



TOWN OF KENTVILLE COUNCIL COVID-19 PROTOCOL AGENDA July 13, 2020 AGENDA

4:00 p.m.

1. CALL MEETING TO ORDER AND ROLL CALL

2. APPROVAL OF THE AGENDA

3. APPROVAL OF THE MINUTES

- (a) Council Meeting Minutes, June 29, 2020
- (b) Special Emergency Council Meeting Minutes July 8, 2020

4. DEPARTMENT REPORTS AND RECOMMENDATIONS

(a) Finance

- (1) Director's Report
- (2) Temporary Borrowing Resolution – Sanitary Sewer Capital
- (3) Temporary Borrowing Resolution – Town Capital

(b) Planning and Development

- (1) Director's Report
- (2) Community Economic Development Coordinator's Report

(c) Parks and Recreation

- (1) Director's Report

(d) Police

- (1) Chief's Report

(e) Engineering and Public Works

- (1) Director's Report

(f) Administration

- (1) Communications Report
- (2) Chief Administrative Officer's Report

5. BUSINESS ARISING FROM THE MINUTES/OLD BUSINESS

- (a) Noise Bylaw – Councillor Red-Line

6. CORRESPONDENCE

- (a) Kings Point to Point Audit

2020-07-10 11:29 AM1



(b) Kings Transit Financial Statements

7. NEW BUSINESS

- (a) Intellivote – Electronic Voting**

8. PUBLIC COMMENTS

9. IN-CAMERA

- (a) Lease Agreement**
- (b) Lease Agreement**
- (c) Property Related Legal**
- (d) Property Related Legal**

10. ADJOURNMENT

TOWN OF KENTVILLE COUNCIL MEETING COVID-19 PROTOCOL Meeting Minutes: June 29, 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 Lynn Pulsifer.

Staff in attendance included Chief Administrative Officer Kelly Rice, Solicitor Geoff Muttart, Director Beverly Gentleman, Director Dave Bell, Director Debra Crowell, Police Chief Julia Cecchetto, IT Manager Jason Bethune and Recording Secretary Jennifer West.

Guests for this meeting: Rick Dunlop, Crystal Fuller and Peter Gillis.

REGRETS

None.

DECLARATIONS OF CONFLICT OF INTEREST

Councillor John Andrew declares a conflict of interest with item 4.c. on the agenda.

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 June 29, 2020 be approved with two additions

- Addition – 4.f PACE Resolution
- Addition – In Camera – 9.b Land

MOTION CARRIED

3. APPROVAL OF THE MINUTES

(a) Minutes of Budget meeting on May 29, 2020

It was moved that the minutes of Budget meeting on May 29, 2020 be approved as distributed.

MOTION CARRIED

(b) Minutes of Council meeting on June 8, 2020

It was moved that the minutes of Council meeting on June 8, 2020 be approved as distributed.

MOTION CARRIED

(c) Minutes of Public Hearing on June 17, 2020

It was moved that the minutes of the Public Hearing on June 17, 2020 be approved as distributed.

MOTION CARRIED

4. UNFINISHED BUSINESS

(a) Second Reading – Stoneridge Properties Rezoning Application (R2 to R3)

Mayor Snow gave a review of the rezoning process, and the recent Public Hearing associated with the application.

RECOMMENDATION TO COUNCIL

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

That Council approve Second Reading on the Stoneridge request for Rezoning for PID55290241 from 1- and 2-unit dwellings (R2) to medium density residential (R3) zone.

MOTION CARRIED

Councillors who voted in favour of this motion:

Andrew, Maxwell, Savage and Snow

Councillors who voted against this motion:

Bolland, Gerrard, and Pulsifer

(b) Land Use Bylaw Amendments – Municipal Election Signs

Mayor Snow gave a review of the proposed changes to the Land Use Bylaw to reduce the number of plastic candidate election signs.

• **Points of Discussion**

- Concerns about Solicitor advice against this motion, added cost, added waste and election culture in Kentville. Suggestion for candidates to self-regulate.
- Discussion about the will of sitting Council to self regulate the use of candidate signs.
- Yarmouth had a public hearing and approved a change to candidate sign usage.

RECOMMENDATION TO COUNCIL

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

That Council approve First Reading of the amendment of the Land Use Bylaw for municipal election signs.

"BE IT RESOLVED that the Land Use Bylaw for the Town of Kentville be amended as follows":

- (1) Part 1 Definitions, is hereby **amended** by adding the following immediately after the definition "Cabaret" "**Candidate**" means a person who has been officially nominated as a candidate for the office of Councillor or Mayor in the Town of Kentville pursuant to section 48 of the Municipal Elections Act, RSN 1989, c.300, as amended;
- (2) Part 1 Definitions, is hereby **amended** by adding the following immediately after the definition of "Direction Sign" "**Election Candidate Sign**" means a sign or poster containing a message that promotes or opposes the election of a candidate, including one that takes a position on an issue with which a candidate is associated, and which is authorized by the candidate or their official agent;
- (3) Part 4 General Provisions, section 4.3.3 Signs Which Do Not Require a Development Permit, subsection h) is hereby **amended** by adding the words "**be posted earlier than 30 days prior to an election and such signs shall not remain in place for more than 7 days following the election for which the sign was erected**" after the word not;
- (4) Part 4 General Provisions, section 4.3.3 Signs Which Do Not Require a Development Permit, subsection h) is hereby **amended** by deleting the number "**14**" and replace it with "**7**"
- (5) Part 4 General Provisions, section 4.3.3 Signs Which Do Not Require a Development Permit, subsection h) is hereby **amended** by adding immediately after the word erected the words
 - i. **No more than six election candidate signs shall be erected or displayed by or on behalf of a candidate within the Town of Kentville**

MOTION CARRIED

Councillors who voted in favour of this motion:
Councillors who voted in favour of this motion:

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

(c) Land Use Bylaw Amendments – Volunteer Community Learning Association

Mayor Snow gave a review of the proposed changes to the Land Use Bylaw relating to changes in activity by a community association.

4:16 p.m. Councillor Andrew turns off his camera due to a conflict of interest.

• **Points of Discussion**

- Will the allowance for schools be site specific or will this change apply to all R2 zones? The changes have conditions which limit the allowance to that single property.

RECOMMENDATION TO COUNCIL

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

That Council approve First Reading of the Volunteer Community Learning Association request for an amendment to the Land Use Bylaw for the land at 118 Oakdene Avenue.

"BE IT RESOLVED that the Land Use Bylaw for the Town of Kentville be amended as follows:"

(1) Immediately following the definition of Public Park, Part 1 Definitions, is hereby amended by adding the words **"Public and Private Schools" A publicly or privately funded educational institution designed to provide learning spaces and learning environments for the teaching of students**

(2) Immediately following clause e) 5.3.2 Part 5, Residential Zones, Permitted Uses with Conditions, is hereby **amended** by adding the words **"f) Public and Private Schools subject to 5.1.13"**; and

(3) Immediately following subsection 5.1.12 l) Part 5, Residential Zones, is hereby **amended** by adding the words

"5.1.13 Special Requirements for Public and Private schools

In addition to all other requirements under this Bylaw, the following provisions shall apply to Public and Private Schools:

a) All exterior lighting within the Property shall not be directed upon streets or neighbouring properties and shall be full cut-off fixtures approved by the International Dark Sky Association;

b) The property owner shall at all times maintain the Property in a neat and presentable condition including the structures, driveways, landscaping and parking areas;

c) One (1) wall sign with a maximum area of 15% of the facade; and one (1) ground sign maximum 16 square feet and 10 feet in height;

d) The property does not front on a local road, as defined by the Transportation Map, Map #2 of the Municipal Planning Strategy;

e) No dormitories shall be permitted;

f) All setbacks shall meet the minimum requirements of the Institutional (I) Zone;

g) All school property's must be within 1000 feet of public transit" after the word neighbourhood.

MOTION CARRIED

Councillors who voted in favour of this motion:

Bolland, Gerrard, Maxwell, Pulsifer, Savage and Snow

RECOMMENDATION TO COUNCIL

It was moved by Deputy Mayor Craig Gerrard and seconded by Councillor Cathy Maxwell

That Council hold a public hearing on Wednesday July 22, 2020 at 4:00 p.m. with regards to the land Use Bylaw for Volunteer Community Learning Association at 118 Oakdene, and Land Use Bylaw for election signs.

MOTION CARRIED

Councillors who voted in favour of this motion:

Bolland, Gerrard, Maxwell, Pulsifer, Savage and Snow

Councillor Andrew turns on his camera.

(d) Noise Bylaw Review

Mayor Snow gave a review of the proposed changes to the existing Peace and Good Order Bylaw and the proposed Noise Bylaw. Council is asked to provide feedback and red line edits back to the Chair for the July 15, 2020 meeting.

- **Points of Discussion**

- What are the benefits and challenges of enforcement of this Noise Bylaw? The draft did not include decibel readings because they are difficult to measure and enforce.
- Looking for direction from Council around measurement and enforcement, asking for input from Council on this first draft.
- After market equipment installed on vehicles are difficult to enforce.
- Some issues such as house parties can be addressed through the police service using the Criminal Code under nuisance.

Councillor Maxwell leaves the meeting due to technical difficulties.

(e) Downtown Space Allocation Report

Mayor Snow and CAO Rice gave a review of the Downtown Space Allocation project associated with the Centre Square Activation Project.

Councillor Maxwell returns to the meeting.

- **Points of Discussion**

- Will KBC be the lead on this project? Will patio fees be waived this year? Yes.
- Could some businesses create a bump out? Yes they will need to receive approval from the Planning Director (also related to the Vending Bylaw).
- Businesses were concerned about the reduction of 56 parking spaces, however they could accept a loss of 10-15 parking spaces.
- Has the issue between Wade Tibbo and Mayor Snow been resolved? All the correspondence on this matter was considered in this report.
- Discussion about the source (staff or KBC) of the survey and the source of the loss of 56 parking spaces.
- Is it Council's wish for staff to work with KBC to develop this plan? Can staff move ahead with these plans? Yes.

4:35p.m. Police Chief Cecchetto joins the meeting

(f) Property Assessed Community Energy (PACE)

Mayor Snow gave a review of the PACE program application.

- **Points of Discussion**

- Councillors expressed that they have not had time to review this report.

RECOMMENDATION TO COUNCIL

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

That Council defer a decision on the Federation of Canadian Municipalities application for the Atlantic Property Assessed Community Energy program funding to the July 15, 2020 Council Meeting.

MOTION CARRIED

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

6. COUNCILLORS' REPORTS

(a) Councillor's Reports

(1) Councillor John Andrew

Mayor Snow received Councillor Andrew's report on his activities over the past month. Highlights included meetings with Kings Transit, and meetings with Joint Fire Services.

Report available

(2) Councillor Eric Bolland

Mayor Snow received Councillor Bolland's report on his activities over the past month. Highlights included updates on Valley Waste.

Report available

(3) Deputy Mayor Craig Gerrard

Mayor Snow received Deputy Mayor Gerrard's report on his activities over the past month. Highlights included meetings of the Kentville Police Commission.

Report available

(4) Councillor Cathy Maxwell

Mayor Snow received Councillor Maxwell's report on her activities over the past month. Highlights included appreciation to the selection committee for the Student Bursary. Recipients include Katherine Myers and William Watts, for the Nola Folker-Hill award. The three recipients of the student bursary award are Crewe Bailey, Kailey Bennett and Aidan Bradley. Attended the Black Lives Matter march and the launch of the Harvest Moon Trail website on July 3, 2020.

Report available

(5) Councillor Cate Savage

Mayor Snow received Councillor Savage's report on her activities over the past month. Highlights included CAO evaluation, investment advisory committee, public hearing for Stoneridge Properties, and regional sewer committee.

Report available

(6) Councillor Lynn Pulsifer

Mayor Snow received Councillor Pulsifer's report on her activities over the past month. Highlights included CAO evaluation, accessibility advisory committee meeting, mentoring plus, the Stoneridge Properties public hearing, regional library board, Kings Point to Point, and the opening of the Kentville Historical Society heritage building.

Report available

(c) Mayor Sandra Snow

Mayor Snow submitted her report on her activities over the past month. Highlights included the weekly Atlantic PACE meetings, Mayors and CAO meetings, Valley Regional Enterprise Network task force meetings, and many Annual General Meetings.

Report available

RECOMMENDATION TO COUNCIL

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

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, Savage and Snow

7. CORRESPONDENCE

(a) Jaimie Peerless – June 16, 2020

Jaimie Peerless expresses interest in public art on the east wall of the Kentville Recreation Centre in honour of Brian Gibson.

Letter available

- **Points of Discussion**

- Staff will review the opportunities to honour Brian Gibson's legacy and will provide Council with a draft of this project.
- Consider engaging the business community for alternative locations for this project.

(b) Municipality of Barrington – June 16, 2020

Mr. Dwayne Hunt from Fire Service with the Municipality of Barrington shares news that the province will accept the Volunteer Firefighting Level 1 Program as a personal development credit starting in the fall of 2020.

Letter available

8. NEW BUSINESS

(a) Request for Decision – Renaming Cornwallis Street

Councillor Bolland reviewed the report outlining a request to change the name of Cornwallis Street.

Report available

- **Points of Discussion**

- Concerns about a cultural shift around white privilege.
- Concerns about the existence of racism within Kentville.
- Concerns about naming a street after a person or a group and future changes to morals and information. Suggestion that the First Nations community could offer names for the street.
- Need to recognize our oppressive history and the reconciliation process. Suggestion to use the Two-Eyed Seeing approach to this issue. It is not up to settlers to lead the way on this issue.
- Diversity Kings has discussed the Two-Eyed Seeing model and may be able to support this issue.

- The Town has a relationship with local First Nations communities. Suggest that staff create a committee to address this name change.

RECOMMENDATION TO COUNCIL

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

That Council approve the renaming of Cornwallis Street.

MOTION CARRIED

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

(b) COVID – 19 Town Hall Renovations

Director Bell reviewed the report outlining the upcoming renovations to Town Hall which will facilitate a safer and healthier work environment for staff and residents visiting Town Hall. The estimate for this renovation before HST was \$91,600.

Letter available

- **Points of Discussion**

- Is this estimate based on the work required or does it include architecture design and drawings or commission? These are construction costs and not professional fees.
- There will not be new walls, but there will be glass corridors and partitions as security and medical barriers.
- Renovations in Council Chambers will include some adjustments to support medical issues. The renovations will include spacing of the carrels, changing capacity of the room, and potentially tempered glass between some desks. There will be funding available for COVID-19 renovations, the Town will apply for this funding when it is available.
- Security of the main floor, as recommended by the Kentville Police Service in their audit, have been considered.

RECOMMENDATION TO COUNCIL

It was moved by Councillor Cate Savage and seconded by Councillor Craig Gerrard

**That Council approve the tender of security and medical barrier renovations to the finance department and recreation reception area in Town Hall,
And further that Council approve the additional funding of \$110,000 from capital reserves required to the 2020-2021 Capital Budget.**

MOTION CARRIED

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

(c) Town of Kentville Audit Report

Mayor Snow reviewed the mandate and the membership in the Audit Committee and the process of the annual financial audit. Director Crowell reviewed the report outlining the results of the Town's annual financial audit. Mayor Snow commended the Finance Department for their hard work.

Report available

RECOMMENDATION TO COUNCIL

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

That Council accept the audit report and documentation as presented.

MOTION CARRIED

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

RECOMMENDATION TO COUNCIL

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

That Council reappoint the firm Kent and Duffett Chartered Professional Accountants to provide audit services for the year 2020/2021.

MOTION CARRIED

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

RECOMMENDATION TO COUNCIL

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

That Council appoint the following citizen committee voting members to the 2020/2021 Audit Committee:

Ms. Susan MacDougall and Mr. Peter Rainforth.

MOTION CARRIED

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

8. PUBLIC COMMENTS

(a) Jesslyn Munro and Mark Hughes, via email
Concerns around Council approval of the rezoning of Stoneridge Properties.

9. IN CAMERA

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

That Council proceed to a closed session at 6:07 pm to discuss a legal matter.

MOTION CARRIED

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

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

That Council return to open session at 7:10 pm

MOTION CARRIED

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

RECOMMENDATION TO COUNCIL

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

That Council approve the 5-year Kentville Police Service contract with the APA union as discussed in camera.

MOTION CARRIED

Councillors who voted in favour of this motion:

Andrew, Bolland, Maxwell, Pulsifer, Savage and Snow

Councillors who voted against this motion:

Gerrard

RECOMMENDATION TO COUNCIL

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

That Council approve a 90-day extension as discussed in Camera for staff to move forward on.

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 John Andrew and seconded by Councillor Eric Bolland

That the June 8, 2020 meeting of Council be adjourned at 7:18 p.m.

MOTION CARRIED

DRAFT

TOWN OF KENTVILLE EMERGENCY COUNCIL MEETING COVID-19 PROTOCOL Meeting Minutes: July 8, 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 5:05 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 Lynn Pulsifer.

Staff in attendance included Chief Administrative Officer Kelly Rice, IT Manager Jason Bethune and Recording Secretary Jennifer West.

REGRETS

None.

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 July 8, 2020 be approved.

MOTION CARRIED

3. BUSINESS ARISING FROM THE MINUTES/OLD BUSINESS

(a) Atlantic PACE Program (Property Assessed Clean Energy)

Mayor Snow gave a background on the Atlantic PACE program application to the Federation of Canadian Municipalities (FCM), which is due July 14. The information for this issue was distributed with the package for the June 29, 2020 meeting of Council. Funding for this program would be sourced by the FCM but municipalities would carry the debt of payments from residents. The Town has been interested in this program but only if it was not funded from our reserves.

Report available

- **Points of Discussion**

- This program does place a financial burden on the Town. It may decrease the Town's ability to borrow other funds because of this debt.
- This program would have been a great opportunity for collaboration with other municipalities but may place too much financial risk to the Town.
- How does this program compare to the program in Berwick? Berwick started their program with the hopes that the FCM grant would come through, but this did not happen. The AREA program has helped to finance their PACE program.
- Need to have the financial stability of the Town as the first priority.
- The Director of Finance has been aware of this program, and she offered her feedback prior to this meeting. She and the CAO have had concerns about the financing for this program since these discussions began.
- What is the rate that FCM is offering? Around 2.2%. Is there any program offered through PACE that isn't available through Clean, NSPI or local solar companies? PACE would have taken advantage of all available rebates in a single package. Towns would take the role of a bank to finance this program.
- Concerns and disappointment about the change in the proposed financing model.
- Future infrastructure upgrades such as Burke subdivision, or building a potential wellness centre, would be better use of financing risk taking.

RECOMMENDATION TO COUNCIL

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

That Council approve the Property Assessed Clean Energy funding application to the Federation of Canadian Municipalities.

MOTION FAILED

Councillors who voted against this motion: Andrew, Bolland, Gerrard, Maxwell, Pulsifer, Savage and Snow

10. ADJOURNMENT

It was moved by Councillor John Andrew

That the July 8, 2020 meeting of Council be adjourned at 5:25 p.m.

MOTION CARRIED



**FINANCE DEPARTMENT
REPORT TO COUNCIL ADVISORY COMMITTEE
June 30, 2020**

I am pleased to report from the Finance Department of the Town of Kentville for the month ended June 30, 2020.

Finance Department Update

- ✓ Kent & Duffett met with the Audit Committee on June 29, 2020 to present the results of the year ended March 31, 2020. The Town received an unqualified audit opinion.
 - ✓ The audited Consolidated Financial Statements for the year ended March 31, 2020 were ratified at the June 29, 2020 Council meeting.
 - ✓ The audited statements and related annual report will be digitized and placed on the Town's website, after the Auditors' Reports are received and the statements are internally signed by the appropriate parties.
 - ✓ Audit preparation work has begun for the Kentville Volunteer Fire Department.
 - ✓ Various financial reporting to the Province is completed. This includes the Financial Information Return, Statement of Estimates-A (includes PILT Province) and Statement of Estimates-B. The Capital Investment Plan and Annual Expenditure Return have also been filed with the Province. The Federal Payment In Lieu of Tax was tabled with the Federal government.
 - ✓ Finance personnel will begin their summer vacations throughout the months of July and August.
-

Attachments

Schedules A & B (Revenue and Expenditures) are included for the month ended June 30, 2020.

Schedule C (and graph) (Outstanding Taxation) is attached for the month ended June 30, 2020.

Schedule D (Sanitary Sewer Area Service) is **not** included for the quarter ended June 30, 2020. The next report will coincide with the release of the first quarter billing, which occurs in July.

Schedules E and F (Perpetual Investment Fund) are included for the month ended June 30, 2020.

Schedules G (Town of Kentville Capital Investment Plan-2020-2021) are included, as the program has begun.

Schedule H (Account Receivable- Due from the Municipality of the County of Kings) is included for the month ended June 30, 2020.

Analysis

Revenue (see Schedule A)

If revenue were averaged evenly over the year, 25% of the budget would be consumed. To June 30, 2020, overall revenue exceeds the average at 37.1% recorded. Items worth noting are:

Taxes-The interim tax billing was issued for approximately 50% of the prior year's levy. The interim levy due date was extended to June 30, 2020, because of the COVID-19 pandemic. The final tax billing will occur later this summer, with a due date of September 30, 2020.

Payments in Lieu- The claim for PILT for the Federal properties was submitted in early July. The Provincial claim was submitted with the Statement of Estimates (SOE) in June.

Services to Other Governments- This section records the KPS seconded officer along with services to Kings County for snow removal, cultural and recreation. An invoice for 50% of the County's share of the library lease is recorded.

Sales of Services- This section records reallocations to other funds and is updated by journal entry. It also records the sales of services by KPS. Two months are recorded as revenue. This section also accounts for the sale of financial services to KVFD. Three months of sales are recorded. 50% has been billed to KCA for landscaping services.

Other Revenue-Own Sources-This section is reporting fines, rentals, interest and miscellaneous revenue. "Fines, fees, permits" is reporting slightly below the guideline as the collection of animal licenses was postponed to July 1, due to the COVID-19 pandemic. "Rentals" will report below the guideline as arena ice rentals account for the larger portion of this section. Hopefully the arena can open later this year.

Unconditional Transfers- The Province forwarded the first quarter Equalization payment in June, along with the annual Power Corporation grant.

Conditional Transfers- The *Federal Parks & Recreation Association* forwarded \$ 800 for Recreation programming.

Expenditures (see schedule B)

To date, overall expenditures are essentially at the benchmark at 24.7% expended. Some departments have exceeded the 25% guideline due to annual payments and bulk ordering of supplies. Items to note are as follows:

General Administration- slightly exceeds the yardstick as the first quarter mandatory payment has been issued for assessment services. 50% of tax exemptions for charitable organizations (Section 71) is recorded and 100% of the general insurance premium is paid.

Protective Services- Debt charge exceeds the guideline but reflects the debt repayment schedule.

Transportation Services–Common Services reports over the benchmark as wage reallocations to other cost centers occurs by journal entry. **Public Transit** exceeds the benchmark but reflects the invoicing for the service. **Debt charge** exceeds the guideline but reflects the debt repayment schedule.

Environmental Development Services- Planning and zoning exceeds the guideline due to payment of the annual insurance premium.

Recreation- Debt charge exceeds the guideline but reflects the debt repayment schedule.

Financing and transfers- Expenditures- Debt Charge- principal exceeds the benchmark but accurately reflects the debt repayment schedule.

Summary of Outstanding Taxes (see Schedule C)

Interim taxes were due June 30, 2020. 90.6% of the interim levy is collected (last year-95.2%). Total property tax outstanding as at June 30, 2020 is \$463,245 (last year- \$257,901). This equates to 90.0% collected in total (last year- 94.2%).

Perpetual Investment Fund- (see Schedules E and F)

The Investment Advisory Committee (IAC) met on July 8, 2020 to discuss the report for the month ended June 30, 2020. The *Statement of Financial Position (Schedule E)* for year-end shows that investments total \$13.4 million (at cost) with the breakdown as follows:

	COST	MARKET
Cash and short-term	\$1,485,746	\$1,480,411
Fixed income securities	8,009,238	7,854,339
Equities	<u>3,910,575</u>	<u>3,849,160</u>
Total investments	<u>\$13,405,559</u>	<u>\$13,183,910</u>

The *Statement of Reserves (Schedule F)* is also attached. At June 30, 2020, interest paid is \$22,571, dividends paid into the fund total \$47,543; capital losses are \$(437) (last year-\$127,877). At June 30, management fees totaled \$8,391 (last year- \$6,104).

Income budgeted for 2020/2021 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 2021.

Town of Kentville Capital Investment Plan- 2020-2021

Information on the 2020/2021 Town of Kentville capital program is updated. The program is at its beginning with \$ 111,662 recorded at June 30. The program details will be updated monthly.

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 June 30, 2020.

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

This concludes the monthly report from the Finance Department for June 30, 2020.

Respectfully submitted,



Debra Crowell
Director of Finance
Kentville

Town of Kentville Operating Fund

June 30, 2020

Revenue	Budget Amount \$	Year to Date Amount \$	% consumed
TAXES			
Tax (including Industrial Park)			
Assessable property	8,957,200	4,380,188	48.9%
Resource	43,900	21,428	48.8%
Economic development	113,800	47,939	42.1%
	<u>9,114,900</u>	<u>4,449,556</u>	<u>48.8%</u>
Area rates and frontages			
Area rates	694,800	290,670	41.8%
Special assessments	6,800	-	0.0%
	<u>701,600</u>	<u>290,670</u>	
Based on revenue			
Business property	38,500	38,587	100.2%
TOTAL TAXATION	9,855,000	4,778,813	48.5%
PAYMENTS IN LIEU OF TAXES			
Federal and agencies	396,300	-	0.0%
Provincial and agencies	182,600	-	0.0%
	<u>578,900</u>	<u>-</u>	<u>0.0%</u>
SERVICES TO OTHER GOVERNMENTS			
Provincial government	118,000	-	0.0%
Local government	110,400	20,554	18.6%
	<u>228,400</u>	<u>20,554</u>	<u>9.0%</u>
SALES OF SERVICES			
Agencies	<u>1,108,100</u>	<u>118,268</u>	<u>10.7%</u>
OTHER REVENUE-OWN SOURCES			
Fines, fees, permits	37,800	8,490	22.5%
Rentals	361,800	18,054	5.0%
Interest	95,000	2,215	2.3%
Return on investments	630,000	-	0.0%
Other	44,100	9,363	21.2%
	<u>1,168,700</u>	<u>38,121</u>	<u>3.3%</u>
UNCONDITIONAL TRANSFERS	224,200	50,353	22.5%
CONDITIONAL TRANSFERS	125,800	800	0.6%
FINANCING AND TRANSFERS			
From reserves	191,500	-	0.0%
	<u>191,500</u>	<u>-</u>	<u>0.0%</u>
TOTAL REVENUE 2020/2021	13,480,600	5,006,909	37.1%

June 30, 2020

Town of Kentville Operating Fund

Expenditures	Budget Amount \$	Year to Date Amount \$	% consumed
GENERAL ADMINISTRATION			
Legislative	287,500	53,158	18.5%
General administration	1,362,800	345,474	25.4%
	<u>1,650,300</u>	<u>398,632</u>	<u>24.2%</u>
PROTECTIVE SERVICES			
Police- core program	2,383,900	569,044	23.9%
Police-sales of service	148,200	29,858	20.1%
Law enforcement	224,600	11,672	5.2%
Fire fighting	890,300	48,875	5.5%
Protective service- debt charge	15,300	9,612	62.8%
Emergency measures and other	161,300	7,947	4.9%
	<u>3,823,600</u>	<u>677,007</u>	<u>17.7%</u>
TRANSPORTATION SERVICES			
Common services	965,700	290,580	30.1%
Road transportation	789,300	44,022	5.6%
Public transit	225,500	73,665	32.7%
Transportation- debt charge	66,300	33,966	51.2%
Other	96,800	0	0.0%
	<u>2,143,600</u>	<u>442,234</u>	<u>20.6%</u>
ENVIRONMENTAL HEALTH SERVICES			
Solid waste collection and recycling	659,800	147,057	22.3%
PUBLIC HEALTH			
Public health and housing	96,500	6,500	6.7%
ENVIRONMENTAL DEVELOPMENT			
Planning and zoning	244,500	64,030	26.2%
Other community development	399,000	57,763	14.5%
	<u>643,500</u>	<u>121,794</u>	<u>18.9%</u>
RECREATION AND CULTURAL			
Recreation-Administration	506,400	127,347	25.1%
-Programmes (net)	83,800	17,235	20.6%
-Facilities	609,200	114,551	18.8%
-Debt charge	37,000	14,957	40.4%
Cultural	133,700	34,185	25.6%
	<u>1,370,100</u>	<u>308,274</u>	<u>22.5%</u>
EDUCATION	<u>1,536,000</u>	<u>389,064</u>	<u>25.3%</u>
FINANCING AND TRANSFERS			
Debt charge- principal	928,300	845,850	91.1%
Transfers to allowances and reserves	628,900	0	0.0%
	<u>1,557,200</u>	<u>845,850</u>	<u>54.3%</u>
TOTAL EXPENDITURE 2020/2021	13,480,600	3,336,412	24.7%

Town of Kentville Operating Fund

June 30, 2020

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, 2020	(212,804)	92,212	236	(120,356)
Billed 2020	4,740,226	0	0	4,740,226
20/21 net adjustments	0	0	0	-
Total collectible	4,527,422	92,212	236	4,619,870
Total collected	4,103,847	52,778		4,156,625
Outstanding	423,575	39,434	236	463,245
Percentage collected 20/21	90.6%	57.2%	0.0%	90.0%
Percentage collected 19/20	95.2%	54.4%	67.7%	94.2%

Town of Kentville Perpetual Reserve Fund

Month ended June 30, 2020

Statement of Financial Position	2020 Actual \$	2019 Actual \$
FINANCIAL ASSETS		
Cash (at cost)		
Cash and equivalents (net) - (at market- \$1,480,411)	1,485,746	845,977
Receivables		
Accrued		
Accrued interest and dividends		
Due from own funds and agencies		
General operating fund	1,459	1,450
Investments (at cost)		
Long Term		
Fixed income securities (at market- \$7,854,339)	8,009,238	8,520,388
Equities (at market- \$3,849,160)	3,910,575	4,015,899
Total assets	<u>13,407,018</u>	<u>13,383,714</u>
Fund Balance		
Due to Town Operating Reserve		
Reserve	<u>13,407,018</u>	<u>13,383,714</u>
Total fund balance	<u>13,407,018</u>	<u>13,383,714</u>

Town of Kentville Perpetual Reserve Fund

Month ended June 30, 2020

Statement of Reserves	2020 Actual \$	2019 Actual \$
Balance, beginning of year	<u>13,354,167</u>	<u>13,198,833</u>
Add:		
Interest	22,571	21,658
Dividends	47,543	41,450
Accrued interest and dividends		
Capital gains		
Equities	(437)	148,472
Fixed income securities		<u>(20,595)</u>
	<u>69,677</u>	<u>190,985</u>
	<u>13,423,844</u>	<u>13,389,818</u>
Less:		
Management fees (net)	8,391	6,104
Return of capital	8,435	
Due to Town of Kentville operating fund		
Transfer to Town of Kentville operating fund		
	<u>16,826</u>	<u>6,104</u>
Balance, end of year	<u>13,407,018</u>	<u>13,383,714</u>

Town of Kentville Capital Fund

	Budget Amount \$	Year to Date Amount \$	% consumed
PROJECTS			
Gas Tax Infrastructure	470,600	0	0.0%
General Administration	153,800	0	0.0%
Protection	143,200	0	0.0%
Transportation	768,900	94,982	12.4%
Planning	0	0	0.0%
Development	80,800	2,955	3.7%
Recreation	517,800	13,725	2.7%
Cultural	0	0	0.0%
	2,135,100	111,662	5.2%
FUNDING			
OUTSIDE SOURCES			
Other governments			
Federal			0.0%
Province of Nova Scotia	60,000	0	0.0%
	60,000	0	0.0%
Capital Contributions			
Betterments			
Contributions	30,000	0	0.0%
Sale of surplus equipment	11,000	0	0.0%
	41,000	0	0.0%
INTERNAL SOURCES			
Cash			
Capital fund cash		0	0.0%
Reserves			
Restricted			
Gas Tax Funds	470,600	0	0.0%
Own Sources			
Equipment Capital	73,000	73,000	100.0%
Town Capital			
General allocation	569,600	26,414	4.6%
Recreation	23,000	0	0.0%
	1,136,200	99,414	8.7%
Operations			
Park fees	5,300		0.0%
Capital from revenue- KPS	46,000	0	0.0%
	51,300	0	0.0%
BORROWING	846,600	12,248	1.4%
	2,135,100	111,662	5.2%

Town of Kentville Capital Fund

GENERAL LEDGER	GAS TAX INFRASTRUCTURE		
#	Description	Budget	Actual
	Transportation		
	Sidewalks		
05-35-71-300	Main Street (East End)	85,000	0
05-35-71-340	Prospect Avenue sidewalk	35,000	0
05-35-71-250	Park Street West sidewalk/storm sewer Phase 2	120,000	0
	Streets		
05-35-71-200	Gladys Porter Drive-\$55,200 Blair Avenue-\$45,300 Condon Ave-\$130,100	230,600	0
	PROJECTS	470,600	0
	FUNDING		
	Reserve- Gas Tax Interest	3,000	
	Reserve- Gas Tax 19-20	99,200	
	Reserve- Gas Tax Current 2020-2021	368,400	
	Reserve - Town capital		
	Borrowing		
	TOTAL	470,600	0

Town of Kentville Capital Fund

SCHEDULE G-2

March 31, 2021

GENERAL LEDGER	GENERAL ADMINISTRATION		
#	Description	Budget	Actual
	IT INITIATIVE ANNUAL		
05-35-72-200	IT projects 3 licenses-\$20,000 Council Chambers sound system- \$60,000	80,000	0
	TOWN HALL		
	Interior upgrades		
05-35-72-260	Council chambers upgrades	10,700	0
05-35-72-300	Design work (COVID-19)	20,000	0
05-35-72-250	Heat pump	17,500	0
	Exterior upgrades		
05-35-72-100	Brickwork	20,000	0
05-35-72-150	Back ramp- accessibility	5,600	0
	PROJECTS	153,800	0
	FUNDING		
	CASH		
	Capital Reserve- Town General allocation	57,500	
	Borrowing	96,300	
	TOTAL	153,800	0

Town of Kentville Capital Fund

March 31, 2021

GENERAL LEDGER	PROTECTIVE SERVICES			
#	Description	Budget		Actual
	Police services			
	Police vehicles			
05-35-75-650	Marked car	50,000		0
	Equipment			
05-35-75-700	Body armour	24,500		0
	Building			
05-35-75-600	New Roof	40,700		0
	Information technology			
05-35-75-800	Video upgrades	28,000		0
	PROJECTS	143,200		0
	FUNDING			
	Cash			
	Capital from revenue	46,000		
	Proceeds on sale	4,000		
	Capital contribution			
	Reserves	52,500		
	Borrowing	40,700		
	TOTAL	143,200		0

Town of Kentville Capital Fund

March 31, 2021

GENERAL LEDGER		TRANSPORTATION SERVICES	
#	Description	Budget	Actual
	Yearly Projects		
05-35-71-100	Equipment	80,000	81,224
05-35-71-450	Public Works building	30,000	8,063
	Downtown improvements		
05-35-71-350	Ornamental lights		
	Flood mitigation		
05-35-71-400	River Street dyke	15,000	0
05-35-71-440	Flood mitigation study	60,000	5,694
	Streets		
05-35-71-480	New bridge approaches	97,500	0
	Parking lots		
05-35-71-470	Arena & 6 light standards	165,400	0
	Sidewalks		
05-35-71-490	Main Street- \$16,700 Park Street- \$17,500	34,200	0
	Storm sewer		
05-35-71-500	Aberdeen/Cornwallis to bridge-\$156,400 Palmer subdivision-\$130,400	286,800	0
	PROJECTS	768,900	94,982
	FUNDING		
	Cash		
	Equipment capital reserve	73,000	73,000
	Proceeds on sale	7,000	
	Capital reserve- general allocation	272,900	21,982
	Borrowing	416,000	
	TOTAL	768,900	94,982

Town of Kentville Capital Fund

GENERAL LEDGER	PLANNING SERVICES		
#	Description	Budget	Actual
05-35-75-260	IT initiatives		0
	PROJECTS	0	0
	FUNDING		
	Capital Reserve- Town General		
	TOTAL	0	0

Town of Kentville Capital Fund

GENERAL LEDGER	DEVELOPMENT SERVICES		
#	Description	Budget	Actual
05-35-75-500	Downtown betterments Seasonal lighting-\$7,500	7,500	0
	Signage		
05-35-75-400	Rebranding signage (Gateway)	30,000	2,955
05-35-75-250	Kentville Business Park signage	20,000	0
	Beautification		
05-35-75-300	Centre Square (Phase 1)	23,300	0
	PROJECTS	80,800	2,955
	FUNDING		
	CASH		
	Capital Reserve- Town General	80,800	2,955
	Capital contribution- DMA (Public Garden)		
	Borrowing		
	TOTAL	80,800	2,955

Town of Kentville Capital Fund

March 31, 2021

GENERAL LEDGER	RECREATION SERVICES		
#	Description	Budget	Actual
	Soccer		
05-35-74-300	Soccer nets	8,000	0
05-35-72-350	Green Spaces	249,800	12,248
	Oakdene trail-\$15,000		0
	Webster Street AT trail-\$177,300		0
	Belcher Street AT -\$12,500		0
	Miner's Landing trail-\$20,000		0
	Gorge trail-\$10,000		0
	Clock garden-\$15,000		0
	Recreation Centre		
05-35-72-400	Flooring/bathroom	32,000	0
	Parks/Playgrounds		
05-35-72-500	Various playgrounds- Sherry Avenue	10,000	0
05-35-72-550	Oakdene Park- Gazebo	16,000	0
05-35-72-600	Memorial Park- Playground	10,000	0
05-35-74-200	Memorial Park- Fencing	15,000	0
05-35-72-650	Memorial Park- Mosquito ball field	6,500	730
05-35-73-250	Memorial Park- Shed and washroom siding	26,000	0
05-35-73-100	KCA playground accessible feature	50,000	0
05-35-73-150	Dog park- east end	50,000	0
05-35-74-700	Equipment	9,500	747
05-35-73-300	Study- Accessibility	35,000	0
	PROJECTS	517,800	13,725
	FUNDING		
	CASH		
	TOK- Park Fees (Miner's Landing)	5,300	
	Capital reserve- General allocation	105,900	1,477
	Capital reserve- Recreation	23,000	
	Capital contribution- Province	60,000	
	Capital contribution- others	30,000	
	Borrowing	293,600	12,248
	TOTAL	517,800	13,725

Town of Kentville Capital Fund

March 31, 2021

GENERAL LEDGER	CULTURAL SERVICES		
#	Description	Budget	Actual
05-35-74-750	Library		
			0
	PROJECTS	0	0
	FUNDING		
	Capital reserve- Town General		
	Borrowing		
	TOTAL	-	0

Town of Kentville

Accounts Receivable- Due from the Municipality of the County of Kings
June 30, 2020

	Sanitary Sewer		Recreation		Other	Town Capital		Kentville Water Utility		TOTAL	
	Outstanding Billing	Interest	Outstanding Billing	Interest		Capital Billing	Hydrant Charge	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	3,946		2,106 *		16,905	1,386		309,905	1,386
2017/18	247,360		68,267				188,968			504,595	0
Paid- July 9, 2018							(175,571)			(175,571)	
2018/2019	171,500 (status quo)		38,000 (budget \$38,000)				188,568			398,468	
Paid- August 13, 2019	(79,080)		(58,422) (lev 17/18)				(234,134)			(371,636)	
Adjustment- sewer	7,530		51,455 (paid before billing)				188,364			7,530	
2019/2020 billing	178,770 (status quo)		18,119 & 19,20				36,670			418,589	
Paid- Nov 22, 2019			(102,911)				(188,364)			(102,911)	
19/20 Revised billing (Feb/20)							36,670			36,670	
Paid- February 4, 2020							(36,670)			(36,670)	
Paid March 23, 2020											
2020/2021 billing	864,092	41,787	8,713	1,819	2,106	54,112	214,660	11,909		1,143,683	55,515
Written out of ledger due to age (but still collectible)	(258,122)	(41,787)								(258,122)	(41,787)
	605,970	0	8,713	1,819	2,106	54,112	214,660	11,909		885,561	13,728
			10,532		*Envelope #179911		226,569				899,289

Accounts Receivable- Due to the Municipality of the County of Kings
June 30, 2020

	Town Operating Fund		Sewer Connections		TOTAL DUE COUNTY
	Regional Sewer Current Billing 4 quarters	Building & Fire Inspection Disposal site Current Billing	Current Billing	Disposal site	
2017/2018			27,218		27,218
2018/2019	705,000	81,916	34,349		819,265
2019/2020	727,000 4 quarters	82,250 4 quarters	35,401		844,651
PAID September 2019		(120,786)			(120,786)
PAID November 2019		(21,690)			(21,690)
PAID January 2020		(703,000)			(703,000)
PAID February 2020		(727,000)			(727,000)
PAID June 2020					
2020/2021	189,275	0			189,275
	189,275	0	96,967		286,242

NET TOTAL **613,047**
Including sewer write offs
OR
NET TOTAL **912,956**
excluding sewer write offs

Memo

To: Kelly Rice, CAO
 From: Debra Crowell, Director of Finance
 Date: July 3, 2020
 Re: **Temporary Borrowing Resolution-Sanitary Sewer Area Service Capital 20/21**

BACKGROUND

The attached temporary borrowing resolution (from Department of Municipal Affairs) relates to the Sanitary Sewer Area Service’s 2020/2021 capital program. This resolution requires Council’s authorization before I forward it to the Minister of Department of Municipal Affairs for ministerial consent.

Once all approvals are in place, funds can be drawn down, as required, to finance (on a temporary basis) the 2020/2021 capital acquisitions for the Sanitary Sewer Area Service.

RECOMMENDATION

I recommend to Council Advisory Committee that it authorizes the temporary borrowing resolution noted below and then forwards this resolution to the next meeting of Town Council for ratification. Following this event, the document will be sent to the Minister of the Department of Municipal Affairs for Provincial authorization.

ISSUE	PURPOSE	AMOUNT
TBR 20/21	Sanitary Sewer	\$ 215,000

**MUNICIPALITY OF THE
TOWN OF KENTVILLE
TEMPORARY BORROWING RESOLUTION**

Amount: \$ 215,000

Purpose: Sanitary Sewer
Capital Budget Projects

WHEREAS Section 66 of the Municipal Government Act provides that the Municipality of the Town of Kentville, subject to the approval of the Minister of Municipal Affairs and Housing, may borrow to expend funds for a capital purpose as authorized by statute;

WHEREAS the Municipality of the Town of Kentville has adopted a capital budget for this fiscal year as required by Section 65 of the Municipal Government Act and are so authorized to expend funds for capital purposes as identified in their capital budget; and

WHEREAS the specific amounts and descriptions of the projects are contained in Schedule "A" (attached);

BE IT THEREFORE RESOLVED

THAT under the authority of Section 66 of the Municipal Government Act, the Municipality of the Town of Kentville borrow a sum or sums not exceeding Two Hundred and Fifteen Thousand Dollars (\$ 215,000) for the purpose set out above, subject to the approval of the Minister of Municipal Affairs and Housing;

THAT the sum be borrowed by the issue and sale of debentures of the Municipality of the Town of Kentville to such an amount as the Council deems necessary;

THAT the issue of debentures be postponed pursuant to Section 92 of the Municipal Government Act and that a sum or sums not exceeding Two Hundred and Fifteen Thousand Dollars (\$ 215,000) in total be borrowed from time to time from any chartered bank or trust company doing business in Nova Scotia;

THAT the sum be borrowed for a period not exceeding Twelve (12) Months from the date of the approval of the Minister of Municipal Affairs and Housing of this resolution;

THAT the interest payable on the borrowing be paid at a rate to be agreed upon; and

THAT the amount borrowed be repaid from the proceeds of the debentures when sold.

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution read and duly passed at a meeting of the Council of the Municipality of the Town of Kentville held on the 13 day of July, 2020.

GIVEN under the hands of the Clerk and under the seal of the Municipality of the Town of Kentville this 14 day of July, 2020.

Clerk

**MUNICIPALITY OF THE
TOWN OF KENTVILLE
TEMPORARY BORROWING RESOLUTION**

Amount: \$ 215,000

Purpose: Sanitary Sewer
Capital Budget Projects

SCHEDULE "A"

		\$	\$
Heading: Sewer Rewals			
Item	Colonial and Pleasant	215,000	
Item			
Item			
Item			
Item			
Heading Sub Total:			215,000
Heading:			
Item			
Item			
Item			
Item			
Item			
Heading Sub Total:			
Heading:			
Item			
Item			
Item			
Item			
Item			
Heading Sub Total:			
Heading:			
Item			
Item			
Item			
Item			
Item			
Heading Sub Total:			
		TOTAL REQUEST CONTAINED WITHIN THIS RESOLUTION	
		215,000	

Memo

To: Kelly Rice, CAO
 From: Debra Crowell, Director of Finance
 Date: July 3, 2020
 Re: **Temporary Borrowing Resolution-Town of Kentville Capital 20/21**

BACKGROUND

The attached temporary borrowing resolution (from Department of Municipal Affairs) relate to the Town’s 2020/2021 capital program. This resolution requires Council’s authorization before I forward it to the Minister of Department of Municipal Affairs for ministerial consent.

Once all approvals are in place, funds can be drawn down, as required, to finance (on a temporary basis) the 2020/2021 capital acquisitions for the Town of Kentville.

RECOMMENDATION

I recommend to Council Advisory Committee that it authorizes the temporary borrowing resolution noted below and then forwards this resolution to the next meeting of Town Council for ratification. Following this event, the document will be sent to the Minister of the Department of Municipal Affairs for Provincial authorization.

ISSUE	PURPOSE	AMOUNT
TBR 20/21-Town	Various purposes	\$ 846,600

**MUNICIPALITY OF THE
TOWN OF KENTVILLE
TEMPORARY BORROWING RESOLUTION**

Amount: \$ 846,600

Purpose: Capital Budget Projects

WHEREAS Section 66 of the Municipal Government Act provides that the Municipality of the Town of Kentville, subject to the approval of the Minister of Municipal Affairs and Housing, may borrow to expend funds for a capital purpose as authorized by statute;

WHEREAS the Municipality of the Town of Kentville has adopted a capital budget for this fiscal year as required by Section 65 of the Municipal Government Act and are so authorized to expend funds for capital purposes as identified in their capital budget; and

WHEREAS the specific amounts and descriptions of the projects are contained in Schedule "A" (attached);

BE IT THEREFORE RESOLVED

THAT under the authority of Section 66 of the Municipal Government Act, the Municipality of the Town of Kentville borrow a sum or sums not exceeding Eight Hundred Forty-Six Thousand Six Hundred Dollars (\$ 846,600) for the purpose set out above, subject to the approval of the Minister of Municipal Affairs and Housing;

THAT the sum be borrowed by the issue and sale of debentures of the Municipality of the Town of Kentville to such an amount as the Council deems necessary;

THAT the issue of debentures be postponed pursuant to Section 92 of the Municipal Government Act and that a sum or sums not exceeding Eight Hundred Forty-Six Thousand Six Hundred Dollars (\$ 846,600) in total be borrowed from time to time from any chartered bank or trust company doing business in Nova Scotia;

THAT the sum be borrowed for a period not exceeding Twelve (12) Months from the date of the approval of the Minister of Municipal Affairs and Housing of this resolution;

THAT the interest payable on the borrowing be paid at a rate to be agreed upon; and

THAT the amount borrowed be repaid from the proceeds of the debentures when sold.

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution read and duly passed at a meeting of the Council of the Municipality of the Town of Kentville held on the 13 day of July, 2020.

GIVEN under the hands of the Clerk and under the seal of the Municipality of the Town of Kentville this 14 day of July, 2020.

Clerk

**MUNICIPALITY OF THE
TOWN OF KENTVILLE
TEMPORARY BORROWING RESOLUTION**

Amount: \$ 846,600

Purpose: Capital Budget Projects

SCHEDULE "A"

		\$	\$
Heading: General Administration			
Item	Council chambers sound system	60,000	
Item	Town Hall exterior renovations	36,300	
Item			
Item			
Item			
Heading Sub Total:			96,300
Heading: Protection			
Item	Police building roof	40,700	
Item			
Item			
Item			
Item			
Heading Sub Total:			40,700
Heading: Transportation			
Item	Streets- Cornwallis	60,000	
Item	Parking lots- Arena	165,400	
Item	Sidewalks	34,200	
Item	Storm Sewer	156,400	
Item			
Heading Sub Total:			416,000
Heading: Recreation			
Item	Green spaces- Trails- various locations	179,500	
Item	Parks & playgrounds- various locations	82,100	
Item	Recreation centre- bathrooms & flooring	32,000	
Item			
Item			
Heading Sub Total:			293,600
TOTAL REQUEST CONTAINED WITHIN THIS RESOLUTION			846,600



Programs and Operations		Highlights
Projects	<ul style="list-style-type: none"> • 11 Development Permits Issued. • 2 subdivision application 	<ul style="list-style-type: none"> • building Valuation of \$533,800 for a year total of \$13,286,305.
	<ul style="list-style-type: none"> • Former KCA Lands. Enqore are finalizing discussions with their excavation contractor and will be scheduling ground breaking this month • Chrysalis House is progressing well. • Green Parsons has their occupancy permit for the 1st building. Residents have started to move in. • An additional geotechnical report has been recommended for the River Street property adjacent to Shannex. The purchase and sale agreement for the property has been extended 3 months to accommodate time to complete the study. • Our first virtual public hearing was held Wednesday June 17, 2020 for the Stoneridge rezoning application. The meeting went exceedingly well and everyone who wanted to participate had an opportunity to do so. Council further gave second reading to the rezoning on June 29, 2020. A Notice of Councils Decision has advertised per the MGA. • Two Land Use Bylaw amendment applications were received. Reports were prepared for Councils consideration. On June 29 Council gave first reading for the 2 application to amend the Land Use Bylaw: 	

	<p>1. Valley Community Learning Association's (VCLA), proposal to amend the Towns planning documents to allow them, a private learning facility, to move into 118 Oakdene Ave. Staff has been working with VCLA on their amendment application.</p> <p>2. Town of Kentville amendment to the Land Use Bylaw to limit the number of Municipal Election signs a candidate can post to a maximum of 6.</p> <p>A public hearing is scheduled for July 22, 2002 at 4:00 PM</p> <ul style="list-style-type: none"> • Healy Events has requested an amendment to the Special Events Bylaw to increase the number of Special events permitted on their property at 429 Prospect from 15 to 20 annually. A survey to gauge public input will be sent out to residents within 500 feet of the subject property, per Section 4.7 the Special Events Bylaw this summer. • Various mapping and GIS support continues. 	
Public Engagement	<ul style="list-style-type: none"> • Emails – ongoing • Drop Ins – ongoing 	
Other	<ul style="list-style-type: none"> • NA 	
Meetings and Events	<ul style="list-style-type: none"> • Senior Admin meetings • Stoneridge Developments • Zoom meeting -Council meeting • Virtual Public Hearing 	

Activity Report

Planning & Development

June 2020



<i>PERMITS</i>	<i>PERMITS ISSUED JUNE 2020</i>		<i>PERMITS ISSUED JUNE 2019</i>	
	<i>MONTH TOTAL</i>	<i>YEAR TOTAL</i>	<i>MONTH TOTAL</i>	<i>YEAR TOTAL</i>
Number of Permits	11	37	20	75
Total Building Value (\$)	533,800	13,286,305	423,172.75	17,102,259
Permit Revenue (\$)	725.04	13,703.43	1,035.36	7,927.89

Permit #: 3760	Permit Date: 06/18/2020
Value of Construction: \$1,000.00	Fee: \$0.00
New Accessory Structure – 4' high ranch style fencing	

Permit #: 3755	Permit Date: 06/22/2020
Value of Construction: \$700.00	Fee: \$0.00
New Accessory Structure – Constructing an 18' x 3.5' (63 sf) storage building	

Permit #: 3762	Permit Date: 06/25/2020
Value of Construction: \$100,000.00	Fee: \$174.00
Industrial Addition – Constructing a 20' x 50' (1,000 sf) addition for business expansion	

Permit #: 3763	Permit Date: 06/29/2020
Value of Construction: \$1,000.00	Fee: \$22.20
Renovations – Repairing a wall on the north side of the building	

Total Value of Construction:	\$533,800.00	Total Permit Fees:	\$725.04
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Town of Kentville
Community & Economic Development



Report to CAC – July 13th, 2020

Submitted July 9, 2020

<p>Programs and Operations</p>	<ul style="list-style-type: none"> • The KBC Special Projects committee released the latest promo video last week and it has been widely shared. This video shows the re-opening of downtown. • The next special projects video is being produced in partnership with the Kentville Historical Society and will highlight the Heritage Centre along with other historical amenities that people can explore and see in Kentville. • The Mentoring Pus Program quarterly report has been submitted separately.
<p>Projects & Beautification</p>	<ul style="list-style-type: none"> ○ The Centre Square Activation Project has begun with the installation of 10 picnic tables (including two accessible tables), 2 benches, and 6 planters. The tables were generously donated by Maritime Express Cider, and the other supplies have been “borrowed” from other areas of town for the time being. Hopefully some grant money from the Province will be approved and we can get working on banners, lights, and more planters. There are other items on the Wishlist including bike racks, bike fix station, and a water station both for bottles and pets. ○ The Graduation ceremony and Prom Cruise on June 26th was a wonderful event that went very smoothly thanks to the dedicated parent volunteers and the collaboration by multiple departments including recreation, Kentville police, Kentville fire, and Planning. ○ Streetscaping and beautification grant applications were submitted on June 30th. Kentville submitted 2 applications; one to support the beautification pieces that go with the Centre Square Activation Project (banners, planters, lighting) and one to support landscaping and beautification around the 4 new gateway signs being installed this year.
<p>Tourism /events</p>	<ul style="list-style-type: none"> ○ The Town is currently exploring a tourism initiative that would involve procurement of an FM station that would



	<p>broadcast across the town of Kentville for visitors to tune into while here. For example, a sign on the highway might say “95.8 for Kentville Tourism Info!” and folks could tune their dial to find out what’s happening in Kentville. The initiative is being explored by multiple municipalities and more information including required budget is forthcoming. We are hopeful this initiative can be cost effective as well as a great alternative promotional tool for this tourism season. We are especially excited about the potential of this tool for use during the Pumpkin People Festival.</p> <ul style="list-style-type: none"> • Staff have created an operational plan for the VIC so that if/when we feel comfortable to open visitor counselling services this season, we can begin modified operations right away. The plan includes options for phone only service, online counselling, or in person counselling with additional provisions in place to maintain compliance with COVID-19 protocols. Challenges that have been presented for all visitor service operators include access to tourism literature and distribution of that literature to clients. • The Town is currently exploring a tourism initiative that would involve procurement of an FM station that would broadcast across the town for visitors to tune into while here. For example a sign on the highway might say “95.8 for Kentville Tourism Info!” and folks could tune their dial to find out what’s happening in Kentville. The initiative is being explored by multiple municipalities and more information including required budget is forthcoming. We are hopeful this initiative can be cost effective as well as a great alternative promotional tool for this tourism season. We are especially excited about the potential of this tool for use during the Pumpkin People Festival.
<p>Other</p>	<ul style="list-style-type: none"> • The KBC Board and its various sub committees continue to work on initiatives and programs that will support businesses through this time and throughout the recovery phase.

Respectfully Submitted,
Lindsay Young,
Community & Economic Development Coordinator




















Presented on July 13th, 2020
Presented by Rachel Bedingfield
Director of Parks and Recreation

<p>Facility Related</p>	<p>Facility re-opening:</p> <ul style="list-style-type: none"> 💡 All facilities, other than arena and recreation center are open with restriction. This includes playgrounds, which is the latest facility restriction to be lifted by the province of Nova Scotia. Facility statuses are posted at the various locations, as well as on our website and have been advertised on social media. 💡 We are continuing to work with community sport clubs to support their facility needs as they begin to make plans for returning to field play. 💡 We are in the beginning stages of creating a re-opening plan for the Kentville Arena and Recreation Centre. <p>Parks and trails:</p> <ul style="list-style-type: none"> 💡 Ongoing mowing, clipping, and mulching is taking place throughout our parks and trails. 💡 Trail repair, and maintenance at Miners Marsh. 💡 We have hired 6 summer park staff that are supporting this work.
<p>Programs and Operations</p>	<p>Summer Offerings</p> <ul style="list-style-type: none"> 💡 We have hired and trained our summer programming staff. There are 8 staff in total that will be representing out Town this summer, and offer programs for our community to participate in. Specifically, we have targeted initiatives for children, youth seniors and families. 💡 Our July camps are full, and thanks to offering half day camps we are able to practice physical distancing safely, and still offer 128 spots to children in our community so that they are able to experience camp this summer (32 spots per week). 💡 August camp will be opening for Kentville residents on Monday July 20th, and will be opening for all other areas on Wednesday July 22nd.

	<ul style="list-style-type: none"> ♀ We had to expand our Forest Play program to a second session because of the demand. Forest Play is a program for ages 4-5 (16 spots). Both sessions are full. ♀ We have received a few spike fund donations to offset the cost of our summer programs. We continue to accept donations for those who cannot afford camp or adults that cannot afford other recreation programming opportunities. ♀ We are pulling together and constantly updating our summer offerings. ATTACHED is the most recent version of what you can do in Kentville this summer. ♀ Kentville Play Kits have come to an end. In total our department created over 400 kits for community members who were struggling during the pandemic. ♀ Equipment Loan Program continues. On average each week we deliver between 4-6 deliveries a week. A plan for both disinfection of borrowed items, as well as rules for drop off and pick ups has been created for staff to follow, ensuring that we meet all public health regulation. ♀ All summer fun and activities can be found at www.kentville.ca/Summer2020
<p>Capital Projects</p>	<ul style="list-style-type: none"> ♀ Memorial Park playground is nearing completion. ♀ The Gazebo at Oakdene is under construction ♀ Work at the Gorge has begun, specifically the lower section that was destroyed during Dorian. ♀ The Mosquito ball field has been repaired. ♀ The Memorial park washroom and canteen building is currently having its siding replaced. ♀ The accessible playground piece is on rout and is scheduled to be installed at the KCA playground.
<p>Public Engagement/Community Events</p>	<p>Work with Community Partners</p> <ul style="list-style-type: none"> ♀ We continue to work with community organizations to help support their needs. ♀ Skatepark Engagement: On June 19th, Recreation staff, members of the Kentville Police, and community skatepark users met to discuss way to move forward with safety and community support at the Kentville skatepark. The meeting was met positively by all parties, and specific deliverables were outlined.

<p>Meetings and Events</p>	<ul style="list-style-type: none">  RNS Communications Working Group  Senior Advisory Meetings  Department Meetings  Skatepark Engagement Session  Public Health  UNB research submission preparation meeting  Camp Training preparation  Dog Park  Kentville Accessibility  Summer program planning  Active Transportation consultation
<p>Council Related</p>	<p>Council Priorities:</p> <ul style="list-style-type: none">  <i>Accessibility Committee:</i> The Accessibility Committee met on May 28th. Gerry Post was our guest speaker. Work to create the RFP for planning support is in the beginning stages.  <i>Regional Recreation Agreement:</i> There is no update.  <i>Active Transportation Plan:</i> Next steps for plan implementation were brought forward to council in the capital and operating budgets. Both budgets have been ratified.  <i>Kentville - Environmental Champions:</i> In partnership with Wolfville a project to collect baseline greenhouse gas emissions in Kings County is moving forward. This report will allow us to apply for funding to support the creation of a climate action plan. <p>We are in the beginning stage of collecting data for our tree inventory and creating a public education campaign about the importance of trees to the overall individual and community wellbeing.</p> <p>Advertising for our in memorial tree/bench program is on our website.</p>

Kentville Weekly Programming

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	<p>Forest Play 10am-12pm (Registration Required)</p> <hr/> <p>80's Fitness with Suzi Oakdene Park \$2 Drop in 10:30-11:30am</p> <hr/> <p>Forest Play 1:30-3:30pm (Registration Required)</p> <hr/> <p>Teen Zone 2:00-4:00pm Oakdene Park</p> <hr/> <p>All Ages Skateboarding Lessons 6:30-8:00pm (Starting July 20)</p>	<p>Tumblebugs 10:00-11:00am Oakdene Park</p> <hr/> <p>Family Zone 2:00-4:00pm Oakdene Park</p> <hr/> <p>Yoga in the Park 5:30-6:30pm Oakdene Park</p>	<p>Forest Play 10am-12pm (Registration Required)</p> <hr/> <p>Forest Play 1:30-3:30pm (Registration Required)</p> <hr/> <p>Teen Zone 6:00-8:00pm Memorial Park Field #3</p> <hr/> <p>Oakdene Summer Concert Series 6:30-8:00pm Oakdene Park Stage</p>	<p>Zumba Gold with Suzi 10:30-11:15am Oakdene Park</p> <hr/> <p>Keep your eye out for pop up events and programming such as scavenger hunts, workshops, nature walks and Playborhoods!</p>	<p>Keep your eye out for pop up events and programming such as scavenger hunts, workshops, nature walks and Playborhoods!</p> <div data-bbox="1669 1218 1984 1534" style="background-color: black; color: white; padding: 10px; border-radius: 50%; text-align: center;"> <p><i>More programs to come!</i></p> </div>

Town of Kentville

Office of the Chief of Police

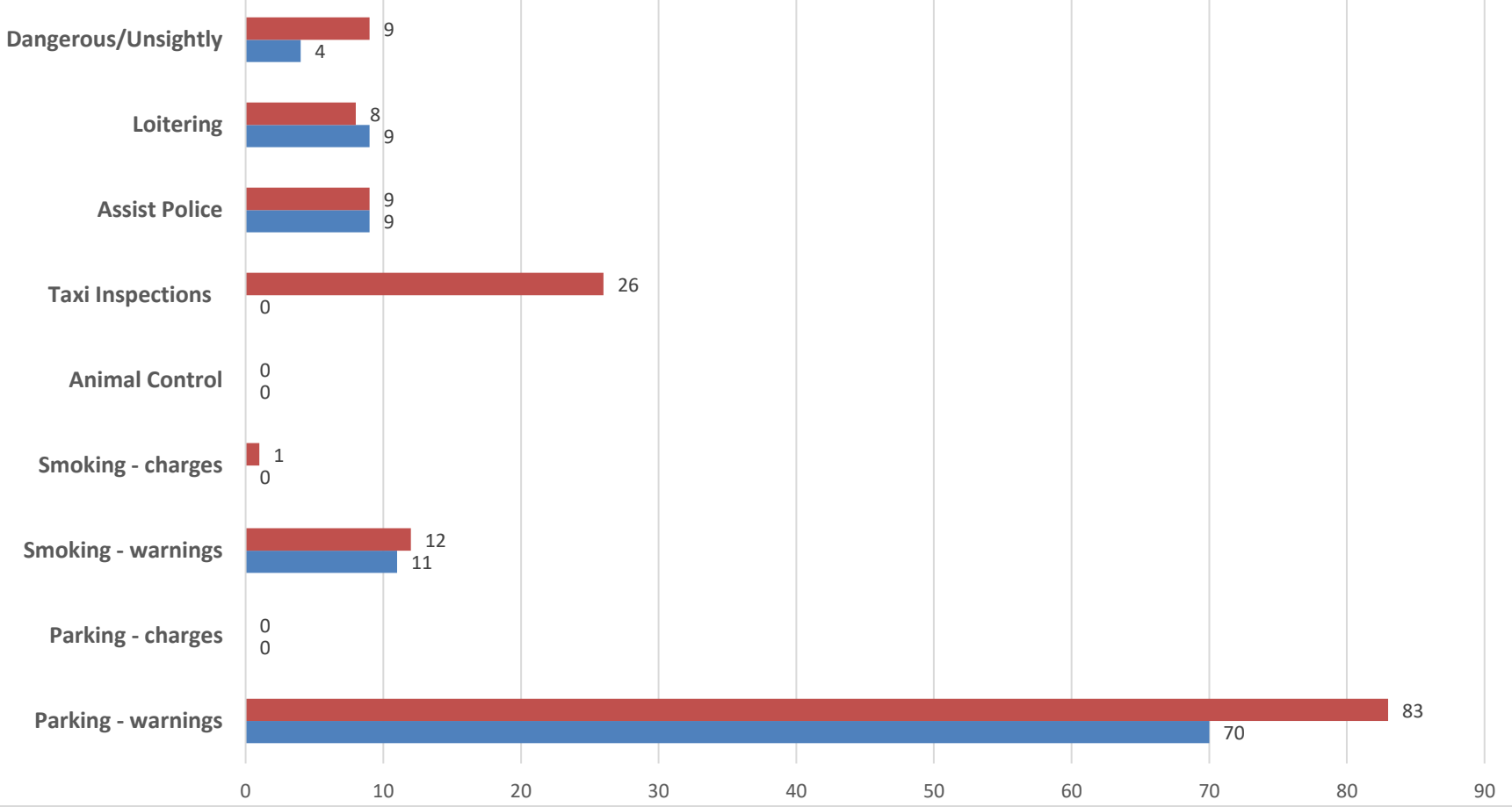
Report to BOPC – June 19th, 2020



Administration	Time	April	May
	Auxiliary off. hours	0	0
	Training hours	0	64
	Veh. Cks 38's	3	58
	Warning tickets	0	3
	SOT Tickets	7	8
	Foot Patrol Hours	17	69.5
	CC Charges	20	18
	Calls for service	252	244
Training	<ul style="list-style-type: none"> • Those members who needed qualification attended range. • New members instructed on Carbine 		
Notable	<ul style="list-style-type: none"> • Black Lives Matter protest walk was held June 6. No issues at event. 		
Meetings	<ul style="list-style-type: none"> • Countless Covid 19 calls – with TOK, DOJ and NS Chiefs of Police 		
Staffing	<ul style="list-style-type: none"> • Cst Kara Mason hired full time. • Cst Matheson returned as term • Cst Robichaud started in the GIS position 		



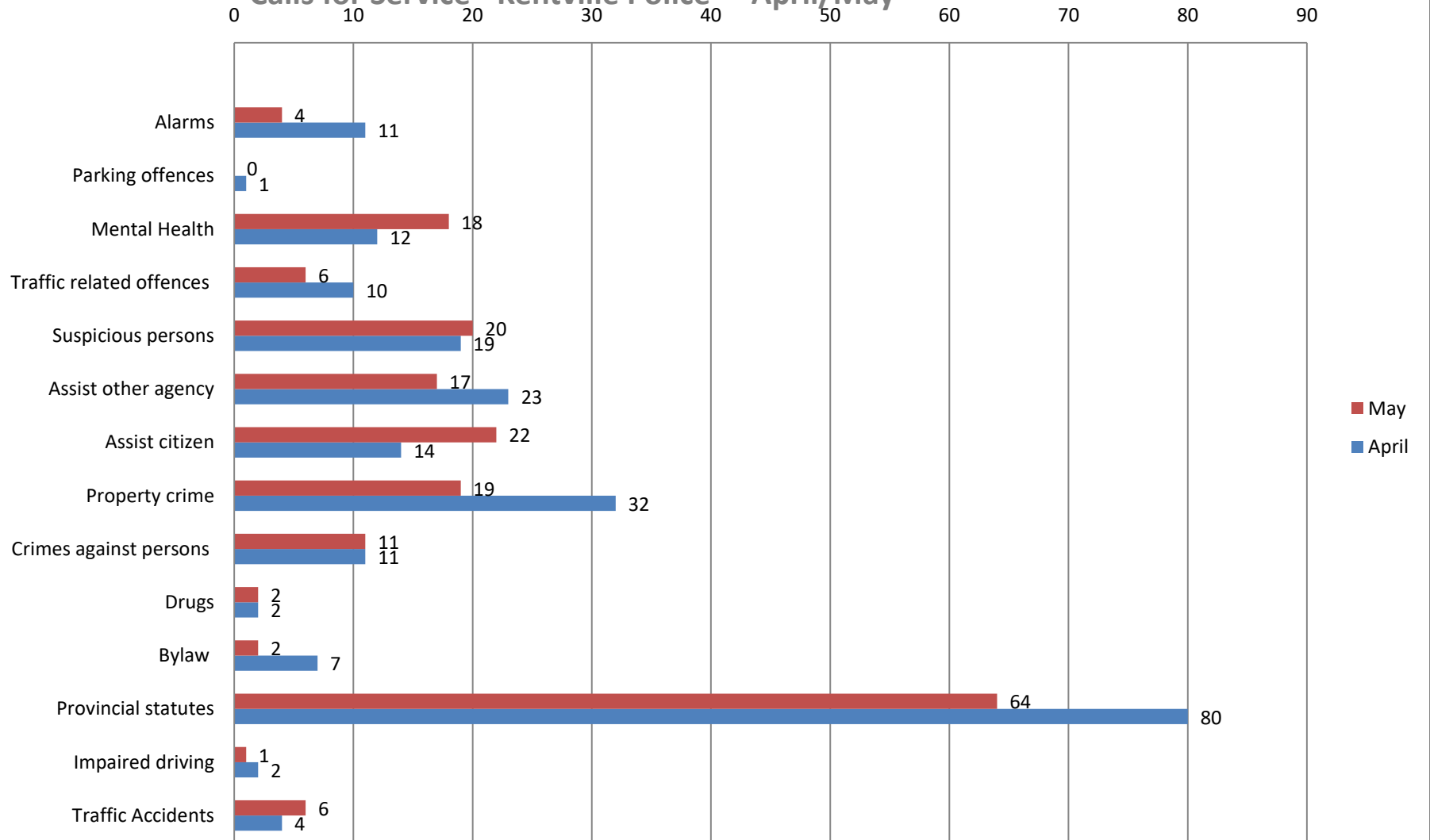
By-Law Report - April/May



March

April

Calls for Service - Kentville Police - April/May



April 252

May 244

Town of Kentville

Department of Engineering & Public Works

Report to CAC – July 13, 2020

Submitted by: Dave Bell, Director of Engineering & Public Works



<p>Administration</p>	<ul style="list-style-type: none"> • Meet weekly with Public Works crew to discuss ongoing works & maintenance issues and talk daily with PW foremen to inform them of resident calls or complaints. • Public Works Foreman Richard Boyd is off work with a broken ankle and heel bone. The accident happened at work and he is expected to be off for several more weeks. BJ Croft has been fulfilling the duties as acting PW foreman. • Renovations to facilitate the installation of a new sound system and video streaming hardware have begun in Council Chambers with an expected completion date of late August for to be ready for the September reconvening of Council. 	<p>Highlights</p> <p>Richard Boyd</p> <p>Council Chambers</p>
<p>Programs and Operations</p>	<ul style="list-style-type: none"> • Atlantic Road Construction & Paving (ARCP) were the successful bidders on Storm (Town: \$183,230) and Sanitary (Regional: \$150,610) Sewer Replacement work on Aberdeen Street near the Bridge. This work needs to be completed prior to the realignment of the approaches to the New Bridge. • The New Bridge is really taking shape, the deck was poured in mid June and the work continues on the decorative concrete side-walls. The realignment of the approaches on both sides of the bridge will begin in the coming weeks. • Two high school students are working this summer with public works crews with tasks that include downtown garbage collection, mowing 	<p>Highlights</p> <p>Sewer Replacement on Aberdeen near the Bridge</p> <p>Bridge Progress</p> <p>Summer Students</p>



	& whipper snipping around hydrants and water reservoirs and painting hydrants.	
Projects	<p>Public Works</p> <ul style="list-style-type: none"> PW continue with spring/summer road maintenance including street cleaning, painting, curb & catch basin repairs, and storm sewer & ditch maintenance. <p>Kentville Water Commission</p> <ul style="list-style-type: none"> During capital sewer replacement work on Prospect Avenue, it was discovered that a section of aging arterial watermain in this same area was in very poor condition and in need of immediate replacement. <p>Sanitary Sewer Utility</p> <ul style="list-style-type: none"> At the Regional Sewer Technical Committee meeting on June 11th it was decided to expand the testing in key areas of the Town to help identify high strength wastewater users (industrial, institutional, medical) and encourage them to either reduce the strength of their waste or start receiving surcharges on their utility bills. 	<p>Highlights</p> <p>Spring / Summer Maintenance</p> <p>Arterial Watermain being replaced on Prospect Avenue</p> <p>Extra sampling of Sanitary Sewer</p>
Public Engagement	<ul style="list-style-type: none"> Frequent phone calls and site visits. Drop-ins – Currently not allowed Letter correspondence – as needed 	Highlights
Meetings and Events	<ul style="list-style-type: none"> Senior Staff meetings every Tuesday June 11th Regional Sewer Technical Committee (Webex) June 18th Regional Sewer Committee (Webex) June 29th Council Meeting (Zoom) 	Highlights
Council Related	<ul style="list-style-type: none"> Open for questions or concerns from Mayor & Council. 	Highlights

TO: Mayor and Council

SUBMITTED BY: Communications Team

DATE: July 13, 2020

SUBJECT: Monthly Communications Report

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 gradually transition communications into a more lighthearted and positive tone. Changes are being applied to the website and to social media, as well as posters. Activities are proceeding with the recreation department and planning department using best practices for Covid-19.
- The virtual Public Hearing for the Stoneridge property on June 17 was very successful. The communications team met after this meeting to discuss best practices moving forward with future public hearings online using Zoom.
- Analytics from the website were collected from June 1 to June 30, 2020. The news article announcing the Stoneridge Properties rezoning received the most traffic this month.
- The Facebook Page continues to grow at around 100 new likes per month, with 6861 total number of Likes. The Town's most popular posts this month were the Prom Cruise, the graduation display at Memorial Park, and Black Lives Matter.



Administration		Highlights
	<ul style="list-style-type: none"> • Valley Waste Resource Management – Waiting on Kings County comments before we can move forward with the bylaw amendments. Notified on April 22 by Andrew Wort that we should be getting something soon. Nothing received to date. • Kings Transit – Service has been re-instated with limited routes and following Covid-19 protocols. • Police Commission – Attended June 19th meeting where the KPS Collective Agreement was presented, approved and forwarded to Council for their final approval. • KPS Union Negotiations – completed and Collective Agreement approved by Council • The amended Board of Police Commissioners Bylaw has just recently been received back from the Dept. of Justice and will be taken back to the July 17th Board meeting. • Weekly Directors meetings continue. • Town Hall remains closed to the public as per Provincial protocols. • Staff are still working as per normal at this point with some changes. All Staff are back to work in the building. • Assessment completed of Town Hall to prepare for the opening to the public. A renovation plan was approved by Council for changes to the building and we anticipate the tender going out and awarded by the 1st week of August. It is hoped that the renovations will be completed, and Town Hall opened to the public by the first of September. • Completed my CAO self-evaluation and then met with Mayor Snow and Councilor Savage to review Council’s evaluation. 	<ul style="list-style-type: none"> •

Projects and Programs	<ul style="list-style-type: none"> • Calkin Building – The building remains “for sale” with 1 recent request for viewing. • The Mentoring Plus Program continues to move forward. • Reviewing and updating the Noise Bylaw is ongoing. This review has proven to be more complicated than first anticipated but thorough research is being done and a re-write will be provided at the July 27th Council meeting. • Review of the Code of Conduct processes – ongoing however, waiting for Provincial document release • Have begun working with the other Kings County municipal units looking at a regional recreation strategy. A committee was formed to look at and develop a draft Terms of Reference and I am pleased to say that Director Bedingfield and myself are on the Committee – ongoing. • Discussions on the regional sewer issue is ongoing and a report should be coming to Council on July 27th. • Reviewing our options for Fire and Building Services - ongoing • Working with staff on numerous projects that are just beginning or ongoing. • Working on the Council remuneration report and will be submitted at the July 27th Council meeting. • PACE Program – work is ongoing on the regional application process. • Work is beginning on the capital projects that were approved during the budget discussions. • Working on bylaw amendments for the Special Events Bylaw as directed by Council. • Attended the virtual public hearing for the rezoning of the Stoneridge Developments property and felt the process worked extremely well. • Attended the Municipal Affairs consultation session held on June 26th discussing the Provincial Code of Conduct document. 	Highlights <ul style="list-style-type: none"> •

	<ul style="list-style-type: none"> Working with staff on the re-opening processes required to accommodate social distancing and all Provincial Public Health protocols. 	
Public Engagement	<ul style="list-style-type: none"> Emails- volumes are still high but not as many COVID-19 related. Drop Ins – none since March 16th Phone messages-on going, volumes are stabling out Social Media – ongoing YouTube / Videos -Continuing the normal information but have set up new sections that are addressing COVID-19 protocol information and video updates from the Mayor to the public weekly or as required. As per COVID-19 protocols, most meetings are still being conducted by virtual means. 	Highlights <ul style="list-style-type: none">
Other	<ul style="list-style-type: none"> N/A 	Highlights <ul style="list-style-type: none">
Meetings and Events	<ul style="list-style-type: none"> May Regular Council meetings (2)virtual CAO Evaluation Met with Solicitors on Legal matters (5)virtual Weekly Directors meetings (5) Investment Advisory Committee meeting virtual NSFM Mayor/Warden/CAO meetings (5)virtual AMANS Meetings (2) virtual PACE Meetings (2) virtual Kings County Towns CAO's (2) Dept. Staff Meetings (6) Communications Team Meeting REN Recovery Task Force Meeting (2) virtual CAO's (Berwick Middleton Wolfville Kentville) virtual Public Hearing – rezoning virtual Regional Sewer Meeting virtual NSFM Webinar on Elections 	Highlights

	<ul style="list-style-type: none"> • Board of Police Commissioners • DUP Committee meeting • KVFD Meeting virtual • Municipal Affairs virtual • Audit Committee meeting <p>IT IS WITH DEEP REGRET AND AS THE UN-ENDING UNFORTUNATE CIRCUMSTANCES OF COVID-19, ALL OF THE TOWN OF KENTVILLE'S EVENTS AND PROGRAMMING HAVE BEEN CANCELLED UNTIL THE END OF JUNE. BASED ON THE PROVINCIAL PROTOCOLS, THIS WILL BE RE-ASSESSED AT THAT TIME.</p> <p>Staff have been adjusting daily to cope with these circumstances and to ensure that all the essential services of the Town are still being provided. There have been some really hard and heart-breaking decisions made that were in the best interest of the safety of our residents and we appreciate Council's support during these difficult times!</p> <p>I would like to take this opportunity to thank all staff members of the Town of Kentville for their dedication and loyalty!</p>	
Council Related	The continual relaxing of some of the Provincial COVID-19 restrictions are ongoing and Staff are making every effort to make sure changes go as smoothly as possible.	



KINGS POINT TO POINT TRANSIT SOCIETY

14 Aberdeen Street
PO Box 114
Kentville, NS B4N 3V9
Telephone: (902) 681-2846 Fax: (902) 681-2044
E-mail: info@kppt.ca
www.kppt.ca

Accessible Transportation Service for all Residents of Kings County

June 25, 2020

Town of Kentville
354 Main Street
Kentville, Nova Scotia
B4N 1K6

Attention: Mayor Snow and Members of the Town of Kentville Council:

Dear Mayor Snow and Members of Council:

On behalf of the Board of Directors of Kings Point-to-Point Transit Society, we would like to express a sincere thank you to the Town of Kentville for your ongoing operational and capital funding support.

Your funding support assists KPPT to provide affordable and accessible transportation services to all our residents, and to continue to strive for a healthier, more socially connected community.

Enclosed is a copy of our 2019-20 Financial Statements prepared by Maynard Bent & Fagan, Chartered Professional Accountants for your review. This year a Review Engagement Report was completed. If there are any concerns please contact me at manager@kppt.ca.

Thank you once again for your support of Kings Point-to-Point Transit Society.

Sincerely,

Faye Brown
Manager

Encl.

KINGS POINT-TO-POINT TRANSIT SOCIETY

FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2020

KINGS POINT-TO-POINT TRANSIT SOCIETY
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YEAR ENDED MARCH 31, 2020

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Statement of Financial Position	2
Statement of Operations and Changes in Net Assets	3
Statement of Cash Flows	4
Notes to Financial statements	5 - 9

INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

TO THE BOARD OF DIRECTORS OF KINGS POINT-TO-POINT TRANSIT SOCIETY:

We have reviewed the accompanying financial statements of Kings Point-To-Point Transit Society that comprise the statement of financial position as at March 31, 2020, statements of operations and changes in net assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Kings Point-To-Point Transit Society as at March 31, 2020 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Other Matter

The financial statements of Kings Point-To-Point Transit Society as at March 31, 2019 were not subject to a review engagement.

Maynard Bunt + Jagan

Chartered Professional Accountants

Kentville, Nova Scotia
June 10, 2020

KINGS POINT-TO-POINT TRANSIT SOCIETY
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2020

	<u>ASSETS</u>	<u>2020</u>	<u>2019</u>
Current Assets			
Cash		\$ 210,500	\$ 143,551
Accounts receivable		73,592	122,587
HST recoverable		<u>17,433</u>	<u>17,488</u>
		<u>301,525</u>	<u>283,626</u>
Capital Assets (note 4)			
Motor vehicles, at cost		639,995	539,691
Less accumulated amortization		<u>330,843</u>	<u>268,933</u>
		<u>309,152</u>	<u>270,758</u>
		<u>\$ 610,677</u>	<u>\$ 554,384</u>
	<u>LIABILITIES</u>		
Current Liabilities			
Accounts payable and accrued liabilities		\$ 34,666	\$ 20,957
Deferred capital contributions			<u>5,869</u>
		<u>34,666</u>	<u>26,826</u>
Long-Term Liabilities			
Deferred capital grants (note 5)		<u>271,270</u>	<u>240,714</u>
		<u>305,936</u>	<u>267,540</u>
	<u>NET ASSETS</u>		
Contingency Reserve (note 6)		8,000	6,000
Operating Net Assets		<u>296,741</u>	<u>280,844</u>
		<u>304,741</u>	<u>286,844</u>
		<u>\$ 610,677</u>	<u>\$ 554,384</u>
Approved:			

Director

KINGS POINT-TO-POINT TRANSIT SOCIETY
STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS
YEAR ENDED MARCH 31, 2020

	<u>2020</u>	<u>2019</u>
Revenue		
Government funding (note 7)	\$ 243,087	\$ 250,197
Member and drive fees	351,717	302,083
Donations, fundraising and miscellaneous	986	594
Contract revenue	56,574	58,947
Capital grant amortization	89,662	71,638
Gas tax refund	<u>12,174</u>	<u>10,905</u>
	<u>754,200</u>	<u>694,364</u>
Expenditures		
Amortization	101,560	78,330
Bank charges and interest	1,698	894
Fuel	73,319	67,433
Gain on disposal of capital assets	(3,493)	(6,000)
Insurance	13,552	11,774
Miscellaneous	2,858	3,333
Office and advertising	16,163	9,630
Professional fees	6,670	2,300
Rent (note 8)	7,686	7,691
Telephone	5,715	5,449
Van expenses	46,639	40,627
Volunteer mileage and expenses	36,319	44,606
Wages and benefits	<u>427,617</u>	<u>356,170</u>
	<u>736,303</u>	<u>622,237</u>
Excess of revenue over expenditures	17,897	72,127
Net assets at beginning of year	280,844	210,717
Transfer to Contingency Reserve	<u>(2,000)</u>	<u>(2,000)</u>
Net Assets at End of Year	<u>\$ 296,741</u>	<u>\$ 280,844</u>

KINGS POINT-TO-POINT TRANSIT SOCIETY
STATEMENT OF CASH FLOWS
YEAR ENDED MARCH 31, 2020

	<u>2020</u>	<u>2019</u>
Cash Provided by Operating Activities		
Excess of revenue over expenditures	\$ 17,897	\$ 72,127
Add (deduct) items which do not involve a cash outlay of funds:		
Capital grant amortization	(89,662)	(71,638)
Amortization of capital assets	101,560	78,330
Gain on disposal of capital assets	<u>(3,493)</u>	<u>(6,000)</u>
	26,302	72,819
Changes in non-cash working capital accounts (note 9)	<u>56,890</u>	<u>(115,152)</u>
	<u>83,192</u>	<u>(42,333)</u>
Cash Provided By (Used In) Investing Activities		
Purchase of capital assets	(144,360)	(175,980)
Proceeds on sale of capital assets	<u>4,000</u>	<u>6,000</u>
	<u>(140,360)</u>	<u>(169,980)</u>
Cash Provided By Financing Activities		
Capital grants received	<u>124,117</u>	<u>147,123</u>
Increase (decrease) in cash during the year	66,949	(65,190)
Cash at beginning of year	<u>143,551</u>	<u>208,741</u>
Cash at End of Year	<u>\$ 210,500</u>	<u>\$ 143,551</u>

See Notes To Financial Statements

KINGS POINT-TO-POINT TRANSIT SOCIETY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2020

1. Nature of Operations

The Kings Point-to-Point Transit Society (the "Society") is registered under the *Nova Scotia Societies Act*. Under the *Income Tax Act*, the Society qualifies as a not-for-profit organization and is exempt from income tax. The Society provides reliable community-based accessible transportation service for any Kings County resident in need of transportation so that they can access medical, employment, study, social, household, or personal related activities.

2. Transition to ASNFPO

Effective April 1, 2019, the Society adopted the requirements of the Chartered Professional Accountants (CPA) Canada Handbook - Accounting, electing to adopt a new financial reporting framework: Canadian accounting standards for not-for-profit organization (ASNFPO). These are the Society's first financial statements prepared in accordance with these ASNFPO which has been applied retrospectively. The accounting policies set out in the following significant accounting policy note have been applied in preparing the financial statements for the year ended March 31, 2020, the comparative information presented in these financial statements for the year ended March 31, 2019 and in the preparation of an opening ASNFPO statement of financial position at April 1, 2018.

The Society issued financial statements for the year ended March 31, 2019 prepared primarily for management's purposes primarily using a historical cost approach. The adoption of ASNFPO had no impact on the previously reported assets, liabilities and net assets of the Society, and accordingly, no adjustments have been recorded in the comparative statement of financial position, statement of operations and changes in net assets, and the cash flow statement. The disclosures included in these financial statements reflect the disclosure requirements in ASNFPO.

3. Summary of Significant Accounting Policies

Basis of presentation

The financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO), as set out in Part III of the CPA Canada Handbook. The more significant of the accounting policies are outlined below.

Revenue recognition

The Society follows the deferral method of accounting for contributions, which includes grants and donations.

Restricted contributions are recognized as revenue in the year in which the related expenses are made. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

All other sources of revenue including membership fees, contract revenue and gas tax refund are recorded on the accrual basis.

KINGS POINT-TO-POINT TRANSIT SOCIETY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2020

3. Summary of Significant Accounting Policies (continued)

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair market value at the date of contribution. Amortization is calculated on the diminishing balance basis at 30%.

In the year of acquisition of capital assets, one-half of the normal rate is used to calculate the amortization on the additions. No amortization is taken on the year of disposition.

Impairment of long-lived assets

Capital assets are tested for recoverability whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognized when the carrying amount of the asset exceeds the sum of the undiscounted cash flows resulting from its use and eventual disposition. The impairment loss is measured as the amount by which the carrying amount of the long-lived asset exceeds its fair value.

Contributed services

Volunteers contribute many hours per year to assist the Society in carrying out its activities. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

Cash and cash equivalents

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

Financial instruments

Initial measurement

The Society's financial instruments are measured at fair value when issued or acquired.

Subsequent measurement

At each reporting date, the Society measures its financial assets and liabilities at cost or amortized cost (less impairment in the case of financial assets), except for equities quoted in an active market, which must be measured at fair value. The Society has also irrevocably elected to measure its investments in bonds at fair value. All changes in fair value of the Society investments in equities quoted in an active market and bonds are recorded in the statement of operations. The Society uses the effective interest rate method to amortize any premiums, discounts, transaction fees and financing fees to the statement of operations. The financial instruments measured at amortized cost are cash and cash equivalents, accounts receivable and accounts payable.

For financial assets measured at cost or amortized cost, the Society regularly assesses whether there are any indications of impairment. If there is an indication of impairment, and the Society determines that there is a significant adverse change in the expected timing or amounts of future cash flows from the financial asset, it recognizes an impairment loss in the statement of operations. Any reversals of previously recognized impairment losses are recognized in operations in the year the reversal occurs.

Deferred capital grants

Amounts received for the purchase of capital assets are recorded as deferred capital grants and are amortized at the same rate as the related capital assets.

KINGS POINT-TO-POINT TRANSIT SOCIETY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2020

3. Summary of Significant Accounting Policies (continued)

Use of estimates

The preparation of the financial statements in conformity with ASNFPPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported amounts of revenue and expenses. One of these estimates is deferred revenue. Actual amounts could differ from these estimates.

4. Capital Assets

	<u>2020</u>			<u>2019</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net</u>	<u>Net</u>
2013 Ford E350	\$ 74,547	\$ 62,292	\$ 12,255	\$ 9,736
2013 Grand Caravan	23,648	21,992	1,656	2,365
2012 W/C Grand Caravan				4,406
2015 W/C Grand Caravan	44,854	35,700	9,154	13,077
2017 Ford G5 Minibus	96,909	68,655	28,254	40,363
2017 Dodge Ram ProMaster	86,098	50,238	35,860	51,228
2018 Grand Caravan	28,857	11,687	17,170	24,528
2018 Ford Transit 250	70,917	28,721	42,196	60,280
2019 Dodge Ram ProMaster	76,205	30,864	45,341	64,775
2019 W/C Dodge Caravan	57,183	8,577	48,606	
2019 Dodge Ram ProMaster	<u>80,777</u>	<u>12,117</u>	<u>68,660</u>	
	<u>\$ 639,995</u>	<u>\$ 330,843</u>	<u>\$ 309,152</u>	<u>\$ 270,758</u>

5. Deferred Capital Grants

	<u>2020</u>	<u>2019</u>
2013 Ford E350	\$ 53,262	\$ 53,262
2013 Grand Caravan	23,625	23,625
2012 W/C Grand Caravan		38,997
2015 W/C Grand Caravan	34,980	34,980
2017 Ford G5 Minibus	96,909	96,909
2017 Dodge Ram ProMaster	86,098	86,098
2018 Ford Transit 250	70,917	70,917
2019 Dodge Ram ProMaster	76,206	76,206
2019 W/C Dodge Caravan	57,183	
2019 Dodge Ram ProMaster	<u>66,934</u>	
	<u>566,114</u>	480,994
Accumulated amortization	<u>(294,844)</u>	<u>(240,280)</u>
	<u>\$ 271,270</u>	<u>\$ 240,714</u>

KINGS POINT-TO-POINT TRANSIT SOCIETY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2020

6. Contingency Reserve

	2020	2019
Contingency Reserve at beginning of year	\$ 6,000	\$ 4,000
Transfer to Contingency Reserve	2,000	2,000
Contingency Reserve at End of Year	\$ 8,000	\$ 6,000

The purpose of the Contingency Reserve is to cover unforeseen circumstances, such as insurance deductible, incurred by the Society. The Contingency Fund is not to exceed \$10,000 and annual contributions are not to be less than \$1,000 to a maximum of \$2,500 per year.

7. Government Funding and Economic Dependence

During the year, the Society received funding from the following Government departments and agencies:

	2020	2019
Community Transportation Assistance Program	\$ 150,294	\$ 150,294
Municipality of the County of Kings	67,000	67,311
Town of Kentville	12,150	11,915
Town of Wolfville	8,100	7,970
Town of Berwick	4,842	4,767
Province of Nova Scotia	701	3,683
Other Grants		4,257
	\$ 243,087	\$ 250,197

The Society is dependent upon the receipt of government funding for sustaining its operations.

8. Commitments

The Society leases premises in Kentville under an operating lease which expires in July 2020. The minimum annual lease commitment is \$6,504 or \$542 per month.

9. Changes in Non-Cash Working Capital Accounts

	2020	2019
Accounts receivable	\$ 48,995	\$(77,899)
HST recoverable	55	(3,728)
Accounts payable and accrued liabilities	13,709	(4,538)
Deferred capital contributions	(5,869)	(23,180)
Payroll taxes payable		(5,807)
	\$ 56,890	\$(115,152)

KINGS POINT-TO-POINT TRANSIT SOCIETY
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2020

10. Financial Instruments Risks

The Society's main financial instrument risk exposures are detailed as follows:

Credit risk

Credit risk is the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Society is, therefore, exposed to credit risk with respect to its accounts receivable. The Society does not have a significant exposure to any individual customer.

Liquidity risk

Liquidity risk is the risk that the Society will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Society is, therefore, exposed to liquidity risk with respect to its payables. The Society manages liquidity risk by monitoring its cash flows and ensuring that it has sufficient cash available to meet its obligations and liabilities.

The Society is not exposed to interest rate, currency, market or other price risks.

11. Comparative Figures

Certain of the comparative figures have changed to conform with the financial presentation adopted in the current year.

12. Other Matters

During the year, the Province of Nova Scotia declared a state of emergency in response to the COVID-19 pandemic. The duration and impact to future operations is not known at this time.

Financial Statements

Kings Transit Authority

March 31, 2020

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Independent Auditor's Report

To the Board of Directors of King's Transit Authority

Opinion

We have audited the financial statements of the King's Transportation Authority (the "Authority"), which comprise the statement of financial position as at March 31, 2020, the statements of operations and accumulated surplus, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Authority as at March 31, 2020, and its results of operations, changes in net assets, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

BDO Canada LLP

Chartered Professional Accountants
Dartmouth, Nova Scotia
June 24, 2020

Management's Responsibility for the Financial Statements

The accompanying financial statements of King's Transit Authority (the "Authority") are the responsibility of management and have been approved by the Board of Directors.

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada ("CPA Canada"), and as such, include amounts that are the best estimates and judgements of management.

In carrying out its responsibilities, management maintains appropriate systems of internal and administrative controls designed to provide reasonable assurance that transactions are executed in accordance with proper authorization, that assets are properly accounted for and safeguarded, and that financial information produced is relevant and reliable.

The Authority's Board of Directors is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and is ultimately responsible for reviewing and approving the financial statements.


The Board meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the financial statements and the external auditor's report.

BDO Canada LLP, as the Board's appointed independent external auditors, have audited the financial statements. The auditor's report is addressed to the Board of Directors and appears on the following page. Their opinion is based upon an examination conducted in accordance with Canadian generally accepted auditing standards, performing such tests and other procedures as they consider necessary to obtain reasonable assurance that the financial statements are free of material misstatement and present fairly the financial position, operations, changes in net assets and cash flows of the Authority in accordance with Canadian public sector accounting standards.

Chair of Board



General Manager



Kings Transit Authority
Statement of Financial Position
As at March 31

2020 **2019**

Financial assets		
Cash and cash equivalents	\$ 1,260,785	\$ 675,417
Accounts receivable (Note 3)	<u>120,180</u>	<u>244,974</u>
	<u>1,380,965</u>	<u>920,391</u>
Liabilities		
Payables and accrued liabilities	134,544	141,155
Capital grants reserve, service partners (Note 4)	562,191	392,609
Deferred revenue	<u>6,442</u>	<u>22,350</u>
	<u>703,177</u>	<u>556,114</u>
NET ASSETS	<u>677,788</u>	<u>364,277</u>
Non-financial assets		
Prepaid expenses and supplies	232,062	184,100
Tangible capital assets (Schedule 1)	<u>1,698,571</u>	<u>2,322,418</u>
	<u>1,930,633</u>	<u>2,506,518</u>
ACCUMULATED SURPLUS (Note 5)	<u>\$ 2,608,421</u>	<u>\$ 2,870,795</u>

On behalf of the Board



Director



Director

See accompanying notes to the financial statements.

Kings Transit Authority

Statement of Operations and Accumulated Surplus

Year ended March 31

		2020	2019
	Budget (Note 8)	Actual	Actual
Revenue			
Fares	\$ 610,000	\$ 620,047	\$ 607,269
Grants, municipal units	889,082	946,498	958,789
Capital grant, municipal units	80,000	80,000	80,000
Capital grant, Province	-	550,000	375,000
Capital grant, Federal	-	727	54,348
Operating grant, Province	15,338	15,339	6,677
Advertising	29,800	16,438	18,099
Management fees	143,539	143,539	129,945
Maritime Bus	863	863	7,750
Mechanic labour	63,000	60,773	62,344
Interest and other	1,660	5,482	6,780
Capital interest	-	24,191	10,702
	<u>1,833,282</u>	<u>2,463,897</u>	<u>2,317,703</u>
Expenditures			
Advertising	13,165	11,067	13,287
Amortization	-	711,792	681,844
Capital grant, service partners	-	192,500	133,500
Commission	5,000	8,451	10,601
Employee benefits	162,038	139,143	115,548
Insurance	50,966	53,389	48,005
Interest and bank charges	6,500	21,263	29,579
License and permits	16,880	19,447	21,254
Loss on disposition of assets	-	-	1,405
Miscellaneous	-	9,133	2,437
Printing	6,000	6,953	9,013
Professional fees	39,500	74,004	77,731
Rent and building maintenance	49,000	52,414	95,606
Salaries and wages	945,940	977,200	912,367
Signs	615	-	851
Supplies	5,000	21,516	20,586
Telephone and radios	15,703	17,341	18,099
Training and professional development	8,466	4,357	3,260
Travel and meetings	7,932	1,258	1,654
Uniforms	5,250	7,500	4,048
Vehicle fuel	242,250	233,936	247,088
Vehicle repairs and maintenance	173,077	163,607	166,639
	<u>1,753,282</u>	<u>2,726,271</u>	<u>2,614,402</u>
Annual surplus (deficit)	\$ 80,000	(262,374)	(296,699)
Accumulated surplus, beginning of the year		<u>2,870,795</u>	<u>3,167,494</u>
Accumulated surplus, end of the year		\$ <u>2,608,421</u>	\$ <u>2,870,795</u>

See accompanying notes to the financial statements.

Kings Transit Authority**Statement of Changes in Net Financial Assets**

Year ended March 31

		2020	2019
	Budget (Note 8)	Actual	Actual
Annual surplus (deficit)	\$ 80,000	(262,374)	(296,699)
Acquisition of tangible capital assets	-	(87,945)	(200,969)
Amortization of tangible capital assets	-	711,792	681,844
Proceeds from the sale of tangible capital assets	-	-	4,026
Loss on disposition of tangible capital assets	-	-	1,405
	<u>\$ 80,000</u>	<u>361,473</u>	<u>189,607</u>
(Acquisition) usage of prepaid expenses and supplies		(47,962)	20,013
Increase in net assets		313,511	209,620
Net Assets			
Beginning of year		<u>364,277</u>	<u>154,657</u>
End of year		<u>677,788</u>	<u>364,277</u>

See accompanying notes to the financial statements.

Kings Transit Authority
Statement of Cash Flows
Year ended March 31

2020

2019

Operating activities

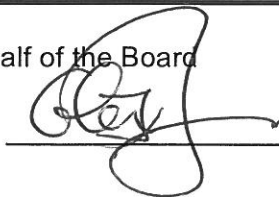
Annual deficit	\$ (262,374)	\$ (296,699)
Amortization	711,792	681,844
Loss on disposition of tangible capital assets	<u>-</u>	<u>1,405</u>
	449,418	386,550
Changes in non-cash working capital		
Decrease in accounts receivable	124,795	288,783
(Increase) decrease in prepaid expenses and supplies	(47,962)	20,013
(Decrease) increase in payables and accrued liabilities	(6,611)	(47,629)
Increase in capital grants reserve, service partners	169,581	87,144
(Decrease) increase in deferred revenue	<u>(15,908)</u>	<u>18,007</u>
	223,895	366,318

Capital transactions

Acquisition of tangible capital assets	(87,945)	(200,969)
Proceeds from the sale of tangible capital assets	<u>-</u>	<u>4,026</u>
	(87,945)	(196,943)

Change in net cash and cash equivalents	585,368	555,925
Cash and cash equivalents		
Beginning of year	<u>675,417</u>	<u>119,492</u>
End of year	<u>\$ 1,260,785</u>	<u>\$ 675,417</u>

On behalf of the Board



Director



Director

See accompanying notes to the financial statements.

Kings Transit Authority
Notes to the Financial Statements
March 31, 2020

1. Nature of business

Kings Transit Authority (the "Authority") operates a fleet of buses in Kings, Annapolis and Digby counties, Nova Scotia. The Authority provides transit services to Annapolis and Digby counties through service agreements. The Authority is exempt from income taxes under the Income Tax Act.

2. Significant accounting policies

a) Basis of accounting presentation

The financial statements of Kings Transit Authority are prepared in accordance with Canadian public sector accounting standards ("PSAS"), as established by the Public Sector Accounting Board of Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Authority are as follows:

b) Cash and cash equivalents

Cash and cash equivalents include cash on hand and balances with banks, bank overdrafts, and short-term deposits with original maturities of one year or less.

c) Supplies held for use

Supplies held for consumption are recorded at the lower of cost and replacement cost.

d) Revenue recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Advertising revenue received in advance is deferred and recognized over the life of the contract as the service is performed.

Mechanic labour revenue is recognized when service is performed and collection is reasonably assured.

Management fees are charged annually to service partners in accordance with their transit agreements, to reimburse a portion of general operating expenses. Amounts are recognized on an accrual basis when services are performed.

Kings Transit Authority
Notes to the Financial Statements
 March 31, 2020

2. Significant accounting policies (continued)

e) Use of estimates

In preparing the Authority's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the period. Estimates include the useful life of tangible capital assets. Actual results could differ from these estimates.

f) Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset.

The cost, less residual value, of the tangible capital asset is amortized on a straight-line basis over its estimated useful life. Assets under construction are not amortized until the asset is put into use. Amortization is recorded as an expense commencing in the year of acquisition.

Tangible capital assets are written down when conditions indicate that they no longer contribute to the organization's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The net write-downs are accounted for as expenses in the statement of operations.

The estimated useful lives are as follows:

Buildings	25 years
Furniture and Office Equipment	5 years
Shop Equipment	5-10 years
Vehicles	6-15 years

3. Accounts receivable

The accounts receivable at year end is comprised of the following:

	<u>2020</u>	<u>2019</u>
Trade receivables	\$ 19,959	\$ 38,725
Municipal units and service partners	93,389	199,517
Government remittances recoverable	6,832	6,732
	<u>\$ 120,180</u>	<u>\$ 244,974</u>

Kings Transit Authority
Notes to the Financial Statements
 March 31, 2020

4. Capital grants reserve, service partners

The capital grants reserve, service partners includes amounts earmarked for capital expenditures on behalf of service partners as follows:

	<u>2020</u>	<u>2019</u>
Municipality of the County of Annapolis	\$ 444,865	\$ 317,866
Municipality of the County of Digby	<u>117,326</u>	<u>74,743</u>
	<u>\$ 562,191</u>	<u>\$ 392,609</u>

5. Accumulated surplus

	<u>2020</u>	<u>2019</u>
Fund balances		
Bus replacement reserve fund	896,014	542,565
Fuel reserve fund	5,812	5,812
Investment in capital assets	<u>1,706,595</u>	<u>2,322,418</u>
ACCUMULATED SURPLUS	<u>\$ 2,608,421</u>	<u>\$ 2,870,795</u>

The excess of expenditures over revenue is shareable at 60% by the Municipality of the County of Kings, 20% by the Town of Kentville, 15% by the Town of Wolfville, and 5% by the Town of Berwick. Any excess of revenue over expenditure is distributable to the participating municipalities, after all liabilities have been paid, on the same basis as mentioned above.

6. Line of credit

As at March 31, 2020, the Authority has an available line of credit of \$300,000 of which \$151,616 (2019 - Nil) had been drawn. The line of credit bears interest at the prime lending rate of the Credit Union plus 1.50%.

Kings Transit Authority
Notes to the Financial Statements
 March 31, 2020

7. Related party transactions

All related party transactions are recorded at the exchange amount, which is the amount of consideration paid or payable, as agreed to by the related parties.

During the year the following grants were contributed by the municipal service partners:

	<u>2020</u>	<u>2019</u>
Capital Grants		
Town of Wolfville	\$ 12,000	\$ 12,000
Town of Berwick	4,000	4,000
Town of Kentville	16,000	16,000
Municipality of the County of Kings	48,000	48,000
	<u>\$ 80,000</u>	<u>\$ 80,000</u>
Operating grants		
Town of Wolfville	\$ 140,319	143,818
Town of Berwick	46,773	47,939
Town of Kentville	187,091	191,758
Municipality of the County of Kings	572,315	575,274
	<u>\$ 946,498</u>	<u>\$ 958,789</u>

8. Budget figures

Canadian Public Sector Accounting Standards require a comparison of the results for the period with those originally planned on the same basis as that used for actual results. The fiscal plan in the statement of operations and statement of change in net assets has been adjusted to be on a consistent basis as actual results. Schedule 2 is a reconciliation of the figures from the approved fiscal plan to the fiscal plan per the financial statements. The reconciling items include amortization of tangible capital assets reported as expense and eliminations for internal charges.

Kings Transit Authority
Notes to the Financial Statements
 March 31, 2020

9. Segmented Reporting - Transportation Services

	<u>2020</u>	<u>2019</u>
Revenue		
Services provided to other governments	\$ 1,230,810	\$ 1,231,078
Sales of services	636,486	625,368
Other revenue from own sources	30,535	25,232
Conditional transfers from federal and provincial governments	566,066	436,025
Total Revenue	2,463,897	2,317,703
Expenses		
Salaries, wages, benefits, training and travel	1,121,958	1,032,829
Materials, goods, supplies and utilities	280,293	290,672
Contracted services	85,071	91,018
Grants to organizations	192,500	133,500
Principal, interest and debt charges	21,266	29,579
Amortization	711,792	681,844
Loss on disposal of capital assets	-	1,405
Other operating expenses	313,391	353,555
Total Expenses	2,726,271	2,614,402
ANNUAL DEFICIT	\$ (262,374)	\$ (296,699)

10. Uncertainty

In January 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus, the "COVID-19 outbreak." In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. As of March 18, 2020, the Authority was no longer allowed to collect fares due to the restrictions put in place by the provincial government. The Authority successfully petitioned to shut down their transit service temporarily as it was deemed impractical to continue operations and in April 2020 all services, except those provided in Digby, were shut down.

The short term impact on the Authority is expected to be significant as a result of the loss in fares and the temporary shut down. The Authority is not able to reliably estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity at this time.

11. Commitment

The Authority has entered into an agreement to purchase three 10.67 metre transit buses at a cost of \$601,345 each. The buses are estimated to be received 365 days from the purchase of January 1, 2020, subject to change as a result of the COVID-19 delays.

SCHEDULE 1

**Kings Transit Authority
Tangible Capital Assets
Year Ended March 31, 2020**

Cost	Land	Building	Furniture & Office Equipment		Shop Equipment	Vehicles	2020	2019
Opening costs	\$ 125,000	\$ 974,647	\$ 247,081	\$ 225,888	\$ 3,863,452	\$ 5,436,068	\$ 5,762,659	
Additions during the year	-	35,399	3,743	7,462	41,341	87,945	200,969	
Disposals and write downs	-	-	-	-	-	-	(527,560)	
Closing costs	<u>125,000</u>	<u>1,010,046</u>	<u>250,824</u>	<u>233,350</u>	<u>3,904,793</u>	<u>5,524,013</u>	<u>5,436,068</u>	
Accumulated Amortization								
Opening accumulated amortization	-	336,006	100,735	183,346	2,493,563	3,113,650	1,909,677	
Amortization	-	40,700	39,785	22,075	609,232	711,792	681,844	
Disposals and write downs	-	-	-	-	-	-	522,129	
Closing accumulated amortization	<u>-</u>	<u>376,706</u>	<u>140,520</u>	<u>205,421</u>	<u>3,102,795</u>	<u>3,825,442</u>	<u>3,113,650</u>	
	<u>\$ 125,000</u>	<u>\$ 633,340</u>	<u>\$ 110,304</u>	<u>\$ 27,929</u>	<u>\$ 801,998</u>	<u>\$ 1,698,571</u>	<u>\$ 2,322,418</u>	

Kings Transit Authority

SCHEDULE 2

Budget figures

Year ended March 31

	Approved Operating Budget	Adjustments	Budget per Audited Financial Statements
Revenue			
Fares	\$ 610,000		610,000
Grants, municipal units	889,082		889,082
Grants, other	15,338		15,338
Capital grant, municipal units	80,000		80,000
Advertising	29,800		29,800
Management fees	143,539		143,539
Maritime Bus	863		863
Interest and other	1,660		1,660
Mechanic labour	63,000		63,000
	<u>1,833,282</u>	-	<u>1,833,282</u>
Expenditures			
Advertising	13,165		13,165
Amortization	-	711,792	711,792
Commission	5,000		5,000
Employee benefits	162,038		162,038
Insurance	50,966		50,966
Interest and bank charges	6,500		6,500
License and permits	16,880		16,880
Printing	6,000		6,000
Professional fees	39,500		39,500
Rent and building maintenance	49,000		49,000
Salaries and wages	945,940		945,940
Signs	615		615
Supplies	5,000		5,000
Telephone and radios	15,703		15,703
Training and professional development	8,466		8,466
Travel and meetings	7,932		7,932
Uniforms	5,250		5,250
Vehicle fuel	242,250		242,250
Vehicle repairs and maintenance	173,077		173,077
	<u>1,753,282</u>	711,792	<u>2,465,074</u>
Annual surplus (deficit)	\$ 80,000	(711,792)	(631,792)



Tel: 902-444-5540
Fax: 902-444-5539
www.bdo.ca

BDO Canada LLP
230 Brownlow Avenue
Suite 120
Dartmouth Nova Scotia B3B 0G5 Canada

Report on Supplementary Matters Arising from an Audit Engagement

To the Board of Directors of the Kings Transit Authority:

In accordance with the Inter-municipal services agreement with Municipal units; the Transit agreement with the Municipality of the District of Digby; the Transit agreements with the Municipality of the County of Annapolis (the “Agreements”), we have been engaged to report on the supplementary information on the operating results of Kings Transit Authority (the “other reporting responsibility”). This other reporting responsibility relates to our audit of the financial statements of Kings Transit Authority for the year ended March 31, 2020, on which we issued our report dated June 24, 2020. Management has prepared the supplementary information.

This report has been prepared in accordance with Canadian Standard on Related Services (CSRS) 4460, Reports on Supplementary Matters Arising from an Audit or a Review Engagement. Our responsibility is to report on the supplementary information. This standard requires us to comply with ethical requirements and to plan and perform procedures to address the other reporting responsibility. The procedures were selected based on our professional judgment to enable us to form a basis for this report. The procedures vary in nature from, and are less in extent than for, those required when providing an audit opinion or a review conclusion. Users are cautioned that the procedures performed may not be suitable for their purposes.

Accordingly, we do not express an audit opinion or a review conclusion on the supplementary information.

In response to the other reporting responsibility, we agreed the balances in the supplementary information to the underlying accounting records and checked the supplementary information for mathematical accuracy. Based on these procedures, nothing has come to our attention that causes us to believe that the supplementary information is not, in all material respects, accurate and complete.

This report is indented solely for use by the Board of Directors and Management of Kings Transit Authority and should not be used by other parties.

BDO Canada LLP

Chartered Professional Accountants
Dartmouth, Nova Scotia
June 24, 2020

Kings Transit Authority
Supplemental Information
Statement of Reserves (Unaudited)
Year ended March 31

2020 2019

Statement of Capital Reserves & Reserve Funds

Financial assets

Cash and cash equivalents	\$ 1,412,042	\$ 667,621
Due from operating fund	46,163	267,553
	<u>1,458,205</u>	<u>935,174</u>

Liabilities

Capital grants payable to service partners (Note 4)	562,191	392,609
Reserve funds (Note 5)	896,014	542,565
	<u>1,458,205</u>	<u>935,174</u>

Balance, beginning of year	935,174	658,424
Capital grants, Federal	727	54,347
Capital grants, Provincial	550,000	375,000
Capital grants, Municipal	80,000	80,000
Proceeds, sale of vehicles	-	4,026
Interest income - capital funds	24,192	10,702
Capital grants to other organisations	(13,000)	-
Equipment purchases	(87,945)	(200,969)
Inventory purchases	(8,023)	-
Capital grants used for service partner equipment	(22,921)	(46,356)
Balance, end of year	\$ <u>1,458,204</u>	\$ <u>935,174</u>

Statement of Fuel Reserve

Financial assets

Due from operating fund	\$ 5,812	\$ 5,812
	<u>5,812</u>	<u>5,812</u>

Liabilities

Reserve funds	5,812	5,812
	<u>5,812</u>	<u>5,812</u>

Balance, beginning of year	5,812	5,812
Balance, end of year (Note 5)	\$ <u>5,812</u>	\$ <u>5,812</u>

See accompanying notes to the financial statements.

Kings Transit Authority
Supplemental Information
Combined Operations - Municipal Units & Services Partners (Unaudited)

Year ended March 31 2020 2019

	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Revenue			
Fares	\$ 844,400	\$ 841,647	\$ 806,872
Grants, municipal units	1,543,664	1,543,664	1,470,282
Grants, other	23,099	23,100	6,677
Advertising	34,800	16,438	18,399
Maritime Bus	2,140	1,300	7,750
Mechanic labour	63,000	60,773	62,344
Interest and other	1,660	5,482	6,780
	<u>2,512,763</u>	<u>2,492,404</u>	<u>2,379,104</u>
Expenditures			
Advertising	12,884	11,067	15,075
Commissions	5,950	9,769	11,678
Employee benefits	218,024	172,323	149,707
Insurance	84,441	87,009	78,529
Interest and bank charges	6,500	21,266	29,579
License and permits	30,863	27,909	31,806
Miscellaneous	-	1,484	2,437
Printing	6,000	6,953	9,947
Professional fees	28,154	62,964	77,731
Rent and building maintenance	55,000	58,757	101,673
Salaries and wages	1,241,753	1,295,205	1,205,938
Signs	1,664	339	851
Supplies	17,500	21,524	20,799
Telephone and radios	21,436	22,772	23,852
Training and professional development	9,500	4,519	3,260
Travel and meetings	4,500	1,412	1,674
Uniforms	8,350	10,251	5,996
Vehicle fuel	416,500	396,300	427,639
Vehicle repairs and maintenance	343,744	339,002	371,807
	<u>2,512,763</u>	<u>2,550,824</u>	<u>2,569,978</u>
Operating deficit	-	(58,420)	(190,874)
Due from Core Partners	-	58,420	190,874
Net cost to KTA	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

Kings Transit Authority
Supplemental Information
Municipal Units (Unaudited)
Year ended March 31

	2020		2019
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Revenue			
Fares	\$ 610,000	\$ 620,047	\$ 607,269
Grants, municipal units	889,082	889,082	871,754
Grants, other			-
Operating grant, Province	15,338	15,339	6,677
Advertising	29,800	16,438	18,099
Management fee	143,539	143,539	129,945
Maritime Bus	863	863	7,750
Mechanic labour	63,000	60,773	62,344
Interest and other	1,660	5,482	6,780
	<u>1,753,282</u>	<u>1,751,563</u>	<u>1,710,618</u>
Expenditures			
Advertising	12,500	11,067	13,287
Commissions	5,000	8,451	10,601
Employee benefits	168,169	139,143	115,548
Insurance	50,966	53,389	48,005
Interest and bank charges	6,500	21,266	29,579
License and permits	20,312	19,447	21,254
Miscellaneous	-	(3,867)	2,437
Printing	6,000	6,953	9,013
Professional fees	27,000	62,964	77,731
Rent and building maintenance	49,000	52,414	95,606
Salaries and wages	939,809	977,200	912,367
Signs	1,280	-	851
Supplies	17,500	21,516	20,586
Telephone and radios	15,703	17,341	18,099
Training and professional development	8,466	4,357	3,260
Travel and meetings	4,500	1,258	1,654
Uniforms	5,250	7,500	4,048
Vehicle fuel	242,250	233,935	247,088
Vehicle repairs and maintenance	173,077	163,606	166,639
	<u>1,753,282</u>	<u>1,797,940</u>	<u>1,797,653</u>
Operating deficit	-	(46,377)	(87,035)
Due from Core Partners	-	46,377	87,035
Net cost to KTA	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

Kings Transit Authority
Supplemental Information
Municipality of the County of Digby (Unaudited)
Year ended March 31

	2020		2019
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Revenue			
Fares	\$ 68,200	\$ 66,618	\$ 57,908
Grants, municipal units	241,489	241,489	225,427
Grants, other	1,848	1,848	-
Advertising	2,000	-	300
Other revenue	304	104	-
	<u>313,841</u>	<u>310,059</u>	<u>283,635</u>
Expenditures			
Advertising	154	-	908
Commission	250	174	150
Employee benefits	16,853	14,429	13,193
Insurance	15,447	15,519	12,453
Interest and bank charges	-	-	-
License and permits	4,221	3,143	4,274
Management fees	34,169	34,169	30,024
Miscellaneous	-	1,246	-
Printing	-	-	338
Professional fees	462	-	-
Rent and building maintenance	6,000	6,068	6,000
Salaries and wages	99,659	102,982	95,035
Signs	154	339	91
Supplies	-	-	-
Telephone and radios	2,111	2,003	2,322
Training and professional development	414	65	-
Travel and meetings	-	-	20
Uniforms	1,200	1,044	905
Vehicle fuel	62,050	56,128	61,375
Vehicle repairs and maintenance	70,697	77,028	96,435
	<u>313,841</u>	<u>314,337</u>	<u>323,523</u>
Operating deficit	-	(4,278)	(39,888)
Due from Digby County	-	4,278	39,888
Net cost to KTA	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

Kings Transit Authority
Supplemental Information
Annapolis County West (Unaudited)
Year ended March 31

	2020		2019
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Revenue			
Fares	\$ 42,200	\$ 35,521	\$ 40,843
Grants, municipal units	209,550	209,550	190,208
Grants, other	1,432	1,432	-
Advertising	1,500	-	-
Other revenue	236	81	-
	<u>254,918</u>	<u>246,584</u>	<u>231,051</u>
Expenditures			
Advertising	115	-	440
Commission	200	166	306
Employee benefits	16,460	6,991	9,657
Insurance	8,955	9,109	9,036
License and permits	3,165	2,660	3,139
Management fees	26,485	31,185	23,796
Miscellaneous	-	1,067	-
Printing	-	-	298
Professional fees	346	-	-
Rent and building maintenance	-	76	28
Salaries and wages	100,521	107,908	103,009
Signs	115	-	-
Supplies	-	-	61
Telephone and radios	1,811	1,717	1,716
Training and professional development	310	49	-
Travel	-	19	-
Uniforms	950	450	249
Vehicle fuel	51,000	13,844	58,743
Vehicle repairs and maintenance	44,485	54,672	40,957
	<u>254,918</u>	<u>229,913</u>	<u>251,435</u>
Operating surplus (deficit)	-	16,671	(20,384)
Due (to) from Annapolis County West	-	(16,671)	20,384
Net cost to KTA	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

Kings Transit Authority
Supplemental Information
Annapolis County East (Unaudited)
Year ended March 31

2020 2019

	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Revenue			
Fares	\$ 124,000	\$ 119,462	\$ 100,852
Grants, municipal units	203,543	203,543	182,893
Grants, other	4,481	4,481	-
Advertising	1,500	-	-
Other revenue	737	252	-
	<u>334,261</u>	<u>327,738</u>	<u>283,745</u>
Expenditures			
Advertising	115	-	440
Commission	500	978	621
Employee benefits	16,542	11,759	11,309
Insurance	9,073	8,992	9,035
Licenses and permits	3,165	2,660	3,139
Management fees	82,885	78,185	76,125
Miscellaneous	-	3,038	-
Printing	-	-	298
Professional fees	346	-	-
Rent and building maintenance	-	199	39
Salaries and wages	101,764	107,115	95,527
Signs	115	-	61
Supplies	-	7	1,715
Telephone and radios	1,811	1,711	-
Training and professional development	310	49	-
Travel	-	135	-
Uniforms	950	1,257	794
Vehicle fuel	61,200	92,392	60,433
Vehicle repairs and maintenance	55,485	43,696	67,776
	<u>334,261</u>	<u>352,173</u>	<u>327,312</u>
Operating deficit	-	(24,435)	(43,567)
Due from Annapolis County East	-	24,435	43,567
Net cost to KTA	\$ -	\$ -	\$ -

See accompanying notes to financial statements.



TO: COUNCIL

SUBMITTED BY: CAO

DATE: July 7, 2020

SUBJECT: Voting Requirements for October Municipal Elections

ORIGIN NS Department of Municipal Affairs and Housing have determined that the October 2020 Municipal Elections will proceed as set on October 17, 2020

BACKGROUND COVID-19 Pandemic has changed how we do business all over the world. The Town of Kentville has been affected by the pandemic and has been following the Dept. of Health COVID-19 protocols since March 2020. Although some of the restrictions around COVID-19 have been relaxed, the Provincial State of Emergency is still in place and social distancing rules of 6 feet separation are still required. Also, NS Public Health is warning us of the very likely potential of a second wave of the pandemic this Fall. This is where Municipalities are experiencing issues trying to prepare for the safety of all voters as well as Election 2020 poll workers. We are all having trouble identifying and getting a commitment from potential employees (mostly seniors) to work the polls on election day. Some of the factors for consideration when setting up paper voting poll locations are social distancing lines inside may cause the potential of not enough space so additional locations may be required, additional staff required for people marshalling, lines stretching outside in possible messy weather, NS Health requirements to have different entrances and exits, additional signage (floor space markings, etc.), the supply of personal protection equipment for the workers (masks, gloves, disinfectant), possible plastic barriers for poll workers, disinfecting the poll booths after every voter, disposing of pencils after each use, masks may be required for voters, and the handling of the paper ballots once the polls close.

With the possibility of a second wave in the Fall Of 2020, published poll locations will have to be closed at the last minute and the potential for self-isolation is always there. Even with last minute changes, self-isolating, voters will be able to cast their votes electronically. (see attachment)

DISCUSSION After a review of the stated background information, the majority of Municipalities in NS are moving to strictly electronic voting for the 2020 elections. This can be easily done using Intellivote Systems Inc. as they did for the Town of Kentville in 2016.

POLICY IMPLICATIONS

Will require a Bylaw amendment.

BUDGET IMPLICATION

Eliminating paper ballots, we would see a drop in the budgeted election costs.

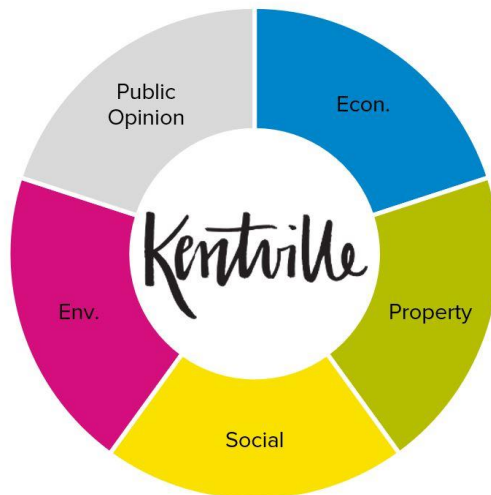
ATTACHMENTS

CH 98 Alternative Voting

RECOMMENDATION

That Council consider moving to all-electronic voting for the 2020 municipal elections using Intellivote Systems Inc. at a cost of \$12,00 plus HST (plus or minus 4,865 eligible voters based on the final electors list being available).

Town of Kentville Decision Wheel:





TOWN OF KENTVILLE BY-LAW CHAPTER 98 ALTERNATIVE VOTING

1.0 PURPOSE

- 1.1 This By-law shall be known as By-law Number 91 and may be cited as the “Alternative Voting By-law”.
- 1.2 BE IT ENACTED by the Council of the Town of Kentville, under the authority of Section 146A of the Municipal Elections Act, 1989 R.S.N.S. c. 300, as amended, as follows:

2.0 DEFINITIONS

In this by-law:

- 2.1 “Act” means the Municipal Elections Act, 1989 R.S.N.S. c. 300, as amended;
- 2.2 “advance poll” means:
- 2.2.1 the Tuesday immediately preceding ordinary polling day; and
 - 2.2.2 one other day fixed by the Returning Officer that is either Thursday, the ninth day before ordinary polling day or Saturday, the seventh day before ordinary polling day;
- 2.3 “alternative polling days” means any hours and dates fixed by a resolution of Council for alternative voting;
- 2.4 “alternative voting” means voting by telephone or via the internet and includes a combination of telephone and internet voting;
- 2.5 “ballot box” means a computer database in the system where cast internet ballots and telephone ballots are put;
- 2.6 “candidate” means a person who has been nominated as a candidate pursuant to the Act;
- 2.7 “Council” means the Council of the municipality;
- 2.8 “Education Act” means the Education Act, 1995-1996 S.N.S. c. 1, as amended;
- 2.9 “election” means an election held pursuant to the Act, including a school board election, a special election and a plebiscite;
- 2.10 “Election Officer” means an “election official” under the Act;
- 2.11 “elector” means a person:
- 2.11.1 qualified to vote pursuant to the Act and the Education Act; and
 - 2.11.2 entitled to vote for an election pursuant to section 7 of this by-law;

- 2.12 “amended list of electors” means the amended list of electors completed pursuant to section 40 of the Act;
- 2.13 “friend voter” means a friend who votes for an elector pursuant to section 9 of this by-law;
- 2.14 “internet ballot” means an image of a ballot on a computer screen including all the choices available to an elector and the spaces in which an elector marks a vote;
- 2.15 “municipality” means the Town of Kentville;
- 2.16 “normal business hours” means the time between 8:30 am and 4:30 pm Monday through to and including Friday;
- 2.17 “ordinary polling day” means the third Saturday in October in a regular election year and in the case of any other election means the Saturday fixed for the election;
- 2.18 “PIN” means the Personal Identification Number issued to an elector for alternative voting on alternative polling days;
- 2.19 “plebiscite” means a plebiscite directed to be held by the Council pursuant to s.53 of the Act;
- 2.20 “proxy voter” means an elector who votes by a proxy pursuant to the Act;
- 2.21 “regular election year” means 2012 and every fourth year thereafter;
- 2.22 “rejected ballot” means an internet ballot or telephone ballot that has not been marked for any candidate;
- 2.23 “Returning Officer” means a Returning Officer appointed pursuant to the Act;
- 2.24 “seal” means to secure the ballot box and prevent internet and telephone ballots from being cast;
- 2.25 “special election” means a special election held pursuant to the Act, including a special election for a vacancy on a school board;
- 2.26 “system” means the technology, including software, that:
 - 2.26.1 records and counts votes; and
 - 2.26.2 processes and stores the results of alternative voting during alternative polling days;
- 2.27 “System Elections Officer” means:
 - 2.27.1 a person who maintains, monitors, or audits the system, and
 - 2.27.2 a person who has access to the system beyond the access necessary to vote by alternative voting.
- 2.28 “telephone ballot” means:
 - 2.28.1 an audio set of instructions which describes the voting choices available to an elector; and
 - 2.28.2 the marking of a selection by an elector by depressing the number on a touch tone keypad;

3.0 SCOPE

4.0 BY-LAW

Alternative Voting Permitted

4.1 Subject to this by-law, alternative voting shall be permitted on alternative polling days.

Notification of Electors

4.2 The Returning Officer shall cause notice of alternative polling days to be published in a newspaper circulating in the municipality.

4.3 The notice of alternative polling days shall:

- 4.3.1 identify the alternative polling days for alternative voting; and
- 4.3.2 inform the elector that telephone voting and internet voting is permitted during alternative polling days.

4.4 The notice may include any other information the Returning Officer deems necessary.

Form of Telephone and Internet Ballots

4.5 A telephone ballot and internet ballot shall:

- 4.5.1 identify by the title “Election for Mayor” or “Election for Councillor” or “Election for School Board Member”, as the case may be;
- 4.5.2 identify the names (or names by which they are commonly known) of the candidates, with given names followed by surnames, arranged alphabetically in order of their surnames and, where necessary, their given names; and
- 4.5.3 warn the elector to “vote for one candidate only” or “vote for not more than (the number of candidates to be elected) candidates”, as the case may be.

4.6 No title, honour, decoration or degree shall be included with a candidate’s name on an internet ballot or telephone ballot.

Oath

4.7 Any oath that is authorized or required shall be made:

- 4.7.1 in the form specified by this by-law, or
- 4.7.2 if the form is not specified by this by-law, in the form required by the Act.

Electors

4.8 No person shall vote by alternative voting unless:

- 4.8.1 the person’s name appears on the amended list of electors on the date chosen by Council for the amended list of electors to be completed pursuant to section 40 of the Act; or
- 4.8.2 the person’s name does not appear on the amended list of electors and:
 - 4.8.2.1 the person appears before the Returning Officer during normal business hours during alternative polling days; and
 - 4.8.2.2 the person swears an oath in the prescribed form to this by-law.

Proxy Voting

4.9A proxy voter shall not vote for an elector by alternative voting.

Friend Voting

4.10 A friend voter shall only vote for an elector by alternative voting if an elector is unable to vote because:

4.10.1 the elector is blind;

4.10.2 the elector cannot read; or

4.10.3 the elector has a physical disability that prevents him or her from voting by alternative voting.

4.10.4 the elector and the friend appear, in person, before the Returning Officer and take the prescribed oaths.

4.11A candidate shall not act as a friend voter unless the elector is a child, grandchild, brother, sister, parent, grandparent, or spouse of the candidate.

4.12 The elector shall take an oath in the prescribed form to this by-law providing that he or she is incapable of voting without assistance.

4.13 The friend of the elector shall take an oath in the prescribed form to this by-law that:

4.13.1 the friend has not previously acted as a friend for any other elector in the election other than an elector who is a child, grandchild, brother, sister, parent, grandparent, or spouse of the friend of the elector;

4.13.2 the friend will mark the ballot as requested by the elector; and

4.13.3 the friend will keep secret the choice of the elector.

4.14 The Returning Officer shall enter in the poll book:

4.14.1 the reason why the elector is unable to vote;

4.14.2 the name of the friend; and

4.14.3 the fact that the oaths were taken.

Voting

The system shall put internet ballots and telephone ballots cast by an elector in the ballot box.

Seal

4.15 Where alternative voting closes before the close of the polls on ordinary polling day, the system shall seal the ballot box until after the close of the poll on ordinary polling day.

4.16 The system shall seal the ballot box even where fewer than ten persons from any polling district voted for a candidate during alternative polling days.

List of persons who voted

4.17 Where alternative voting closes before the close of the polls on ordinary polling day, the system shall:

4.17.1 generate a list of all electors who voted by alternative voting; and

- 4.17.2 on the Amended List of Electors cause a line to be drawn through the name of all of the electors who voted during alternative polling days.
- 4.18 A printed and electronic copy of the lists under section 12 shall be delivered to the Returning Officer within 24 hours of the close of alternative voting.
- 4.19 Where alternative voting closes at the close of the polls on ordinary polling day, the system shall generate a list of all electors who voted by alternative voting.

Counting

- 4.20 At the close of ordinary polling day, the system shall generate a count of the telephone ballots and internet ballots in the ballot box that were cast for each candidate during alternative polling days.
- 4.21 In counting the votes that were cast for each candidate during alternative polling days, the system shall not count rejected ballots.

Tallying of Rejected Ballots

At the close of ordinary polling day, the system shall tally the number of rejected ballots that were cast during alternative polling days and the tally shall be delivered to the Returning Officer.

Recount by System

- 4.22 In the event of a recount, the system shall regenerate the election count and a printed copy of the regenerated count shall be given to the Returning Officer.
- 4.23 If the initial count and the regenerated count match, the regenerated count shall be the final count of the votes cast by alternative voting.
- 4.24 If the regenerated count and the initial count do not match, the Returning Officer shall:
 - 4.24.1 direct one final count be regenerated by the system of the votes cast by alternative voting, and
 - 4.24.2 attend while the final count is being regenerated.
- 4.25 Subject to the direction of the judge under section 4.26, the regenerated final count is intended to be the final recount of the votes cast by alternative voting.

Recount by Court

- 4.26 The final recount of the votes cast by alternative voting shall be added to the judge's count of the number of votes cast by conventional or non-alternative voting.

Secrecy

- 4.27 An election officer and system election officer shall oversee and maintain the secrecy of the voting.
- 4.28 Every person in attendance at a polling station, or at the counting of the votes, shall maintain and aid in maintaining the secrecy of the voting.

Other Methods of Voting

- 4.29 Notwithstanding this by-law, conventional or non-alternative voting is permitted at the polls held on ordinary polling days as well as at advance polls held pursuant to the Act.

Severability

- 4.30 If a court of competent jurisdiction should declare any section or part of a section of this by-law to be invalid, such section or part of a section shall not be construed as having persuaded or influenced Council to pass the remainder of the by-law and it is hereby declared that the remainder of the by-law shall be valid and shall remain in force.

Prohibitions

- 4.31 No person shall:
- 4.31.1 use another person's PIN to vote or access the system unless the person is a friend voter;
 - 4.31.2 take, seize, or otherwise deprive an elector of his or her PIN; or
 - 4.31.3 sell, gift, transfer, assign or purchase a PIN.
- 4.32 No person shall:
- 4.32.1 interfere or attempt to interfere with an elector who is casting an internet ballot or telephone ballot;
 - 4.32.2 interfere or attempt to interfere with an alternative voter or voting procedure; or
 - 4.32.3 attempt to ascertain the name of the candidate for whom an elector is about to vote or has voted.
- 4.33 No person shall, at any time, communicate or attempt to communicate to any person any information relating to the candidate for whom an elector has voted.

Offences and Penalty

- 4.34 A person who:
- 4.34.1 violates any provision of this by-law; or
 - 4.34.2 does, causes or aids or abets any person in causing or doing any act that is done in violation of any provision of this by-law; or
 - 4.34.3 is guilty of an offence.
- 4.35 A person who commits an offence under this by-law is liable, on summary conviction, to a penalty of not less than five thousand dollars and not more than ten thousand dollars and in default of payment, to imprisonment for a term of two years less a day, or both.
- 4.36 In determining a penalty under subsection 4.35, a judge may take into account:
- 4.36.1 the number of votes attempted to be interfered with;
 - 4.36.2 the number of votes interfered with; and
 - 4.36.3 any potential interference with the outcome of an election.

- 4.37 Pursuant to section 146A of the Act:
- 4.38 the limitation period for the prosecution of an offence under this by-law is two years from the later of:
 - 4.38.1 the date of the commission of the offence, and
 - 4.38.2 the date on which it was discovered that an offence had been committed.
- 4.39 The Remission of Penalties Act, 1989 SNS c. 397, as amended, does not apply to a pecuniary penalty imposed by this by-law.

5.0 ASSOCIATED DOCUMENTS

- Schedule A:** Form 26, *Oath or affirmation of friend of elector requiring assistance for alternative voting (unrelated)*
- Schedule B:** Form 26A, *Oath or affirmation of friend of elector requiring assistance for alternative voting (candidate/relative)*
- Schedule C:** Form 31, *Oath or affirmation of elector not on list of electors*
- Schedule D:** Form 31A, *Oath or affirmation of elector not on list of electors for use when elector can vote only for regional/district school board*

6.0 CLERK’S ANNOTATION FOR OFFICIAL BY-LAW BOOK

Date of first reading:	June 27, 2016
Date of advertisement of Notice of Intent to Consider:	August 17, 2016
Date of second reading:	September 26, 2016
*Date of advertisement of Passage of By-Law:	October 12, 2016
Date of mailing to Minister a certified copy of By-Law:	October 13, 2016
Reformatted:	December 2017

I certify that this Alternative Voting Bylaw – Chapter 98 was adopted by Council and published as indicated above.

December 5, 2017

*Effective Date of the By-Law unless otherwise specified in the By-Law



TOWN OF KENTVILLE BY-LAW 98

Schedule A: FORM 26

BY-LAW SECTION 9

OATH OR AFFIRMATION OF FRIEND OF ELECTOR REQUIRING ASSISTANCE FOR
ALTERNATIVE VOTING (UNRELATED)

(For use by a person who is not a candidate and who is not related to the elector)

You swear (or solemnly affirm) that:

(a) you have not previously acted as a friend for any other elector in the election who is not a child, grandchild, brother, sister, parent, grandparent, or spouse;

(b) you will carry out the wishes of the elector on whose behalf you act; and

(c) you will keep secret the name of the candidate or candidates for whom you mark the internet ballot or telephone ballot.

Name of Elector (Please Print)	Address of Elector	Elector's Date of Birth	Signature of Elector	Consents to name being added to Voter's List*
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

(* write yes or no)

Sworn (or affirmed) at Kentville, in the County of Kings, this _____ day of _____, 20____.

Deputy Returning Officer _____

NOTE: A candidate shall not act as a friend of an elector who is not a child, grandchild, brother, sister, parent, grandparent, or spouse of the candidate. A person who is not a candidate may act as a friend for one unrelated elector and any number of electors who are a child, grandchild, brother, sister, parent, grandparent, or spouse of the friend.



TOWN OF KENTVILLE BY-LAW 98
Schedule B: FORM 26A
BY-LAW SECTION 9
OATH OR AFFIRMATION OF FRIEND OF ELECTOR REQUIRING ASSISTANCE
FOR ALTERNATIVE VOTING
(CANDIDATE/RELATIVE)
 (For use by a person, including a candidate, who is related to the elector)

You swear (or solemnly affirm) that:

- (a) the elector on whose behalf you acted is a child, grandchild, brother, sister, parent, grandparent, or spouse,
- (b) you will carry out the wishes of the elector on whose behalf you act; and
- (c) you will keep secret the name of the candidate or candidates for whom you mark the internet ballot or telephone ballot.

NOTE: A candidate shall not act as a friend of an elector who is not a child, grandchild, brother, sister, parent, grandparent, or spouse of the candidate. A person who is not a candidate may act as a friend for one unrelated elector and any number of electors who are a child, grandchild, brother, sister, parent, grandparent, or spouse of the friend.

Name of Elector (Please Print)	Address of Elector	Elector's Date of Birth	Signature of Elector	Consents to name being added to Voter's List*
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

(* write yes or no)

Sworn (or affirmed) at Kentville, in the County of Kings, this ____ day of _____, 20__.

Deputy Returning Officer _____



TOWN OF KENTVILLE BY-LAW 98
Schedule C: FORM 31
 BY-LAW SECTION 7
 OATH OR AFFIRMATION OF ELECTOR
 NOT ON LIST OF ELECTORS

I swear (or solemnly affirm) that:

1. On this date I actually reside in Polling Division Number ____ of the Town of Kentville.
2. I have been ordinarily resident in the Town of Kentville immediately before the first advance polling day in this election.
3. I have not voted before in this election.
4. I am a Canadian citizen and of the full age of eighteen years, or will be on the first advance polling day.
5. I am not the returning officer, a person serving a sentence in a penal or reform institution, or a person convicted of bribery under the Municipal Elections Act in the six years preceding ordinary polling day.

Name of Elector (Please Print)	Address of Elector	Elector's Date of Birth	Signature of Elector	Consents to name being added to Voter's List*
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

(* write yes or no)

Sworn (or affirmed) at Kentville, in the County of Kings, this ____ day of _____, 20__.

Deputy Returning Officer _____

The Voters List may be used in future municipal, provincial or federal elections.
 (Date of Birth will be removed from final list of electors).



TOWN OF KENTVILLE BY-LAW 98

Schedule D: FORM 31A

BY-LAW SECTION 7

OATH OR AFFIRMATION OF ELECTOR NOT ON LIST OF ELECTORS
FOR USE WHEN ELECTOR CAN VOTE ONLY FOR
REGIONAL/DISTRICT SCHOOL BOARD

I swear (or solemnly affirm) that:

1. On this date I actually reside in Polling Division Number ____ of the Town of Kentville.
2. I have been ordinarily resident in the school region in which my Polling Division is located immediately before the first advance polling day in this election.
3. I have not voted before in this election.
4. I am a Canadian citizen and of the full age of eighteen years, on the first advance polling day.
5. I am not the returning officer, a person serving a sentence in a penal or reform institution, or a person convicted of bribery under the Municipal Elections Act in the six years preceding ordinary polling day.

Name of Elector (Please Print)	Address of Elector	Elector's Date of Birth	Signature of Elector	Consents to name being added to Voter's List*
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

(* write yes or no)

Sworn (or affirmed) at Kentville, in the County of Kings, this ____ day of _____, 20__.

Deputy Returning Officer _____

The Voters List may be used in future municipal, provincial or federal elections.
(Date of Birth will be removed from final list of electors).