary (see notes for details)

<b>Project Name</b>	Utility Trailer	<b>Project Description</b> Utility Trailer for Reuse Centre
<b>New or Carryover Project?</b>	New-2020-2021 Fiscal Year	
<b>Priority Ranking</b>	Moderate	
<b>Location</b>	C&E	
<b>Level of Service Impact</b>	Moderate	
<b>New or Replacement Asset</b>	New	

### Considerations (check all that apply)

<b>Mandated by Law</b>	No	<b>Need for Project</b> The Reuse Centre collects and sells reusable materials from the transfer stations and sells them to customers each Saturday. One of the larger saleable items is lumber. The collection and transporting of lumber is a cumbersome practice and is limited based on the current equipment. A utility trailer allows for easier transporting of lumber down to the reuse centre and will also allow for easier access to customers buying the materials. A utility trailer would increase the efficiency of the reuse centre, increase sales, and reduce waste for the organization.
<b>Replacing End of Life Asset</b>	No	
<b>Required for Health &amp; Safety</b>	No	
<b>Environmental Impact (Prevention or Mitigation)</b>		
<b>Significant Impact if Deferred</b>		
<b>Previously Committed</b>	No	
<b>Supports Strategic Initiative</b>	Yes	

ESTIMATED CAPITAL COST	Carry Over Projects			New FY
	Prior Year Budget Total	Actual Cost (to Jan 1/XX)	Budget Remaining	
Engineering/ Consulting				
Equipment				15,000.00
Construction				
Other				
<b>TOTAL</b>				<b>15,000.00</b>
PROPOSED FINANCING				
Operating				
Reserves – Capital				
Reserves - Operating				
Debt				15,000.00
Other				
<b>TOTAL</b>				<b>15,000.00</b>

### Estimated Impact on Operating Budget for Operations and Maintenance

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year
Labour		
Purchased Materials		
Purchased Services		
Other		
<b>Total Operating Costs (Savings)</b>		
Financing Costs (Amortization: 10 yrs)	330	1,070
Depreciation Costs (Useful life: 10 yrs)	750	1,500
<b>Total Cost (Savings)</b>	<b>1,080</b>	<b>2,570</b>
<b>Revenue</b>		
<b>Net Cost (Savings)</b>	<b>330</b>	<b>1,070</b>

Prepared by: Andrew Garrett, January 2020



## CAPITAL PROJECT JUSTIFICATION FORM

### Project Summary (see notes for details)

<b>Project Name</b>	WMC Tipping Floor Repairs	<b>Project Description</b> Repairs to the concrete tipping floor (resurfacing)
<b>New or Carryover Project?</b>	New-2020-2021 Fiscal Year	
<b>Priority Ranking</b>	High	
<b>Location</b>	Lawrencetown Transfer Station	
<b>Level of Service Impact</b>	Moderate	
<b>New or Replacement Asset</b>	New	

### Considerations (check all that apply)

<b>Mandated by Law</b>	No	<b>Need for Project</b> The tipping floor at the Western Management Centre has worn down over time. There is exposed rebar which is a hazard for the heavy equipment and staff working on the tipping floor. It catches on the loader bucket and is a tripping hazard for staff and customers. The continual wear on the floor leads to an uneven surface raising the potential for tipping accidents and vehicle roll-overs.
<b>Replacing End of Life Asset</b>	Yes	
<b>Required for Health &amp; Safety</b>	Yes	
<b>Environmental Impact (Prevention or Mitigation)</b>		
<b>Significant Impact if Deferred</b>	Yes	
<b>Previously Committed</b>	No	
<b>Supports Strategic Initiative</b>		

ESTIMATED CAPITAL COST	Carry Over Projects			New FY
	Prior Year Budget Total	Actual Cost (to Jan 1/XX)	Budget Remaining	
Engineering/ Consulting				
Equipment				189,750.00
Construction				
Other				
<b>TOTAL</b>				<b>189,750.00</b>
PROPOSED FINANCING				
Operating				
Reserves – Capital				
Reserves - Operating				
Debt				189,750.00
Other				
<b>TOTAL</b>				<b>189,750.00</b>

### Estimated Impact on Operating Budget for Operations and Maintenance

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year
Labour		
Purchased Materials		
Purchased Services		
Other		
<b>Total Operating Costs (Savings)</b>		
Financing Costs (Amortization: 25 yrs)	4,175	8,151
Depreciation Costs (Useful life: 25 yrs)	3,795	7,590
<b>Total Cost (Savings)</b>	<b>7,970</b>	<b>15,741</b>
Revenue		
<b>Net Cost (Savings)</b>	<b>4,175</b>	<b>8,151</b>

Prepared by: Andrew Garrett, January 2020



## CAPITAL PROJECT JUSTIFICATION FORM

### Project Summary (see notes for details)

<b>Project Name</b>	EMC Tipping Floor Repairs	<b>Project Description</b> Repairs to the concrete tipping floor (resurfacing)
<b>New or Carryover Project?</b>	New-2020-2021 Fiscal Year	
<b>Priority Ranking</b>	High	
<b>Location</b>	Kentville Transfer Station	
<b>Level of Service Impact</b>	Moderate	
<b>New or Replacement Asset</b>	New	

### Considerations (check all that apply)

<b>Mandated by Law</b>	No	<b>Need for Project</b> The tipping floor at the Eastern Management Centre has worn down over time. There is exposed rebar which is a hazard for the heavy equipment and staff working on the tipping floor. It catches on the loader bucket and is a tripping hazard for staff and customers. The continual wear on the floor leads to an uneven surface raising the potential for tipping accidents and vehicle roll-overs.
<b>Replacing End of Life Asset</b>	Yes	
<b>Required for Health &amp; Safety</b>	Yes	
<b>Environmental Impact (Prevention or Mitigation)</b>		
<b>Significant Impact if Deferred</b>	Yes	
<b>Previously Committed</b>	No	
<b>Supports Strategic Initiative</b>		

ESTIMATED CAPITAL COST	Carry Over Projects			New FY
	Prior Year Budget Total	Actual Cost (to Jan 1/XX)	Budget Remaining	
Engineering/ Consulting				
Equipment				204,000.00
Construction				
Other				
<b>TOTAL</b>				<b>204,000.00</b>
PROPOSED FINANCING				
Operating				
Reserves – Capital				
Reserves - Operating				
Debt				204,000.00
Other				
<b>TOTAL</b>				<b>204,000.00</b>

### Estimated Impact on Operating Budget for Operations and Maintenance

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year
Labour		
Purchased Materials		
Purchased Services		
Other		
<b>Total Operating Costs (Savings)</b>		
Financing Costs (Amortization: 25 yrs)	4,488.00	8,764.00
Depreciation Costs (Useful life: 25 yrs)	4,080.00	8,160.00
<b>Total Cost (Savings)</b>	<b>8,568.00</b>	<b>16,924.00</b>
<b>Revenue</b>		
<b>Net Cost (Savings)</b>	<b>4,488.00</b>	<b>8,764.00</b>

Prepared by: Andrew Garrett, January 2020



## CAPITAL PROJECT JUSTIFICATION FORM

### Project Summary (see notes for details)

<b>Project Name</b>	Incoming Scale House Window EMC	<b>Project Description</b> Replace manual window with Automatic opening window.
<b>New or Carryover Project?</b>	New-2020-2021 Fiscal Year	
<b>Priority Ranking</b>	High	
<b>Location</b>	Kentville Management Centre	
<b>Level of Service Impact</b>	High	
<b>New or Replacement Asset</b>	New	

### Considerations (check all that apply)

<b>Mandated by Law</b>	No	<b>Need for Project</b>  Repetitive strain injury is common with persons who manually open and close drive up windows. Automated windows eliminate this possibility. Also it provides a level of security if the operator is assaulted or challenged, they can step away from the window and the window closes automatically. Automatic windows also reduce heating and cooling requirements.
<b>Replacing End of Life Asset</b>	No	
<b>Required for Health &amp; Safety</b>	Yes	
<b>Environmental Impact (Prevention or Mitigation)</b>		
<b>Significant Impact if Deferred</b>	Potentially	
<b>Previously Committed</b>	No	
<b>Supports Strategic Initiative</b>	Yes	

ESTIMATED CAPITAL COST	Carry Over Projects			New FY
	Prior Year Budget Total	Actual Cost (to Jan 1/XX)	Budget Remaining	
Engineering/ Consulting				
Equipment				18,000.00
Construction				
Other				
<b>TOTAL</b>				<b>18,000.00</b>
PROPOSED FINANCING				
Operating				
Reserves – Capital				
Reserves - Operating				
Debt				18,000.00
Other				
<b>TOTAL</b>				<b>18,000.00</b>

### Estimated Impact on Operating Budget for Operations and Maintenance

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year
Labour		
Purchased Materials		
Purchased Services		
Other		
<b>Total Operating Costs (Savings)</b>		
Financing Costs (Amortization: 25 yrs)	396.00	773.00
Depreciation Costs (Useful life: 25 yrs)	360.00	720.00
<b>Total Cost (Savings)</b>	<b>756.00</b>	<b>1,493.00</b>
<b>Revenue</b>		
<b>Net Cost (Savings)</b>	<b>396.00</b>	<b>773.00</b>

Prepared by: Andrew Garrett, January 2020



## CAPITAL PROJECT JUSTIFICATION FORM

### Project Summary (see notes for details)

<b>Project Name</b>	Land for Future Expansion	<b>Project Description</b>
<b>New or Carryover Project?</b>	New-2020-2021 Fiscal Year	Purchase Adjustment Land for Future Expansion
<b>Priority Ranking</b>	High	
<b>Location</b>	Kentville Management Centre	
<b>Level of Service Impact</b>	High	
<b>New or Replacement Asset</b>	New	

### Considerations (check all that apply)

<b>Mandated by Law</b>	No	<b>Need for Project</b>
<b>Replacing End of Life Asset</b>	No	The Kentville Management Centre has limited remaining area for expansion. The transfer station is currently at capacity and facing considerable space constraints due to increased management of solid waste programs and construction & demolition debris recycling. Additionally, the current layout of the facility is leading to congestion between heavy equipment, commercial customers and residential customers. Surrounding properties are being developed around the transfer station. Land just east of the facility is for sale. The transfer station could be landlocked and unable to expand in the near future. Purchasing the land allows for future expansion for the Authority and facilitates long term planning that provides for improved efficiencies and a safer facility for both staff and the public.
<b>Required for Health &amp; Safety</b>	Yes	
<b>Environmental Impact (Prevention or Mitigation)</b>		
<b>Significant Impact if Deferred</b>	Potentially	
<b>Previously Committed</b>	No	
<b>Supports Strategic Initiative</b>	Yes	

ESTIMATED CAPITAL COST	Carry Over Projects			New FY
	Prior Year Budget Total	Actual Cost (to Jan 1/XX)	Budget Remaining	
Engineering/ Consulting				
Equipment				238,000.00
Construction				
Other				
<b>TOTAL</b>				<b>238,000.00</b>
PROPOSED FINANCING				
Operating				
Reserves – Capital				
Reserves - Operating				
Debt				238,000.00
Other				
<b>TOTAL</b>				<b>238,000.00</b>

### Estimated Impact on Operating Budget for Operations and Maintenance

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year
Labour		
Purchased Materials		
Purchased Services		
Other		
<b>Total Operating Costs (Savings)</b>		
Financing Costs (amortization: 25 yrs)	5,237.00	10,224.00
Depreciation Costs	0.00	0.00
<b>Total Cost (Savings)</b>		
<b>Revenue</b>		
<b>Net Cost (Savings)</b>	<b>5,237.00</b>	<b>10,224.00</b>

Prepared by: Andrew Garrett, January 2020



## CAPITAL PROJECT JUSTIFICATION FORM

### Project Summary (see notes for details)

<b>Project Name</b>	Video Surveillance	<b>Project Description</b> Install video surveillance at the transfer stations to provide oversight to the properties for security and safety reasons.
<b>New or Carryover Project?</b>	New-2020-2021 Fiscal Year	
<b>Priority Ranking</b>	High	
<b>Location</b>	EMC / WMC	
<b>Level of Service Impact</b>	Moderate	
<b>New or Replacement Asset</b>	New	

### Considerations (check all that apply)

<b>Mandated by Law</b>	No	<b>Need for Project</b> .Video cameras are important deterrence to vandalism and theft. This year at both the EMC and WMC, there have been incidents of vandalism. Cameras of scales are often used to verify load contents and insure appropriate fees are applied to loads. In the event of an incident, the video footage can assist in the investigation and resulting claims.
<b>Replacing End of Life Asset</b>	No	
<b>Required for Health &amp; Safety</b>	No	
<b>Environmental Impact (Prevention or Mitigation)</b>		
<b>Significant Impact if Deferred</b>		
<b>Previously Committed</b>	No	
<b>Supports Strategic Initiative</b>	Yes	

T

ESTIMATED CAPITAL COST	Carry Over Projects			New FY
	Prior Year Budget Total	Actual Cost (to Jan 1/XX)	Budget Remaining	
Engineering/ Consulting				
Equipment				75,000.00
Construction				
Other				
<b>TOTAL</b>				<b>75,000.00</b>
PROPOSED FINANCING				
Operating				
Reserves – Capital				
Reserves - Operating				
Debt				75,000.00
Other				
<b>TOTAL</b>				<b>75,000.00</b>

### Estimated Impact on Operating Budget for Operations and Maintenance

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year
Labour		
Purchased Materials		
Purchased Services		
Other		
<b>Total Operating Costs (Savings)</b>		
Financing Costs (Amortization: 5 yrs)	1,650.00	8,941.00
Depreciation Costs (Useful life: 5 yrs)	7,500.00	15,000.00
<b>Total Cost (Savings)</b>	<b>9,150.00</b>	<b>23,941.00</b>
<b>Revenue</b>		
<b>Net Cost (Savings)</b>	<b>1,650.00</b>	<b>8,941.00</b>

Prepared by: Andrew Wort, January 2020



## CAPITAL PROJECT JUSTIFICATION FORM

### Project Summary (see notes for details)

<b>Project Name</b>	Scale Software Replacement	<b>Project Description</b> Scale Software Replacement – replace 25 year old software with up to date software that will allow baseline tonnage information in a timely manner to run efficient operations and provide better financial analysis. The potential exists to implement a user pay program for ICI and Apartment complexes.
<b>New or Carryover Project?</b>	New-2020-2021 Fiscal Year	
<b>Priority Ranking</b>	High	
<b>Location</b>	Finance	
<b>Level of Service Impact</b>	Moderate	
<b>New or Replacement Asset</b>	New	

### Considerations (check all that apply)

<b>Mandated by Law</b>	No	<b>Need for Project</b> Existing software is 20 years plus old. At the present, tonnage information is transfer manually to support any form of operational or budget analysis.
<b>Replacing End of Life Asset</b>	No	
<b>Required for Health &amp; Safety</b>	No	
<b>Environmental Impact (Prevention or Mitigation)</b>		
<b>Significant Impact if Deferred</b>		
<b>Previously Committed</b>	No	
<b>Supports Strategic Initiative</b>	Yes	

ESTIMATED CAPITAL COST	Carry Over Projects			New FY
	Prior Year Budget Total	Actual Cost (to Jan 1/XX)	Budget Remaining	
Engineering/ Consulting				
Equipment				50,000.00
Construction				
Other				
<b>TOTAL</b>				<b>50,000.00</b>
PROPOSED FINANCING				
Operating				
Reserves – Capital				
Reserves - Operating				
Debt				50,000.00
Other				
<b>TOTAL</b>				<b>50,000.00</b>

### Estimated Impact on Operating Budget for Operations and Maintenance

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year
Labour		
Purchased Materials		
Purchased Services		
Other		
<b>Total Operating Costs (Savings)</b>		
Financing Costs (Amortization: 5 yrs)	1,100.00	5,960.00
Depreciation Costs (Useful life: 5 yrs)	5,000.00	10,000.00
<b>Total Cost (Savings)</b>	<b>6,100.00</b>	<b>15,960.00</b>
<b>Revenue</b>		
<b>Net Cost (Savings)</b>	<b>1,100.00</b>	<b>5,960.00</b>

Prepared by: Andrew Wort, January 2020



## CAPITAL PROJECT JUSTIFICATION FORM

### Project Summary (see notes for details)

<b>Project Name</b>	Switch – Information Technology	<b>Project Description</b>
<b>New or Carryover Project?</b>	New-2020-2021 Fiscal Year	To replace aging existing switch
<b>Priority Ranking</b>	Critical	
<b>Location</b>	Server Room – Administration Office	
<b>Level of Service Impact</b>	Critical	
<b>New or Replacement Asset</b>	Replacement Asset	

### Considerations (check all that apply)

<b>Mandated by Law</b>		<b>Need for Project</b>
<b>Replacing End of Life Asset</b>	Yes	This is a critical piece of equipment serving as the hub for all data communications
<b>Required for Health &amp; Safety</b>		
<b>Environmental Impact (Prevention or Mitigation)</b>		
<b>Significant Impact if Deferred</b>	Failure of data communication systems	
<b>Previously Committed</b>		
<b>Supports Strategic Initiative</b>		

ESTIMATED CAPITAL COST	Carry Over Projects			New FY
	Prior Year Budget Total	Actual Cost (to Jan 1/XX)	Budget Remaining	
Engineering/ Consulting				
Equipment				8,000.00
Construction				
Other				
<b>TOTAL</b>				<b>8,000.00</b>
PROPOSED FINANCING				
Operating				
Reserves – Capital				
Reserves - Operating				
Debt				8,000.00
Other				
<b>TOTAL</b>				<b>8,000.00</b>

### Estimated Impact on Operating Budget for Operations and Maintenance

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year
Labour		
Purchased Materials		
Purchased Services		
Other		
<b>Total Operating Costs (Savings)</b>		
Financing Costs (Amortization: 5 yrs)	176.00	953.00
Depreciation Costs (Useful life: 5 yrs)	800.00	1,600.00
<b>Total Cost (Savings)</b>	<b>976.00</b>	<b>2,553.00</b>
<b>Revenue</b>		
<b>Net Cost (Savings)</b>	<b>176.00</b>	<b>953.00</b>





## CAPITAL PROJECT JUSTIFICATION FORM

### Project Summary (see notes for details)

<b>Project Name</b>	EMC Sorting and Upgrade – Project Planning	<b>Project Description</b>  The Eastern Management Center (EMC) sorting and upgrade project is the redevelopment of the site to: <ul style="list-style-type: none"> <li>• Minimize the interaction between commercial and smaller residential traffic,</li> <li>• Improve operational efficiency and</li> <li>• Optimize the management of waste resources through directing material to the highest value or least cost management option.</li> </ul>
<b>New or Carryover Project?</b>	New-2020-2021 Fiscal Year	
<b>Priority Ranking</b>	High	
<b>Location</b>	Kentville Management Centre	
<b>Level of Service Impact</b>	High	
<b>New or Replacement Asset</b>	New	

### Considerations (check all that apply)

<b>Mandated by Law</b>	No	<b>Need for Project</b>  .The EMC was constructed in 1998/99, since that time the complexity and scope of the operations has changed significantly. The project intent is to re-develop the EMC to accommodate increased product sorting and facilitate the handling of a more complex waste streams. For example Construction and Demolition waste sorting and storage has become a greater requirement. Stewardship programs such as paint, oil and glycol and electronics have generated an increase in small vehicle traffic that are mixed with larger commercial traffic around the tip floor. The intent is to redevelop the site to minimize interaction and optimize operations. The current year budget is a design phase with the construction occurring over the next two fiscal years.
<b>Replacing End of Life Asset</b>	No	
<b>Required for Health &amp; Safety</b>	Yes	
<b>Environmental Impact (Prevention or Mitigation)</b>		
<b>Significant Impact if Deferred</b>	Potentially	
<b>Previously Committed</b>	No	
<b>Supports Strategic Initiative</b>	Yes	

ESTIMATED CAPITAL COST	Carry Over Projects			New FY
	Prior Year Budget Total	Actual Cost (to Jan 1/XX)	Budget Remaining	
Engineering/ Consulting				75,000.00
Equipment				
Construction				
Other				
<b>TOTAL</b>				<b>75,000.00</b>
PROPOSED FINANCING				
Operating				
Reserves – Capital				
Reserves - Operating				
Debt				75,000.00
Other				
<b>TOTAL</b>				<b>75,000.00</b>

### Estimated Impact on Operating Budget for Operations and Maintenance

	1 <sup>st</sup> Year	2 <sup>nd</sup> Year
Labour		
Purchased Materials		
Purchased Services		
Other		
<b>Total Operating Costs (Savings)</b>		
Financing Costs (Amortization: 25 yrs)	1,650.00	3,222.00
Depreciation Costs (Useful life: 25 yrs)	1,500.00	3,000.00
<b>Total Cost (Savings)</b>	<b>3,150.00</b>	<b>6,222.00</b>
<b>Revenue</b>		
<b>Net Cost (Savings)</b>	<b>1,650.00</b>	<b>3,222.00</b>

Prepared by: Andrew Wort, January 2020



**TO:** Council

**FROM:** Beverly Gentleman, Director of Planning and Development

**DATE:** April 14, 2020

**SUBJECT:** Dedication of a portion of River Street.

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In accordance with Section 308(3) of the *Municipal Government Act* Council must formally accept road allowances. Section 308(3) of the MGA states:

*No road, or allowance for a road, becomes a street until Council formally accepts the road or allowance, or the road or allowance is vested in the municipality according to law.*

Portions of River Street, though open for vehicular and pedestrian traffic, have never officially been accepted by Council in accordance with Section 308(3) of the MGA.

The street meets our municipal standards and specifications as reported in the attached memo from the Town Engineer.

**Recommendation:**

That Council adopt the attached resolution to accept lot TK-1A:

Telephone (902) 679-2521  
Fax (902) 679-2375  
354 Main Street  
Kentville, Nova Scotia  
B4N 1K6



**INTER OFFICE MEMO**

**To:** Bev Gentleman, Director of Planning  
**From:** Dave Bell, Director of Engineering & Public Works  
**Date:** April 8, 2020  
**Subject:** River Street Compliance of Lot TK1-A for Dedication of Street

.....

Hi Bev,

Further to our discussion, this memo confirms that the portion of street constructed on Lot TK1-A, currently used as the western portion of River Street, was built in compliance with the Town of Kentville's specifications and is ready for dedication.

Yours truly,

A handwritten signature in blue ink that reads "D. Bell".

Dave Bell, P. Eng.  
Director of Engineering & Public Works



**RESOLUTION RE: RIVER STREET (PARCEL TK-1A) DEDICATION**

**WHEREAS** Council approved the opening of Parcel TK-1A as an extension of River Street;

**AND WHEREAS** the Town Engineer has reported to Council that the portion of River Street constructed over Parcel TK-1A satisfies the specifications adopted by the Town for the construction of streets and is ready for use;

**BE IT RESOLVED THAT** Council confirms that Parcel TK-1A is opened as a public street in the Town of Kentville, and said street parcel is described as follows:

ALL THAT parcel comprised of the following two parts:

Part 1:

Place Name: TOWN OF KENTVILLE, KINGS COUNTY, NOVA SCOTIA  
Town/Municipality/County: TOWN OF KENTVILLE  
Designation of Parcel on Plan: PARCEL TK-1  
Title of Plan: SUBDIVISION OF LAND OF CP RAIL LOT C.P.-1, LOT C.P.-2 & PAREL T.K.-1 AT TOWN OF KENTVILLE, COUNTY OF KING, PROVINCE OF NOVA SCOTIA, PREPARED BY FRANK LONGSTAFF, N.S.L.S. # 279, DATED APRIL 4, 1996  
Registration County: KINGS COUNTY  
Registration Number of Plan: 82025132  
Registration Date of Plan: MAY 25, 2005

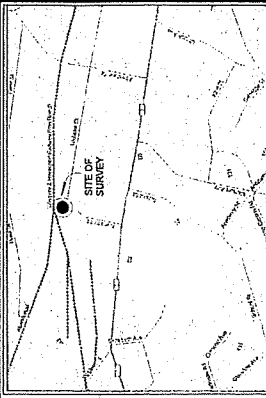
AND

Part 2:

Place Name: KENTVILLE, KINGS COUNTY, NOVA SCOTIA  
Town/Municipality/County: TOWN OF KENTVILLE  
Designation of Parcel on Plan: PARCEL A  
Title of Plan: PLAN OF SURVEY SHOWING PARCEL A SUBDIVISION OF LAND OF KINGS RIVERSIDE COURT RESIDENCIES LIMITED TO BE AN ADDITION TO PARCEL TK-1 LANDS OF TOWN OF KENTVILLE TO FORM PARCEL TK-1A and remainder LOT KRC-1A  
Registration County: KINGS COUNTY  
Registration Number of Plan: 108412819  
Registration Date of Plan: JANUARY 20, 2016

I hereby certify that this Resolution was adopted by Kentville Town Council on April \_\_\_\_, 2020

\_\_\_\_\_  
Kelly Rice, CAO and Town Clerk



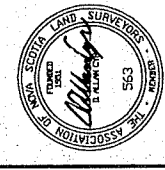
KEY PLAN SCALE: 1"=600'

**LEGEND:**

- S.M. SURVEY MARKER
- I.P. IRON PIPE
- C.P. CALCULATED POINT
- R.P. ROCK POST
- W.P. WOODEN POST
- F.P. FOUND
- W. WITNESS
- C. CURVATURE
- P.C. POINT OF COMPOUND CURVATURE
- P.R.C. POINT OF REVERSE CURVATURE
- R.A. CH. RADIUS ARC CHORD
- T. TANGENT
- D.M. DEED MEASURED PLAIN CALCULATED
- H.W.M. ORDINARY HIGH WATER MARK
- L.L. LANDS DEALT WITH BY THIS SURVEY
- P.T. NO. PARCEL IDENTIFICATION NUMBER

THIS SURVEY WAS CONDUCTED DURING THE PERIOD OF DECEMBER 22, 2010.  
SCALE FACTOR WAS NOT APPLIED TO DISTANCES.  
COMPASS RULE ADJUSTMENT WAS APPLIED TO MEASUREMENTS.  
BEARINGS ARE GRID AND ARE REFERRED TO THE NOVA SCOTIA 3° ADJUSTED TRANSVERSE MERCATOR PROJECTION, ZONE 5, CENTRAL MERIDIAN 64°30' WEST FROM N.S.C.M. 7703 AND N.S.C.M. 8276.

PLAN OF SURVEY SHOWING  
PARCEL A  
SUBDIVISION OF LAND OF  
KINGS RIVERSIDE COURT RESIDENCES LIMITED  
TO BE AN ADDITION TO PARCEL TK-1  
LAND OF  
TOWN OF KENTVILLE  
TO FORM  
PARCEL TK-1A and remainder LOT KRC-1A  
KENTVILLE, KINGS COUNTY, NOVA SCOTIA.



SURVEYORS CERTIFICATE  
I, ALLAN CYR, NOVA SCOTIA LAND SURVEYOR,  
HEREBY CERTIFY THAT THE SURVEY REPRESENTED  
HEREON WAS CONDUCTED BY ME OR UNDER MY SUPERVISION  
AND THAT THE SURVEY AND PLAN WERE MADE IN  
ACCORDANCE WITH THE NOVA SCOTIA LAND SURVEYORS  
ACT AND THE REGULATIONS MADE THEREUNDER.

DATED THIS 29th DAY OF JANUARY, 2011.  
*Allan Cyr*  
N.S.L.S.

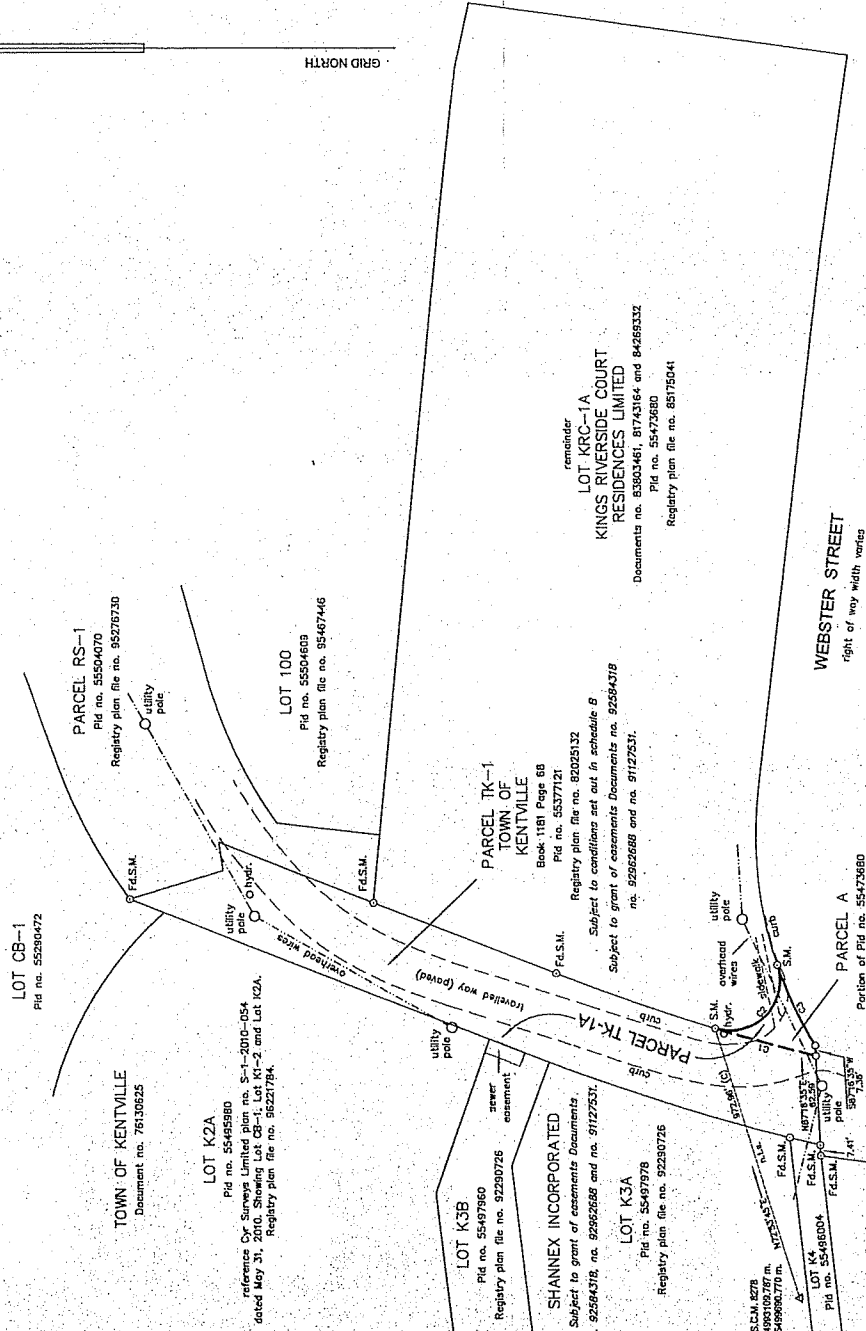


**CYR SURVEYS LIMITED**  
P.O. BOX 804, KENTVILLE, NOVA SCOTIA, CANADA B3N 4R8

DATE OF PLAN: JANUARY 25, 2011. PLAN NUMBER: S-27010-156



GRID NORTH



remainder  
LOT KRC-1A  
KINGS RIVERSIDE COURT  
RESIDENCES LIMITED  
Documents no. 83903461, 81743164 and 84269332  
Registry plan file no. 85175041

KINGS COUNTY LAND REGISTRATION OFFICE  
Noting that this plan was registered in accordance with the Land Registration Act, I, Penny Goodwin, Registrar  
108-11-0819  
JAN 26 2016  
LRY RODD  
9:57  
1/4

NUM	ARC	RADIUS	BEARING	CHORD
1	72.56	151.17	N15°31'19"E	72.56
2	65.91	253.97	S83°30'29"W	65.91