

TOWN OF MAHONE BAY

TOWN COUNCIL

AGENDA

January 24, 2019

7:00 p.m.

Call to Order

Approval of Agenda

Minutes

1. January 8, 2019 Regular Meeting
2. January 16, 2019 Special Meeting

Consideration of Delegations

1. Adam Ekins – Fire Department Quarterly Report a. Annual Summary of Calls

Correspondence – Action Items

1. NSFM – Spring Conference and Fall Conference Session Topics Request

Correspondence – Information Items

1. Canada Post – Press Release, Mahone Bay Stamp
 - a. Stamp Image
2. Carlos Resendes, VP Business and Innovation Services, PVSC – 2019 Assessment Roll Media Kit
 - a. Assessment Roll Media Kit b. Social Media Guide
 - b. Image 1 Image 2 Image 3
3. Sgt. David Ferguson, RCMP - Information about the RCMP's New 9pm Crime Prevention Campaign
 - a. Brochure b. Poster
4. Elisabeth Bailey, Community Health Board Coordinator for Lunenburg, Queens and Shelburne – Nova Scotia Health Authority's Strategic Plan Renewal
 - a. Poster
5. Margaret Miller, Minister of the Environment – Amendments to Provincial Solid Waste Resource Management Regulations
6. NSFM - Press Release, Appointment of New Chief Executive Officer
7. NSFM - Appointment to MFC Board of Directors
8. NSFM - Municipal Matters Newsletter, January 2019
9. NSFM - Invitation to Consultation Sessions, Minimum Planning Standards
10. NSFM – Seeking Expressions of Interest for Built Environment Standard Development Committee
 - a. Built Environment Terms of Reference
11. Councillor Penny Carver – Information regarding SHIFT evaluation a. SHIFT 18 Month Progress Report
12. Richard Barclay, Treasurer, Mahone Bay Civic Marina – 2018 Financial Data
13. Stacy O'Rourke, Director of Communications, CNSOPB – Email concerning BP Canada Exploration License
14. Stacy O'Rourke, Director of Communications, CNSOPB – Email Concerning Postponement of Environmental Assessment

Staff Reports

1. Council Report
2. Staff Report – Snow and Ice Control Policy (from Jan 8th)
3. Staff Report – External Funding Sources for 2019-20
4. Staff Report – Collection RFP
5. Staff Report – Wholesale Backup Top-up Service

Council Items

1. Mayor Devenne – Approval of 2017/18 Audited Financial Statements
2. Mayor Devenne - 2019/20 Strategic Plan Review and Budget Meeting Schedule
3. Mayor Devenne – Mahone Bay Harbour Management
4. Mayor Devenne – Plastic Bag Ban
1. Councillor Carver – Motion – NOW Lunenburg County's Physician Recruitment Campaign

Committee Reports

1. RCMP Reports and Statistics presented to Jan 24th PAB meeting
 - a. Third Quarter Statistics – Mahone Bay
 - b. 2018 Third Quarter Statistics - Comparison
 - c. October 2018 Statistics
 - d. November 2018 Statistics
 - e. December 2018 Statistics
 - f. Annual Statistics 2018 – Mahone Bay
Annual Statistics 2018 – Lunenburg District

New Business

Closed Session

Adjournment



The Regular Meeting of Town Council for the Town of Mahone Bay was held on Tuesday, January 8, 2019 at 7:00 p.m. in Council Chambers.

Present:

Mayor D. Devenne
Deputy Mayor K. Nauss
Councillor J. Bain
Councillor P. Carver
Councillor J. Feeney
Councillor C. O'Neill
CAO, D. Heide
Acting Secretary, K. Redden

Regrets: Councillor R. Nowe

Gallery: 2

Agenda

A motion by Councillor Feeney, seconded by Councillor Carver, **"TO approve the agenda as presented."** Motion carried.

Minutes

A motion by Councillor Carver, seconded by Deputy Mayor Nauss, **"THAT the minutes of the December 11, 2018 special council meeting be approved as circulated."** Motion carried.

A motion by Deputy Mayor Nauss, seconded by Councillor Feeney, **"THAT the Minutes of the December 11, 2018 regular council meeting be approved as circulated."** Motion carried.

Consideration of Delegations

Now Lunenburg County

Council received a presentation from Lynn Hennigar of NOW Lunenburg County.

A notice of motion by Councillor Carver, **"THAT the Town of Mahone Bay initiate discussion with all 4 Lunenburg County municipalities to develop a system of prorated contribution for NOW Lunenburg County's physician recruitment campaign."**

This item will be added to the January 24, 2019 Council agenda.

Taming the Octopus

Council received a presentation from Bernice Williams of the Taming the Octopus project. Ms. Williams is requesting support through promotion of the project.

Councillor Carver excused herself from the Council table at 7:20pm to take part in the presentation.

Councillor Carver returned to the Council table at 7:34pm

Correspondence – Action Items

1. Darryl Haley of the Mahone Bay Heritage Boatyard Cooperative with a funding request.

A motion by Councillor Feeney, seconded by Deputy Mayor Nauss, **“THAT the Heritage Boatyard Cooperative’s request be referred to the budget review process and that staff draft a letter to the Heritage Boatyard Cooperative to inform them of the Town’s Grants to Organizations policy and request a completed grant application form.”** Motion carried.

Correspondence – Information Items

1. Amarjeet Sohi, Minister of the Department of Natural Resources, with a letter in response to the Town’s letter to Jonathan Wilkinson, Minister of Fisheries, Oceans and the Canadian Coast Guard, concerning the CNSOPB’s decision to allow oil and gas exploration drilling off the coast of Nova Scotia.
2. Honourable Chuck Porter, Minister of the Department of Municipal Affairs, with a letter concerning the Town of Mahone Bay’s 2018 911 Cost Recovery Fund payment.
3. Karen Hutt, President and CAO of Nova Scotia Power, with a letter concerning the November 29, 2018 Power Outage.
4. Kelliann Dean, Deputy Minister of the Nova Scotia Department of Municipal Affairs, with a response letter to Karen Mattatall, Mayor of the Town of Shelburne, concerning central dispatch for fire departments.
5. Mark Furey, Minister of the Department of Justice, with the Province’s Accessibility Strategy plan and Accessibility plan.
6. NSAR (Nova Scotia Association of Realtors) with a request for changes to the way deed transfer tax is collected.
7. NSFM (Nova Scotia Federation of Municipalities) with the December 12, 2018 Municipal Matters Newsletter and December 7, 2019 NSFM Board Report.
8. Sadie Toulany, Advisor and Communications with the CNSOPB (Canada-Nova Scotia Offshore Petroleum Board), with a Press Release concerning the CNSPOB’s recent call for bids.
9. Sadie Toulany, Advisor and Communications with the CNSOPB, with an update on the Aspy D-11 Drilling Program.
10. Will Brooke, Policy Advisor with the NSFM, with an update on rural internet.
11. Will Brooke, Policy Advisor with the NSFM, with a pilot program to remove the CAP program.

A motion by Deputy Mayor Nauss, seconded by Councillor Feeney, **“THAT the correspondence numbered 1-11 be received and filed.”** Motion carried.

Staff Reports

Council Report

Council engaged in discussion on the council report; no motions were put on the floor.

Snow and Ice Control Policy

This item was recommended for next council meeting, January 24, 2019

Cemetery Bylaw

A motion by Councillor Feeney, seconded by Councillor O’Neill, **“THAT Council give first reading to the amended Cemetery By-law as presented in the CAO’s Report and schedule a public hearing to consider the By-law amendment at 6:30PM on February 12, 2019.”**

Motion carried.

Asset Management Policy

A motion by Councillor Carver, seconded by Councillor Feeney, **“THAT Council adopt the Asset Management Policy as amended.”** Motion carried.

Town Centennial

A motion by Councillor Carver, seconded by Councillor O’Neill, **“THAT Council direct staff to conduct a community session concerning recognition of the Town’s centennial on January 22, 2019 and to report back to Council in this regard at the regular Council meeting on February 12, 2019.”** Motion carried.

HR Shared Services

A motion by Councillor O’Neill, seconded by Councillor Carver, **“THAT Council approve the development of a twelve (12) month trial agreement for the provision of shared Human Resources support services by the Town of Bridgewater and the Municipality of the District of Lunenburg with the Town of Mahone Bay having the option to purchase said services on an hourly cost recovery basis of \$32/hour.”** Motion carried.

Council Items

Mayor Devenne - 2019-2020 Recommendations – Committee Appointments

A motion by Councillor Carver, seconded by Councillor Feeney **“TO go into closed session at 8:01pm, to discuss personnel matters as permitted by the MGA 22(2)(c).** Motion carried.

Staff was not present for the closed session on personnel matters.

Council returned to open session at 8:30pm.

A motion by Deputy Mayor Nauss, seconded by Councillor O’Neill, **“THAT the committee appointment recommendations be approved as amended.** Motion carried.

Mayor Devenne – CMHC Housing Action Plans Guide for Municipalities

A motion by Councillor Carver, seconded by Councillor O'Neill, **"THAT Staff prepare a report on the need for a Town housing advisory committee and make a recommendation to Council."**

Motion carried.

Councillor Carver – Dog Waste Bag Dispensers

A motion by Councillor Carver, seconded by Councillor O'Neill, **"THAT staff investigate the cost of dog waste bag dispensers and advisability of installing them within the Town and report back to council."**

Motion carried.

Committee Reports

Audit Committee Minutes

Council received the minutes; no motions were put on the floor.

Cost Sharing Advisory Committee Minutes

Council received the minutes; no motions were put on the floor.

Lunenburg County Seniors' Safety Program Monthly Report

Council received the report; no motions were put on the floor.

Municipal Finance Corporation December 2018 Newsletter

Council received the newsletter; no motions were put on the floor.

Accounts

November 2018

A motion by Deputy Mayor Nauss, seconded by Councillor O'Neill, **"THAT Council approve November's accounts in the amount of \$193,650.09."**

Motion carried.

December 2018

A motion by Deputy Mayor Nauss, seconded by Councillor Carver, **"THAT Council approve December's accounts in the amount of \$248,540.93."**

Motion carried.

The meeting adjourned upon motion at 9:05 p.m.

TOWN OF MAHONE BAY

TOWN OF MAHONE BAY

Acting Town Clerk, Kelly Redden

Mayor, David Devenne

2019-2020 CITIZEN APPOINTMENT RECOMMENDATIONS

AGE FRIENDLY COMMITTEE (up to 7)

<u>LAST NAME</u>	<u>FIRST NAME</u>
HARRISON	ANNE
BERKELEY	CRYSTAL
MATEAR	GREG

ASSET MANAGEMENT COMMITTEE (up to 5)

<u>LAST NAME</u>	<u>FIRST NAME</u>
HENNIGAR	LYNN
WHYNOT	NORMAN
VEINOT	SCOTT
COLLERY	AARON
KING	DANIELLE

AUDIT AND FINANCE COMMITTEE (up to 2)

<u>LAST NAME</u>	<u>FIRST NAME</u>
VEINOT	SCOTT
LEWIS	BILL

CEMETERY COMMITTEE (up to 2)

<u>LAST NAME</u>	<u>FIRST NAME</u>
VEINOTTE	BRUCE
MORSE	ROBERT

ECONOMIC DEVELOPMENT COMMITTEE (up to 4)

<u>LAST NAME</u>	<u>FIRST NAME</u>
HENNIGAR	LYNN
ST ONGE	ANNETTE
FRAMPTON	JEFF
KING	DANIELLE

HERITAGE ADVISORY COMMITTEE (up to 2)

<u>LAST NAME</u>	<u>FIRST NAME</u>
MATEAR	GREG
BERKELEY*	CHRIS

**late
applicant*

PLANNING ADVISORY COMMITTEE (up to 4)

<u>LAST NAME</u>	<u>FIRST NAME</u>
MARTELL	KRISTEN
BIEBESHEIMER	JOHN
JOHNSON	RICHARD W
BARR	CHARLES

POLICE ADVISORY BOARD (up to 2)

<u>LAST NAME</u>	<u>FIRST NAME</u>
COLLERY	AARON
KOWALSKI	BILL

SOUTH SHORE REGIONAL LIBRARY BOARD (1)

<u>LAST NAME</u>	<u>FIRST NAME</u>
KOWALSKI	BILL

Public Applicants for Town Committees Included:

Charles Barr, Chris Berkeley, Crystal Berkeley, John Biebesheimer, Aaron Collery, Jeff Frampton, Anne Harrison, Chris Heide, Lynn Hennigar, Richard Johnson, Danielle King, Bill Kowalski, Bill Lewis, Kristen Martell, Greg Matear, Robert Morse, Annette St. Onge, Scott Veinot, Bruce Veinotte, Norman Whynot, Jim Wentzell



The special meeting of the Town of Mahone Bay Council was held on Wednesday, January 16th, 2019 at 5:00 p.m.

Present:

Mayor D. Devenne
Deputy Mayor Nauss
Councillor J. Bain
Councillor P. Carver
Councillor R. Nowe
Councillor C. O'Neill
Councillor J. Feeney
CAO D. Heide (Secretary)
DOO D. MacKenzie
MOF L. Wentzell

Regrets: None

Gallery: 2

Mayor Devenne called the meeting to order at 5:00 PM, welcoming staff, media and members of the public.

Staff Report re 2019 ICIP Application(s) – Green: Environmental Quality Category

Nauss – Feeney

THAT Council approves the following projects for application to the Investing in Canada Infrastructure Program – Green: Environmental Quality Category with priority assigned as follows:

Priority #1 - Main Street Utilities Rehabilitation & Improvement - \$4,108,868;

Priority #2 - Waterline Rehabilitation and Wastewater System Extension - \$1,338,772;

and directs staff to submit the necessary applications to the Nova Scotia Department of Municipal Affairs by the January 18th, 2019 deadline.

Motion Carried.

Adjournment

Adjourned on motion by Councillor Carver at 5:57 PM.

TOWN OF MAHONE BAY

TOWN OF MAHONE BAY

Acting Town Clerk, Kelly Redden

Mayor, David Devenne

Mahone Bay and District Fire Department

Quarterly report from Oct.1 2018 to Dec 31, 2018

Number of active members is 34

Number of junior members is 6

Number of associate members is 3

During this Quarter the Department responded to 22 calls as shown below:

MVA'S

Oct. 20 Mahone Bay 14 members
Nov. 16 Martins River 10 Members
Nov. 22 Hwy 103 12 Members
Nov. 27 Blockhouse 13 Members
Dec. 16 Maders Cove 17 Members
Dec. 17 Blockhouse 14 Members
Dec. 28 Maders Cove 16 Members

Medical Calls

Oct. 15 Mahone Bay 10 Members
Nov 9 Mahone Bay 9 Members
Dec. 4 Clearland 6 Members
Dec. 12 Mahone Bay 8 Members

Mutual Aid Calls

Oct 17 Oakhill 12 Members
Oct 19 Blockhouse 11 Members
Oct. 19 Blockhouse 12 Members
Nov. 3 Lunenburg 16 Members
Dec. 8 Blockhouse 11 Members

Fire Alarms

Oct. 24 Mahone Bay 11 Members
Dec. 12 Mahone Bay 9 Members
Dec. 14 Mahone Bay 7 Members
Dec. 30 Oakland 12 Member

Fire and other Calls

Oct 19 CO2 Detector Mahone Bay 12 Members
Dec. 23 Smoke /Burning Mahone Bay 14 Members

In the last 3 months we have had practices with the trucks, Breathing Apparatus, and pumps.

We also did our regular checks on the trucks and other equipment. Some of our air tanks for the B.A.s have been sent away to be checked and tested.

We will continue to work with the Town in order to keep the excellent relationship we now share.

I would also like to thank the staff at the Town Office. They have been great to work with.

Attached you will find a summary of the Fire Calls for the year 2018.

Thanks,

Fire Chief Richard Nowe
Mahone Bay and District Fire Department

Fire Departments Dispatched by SBC ANNUAL SUMMARY OF CALLS

Department: MAHONE BAY

2018

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTALS
Fire Alarm	3	5	4	5	3	1	2	5	2	2		3	35
Flue/Chimney Fire		1											1
Medical/Lift Assist		1	1	4		1				1	1	2	11
Mutual Aid	2			1	2	3		1	2	3	3	2	19
MVA			1	3	1	1	1	1		1	1	2	12
Flood	1												1
Rescue								1					1
CO Alarm			1			1				1			3
Structure	1							1					2
Grass Fire					1			2	1				4
Odour		2		1									3
Tree on Lines on Fire											1		1
Smoke Sighting			1									1	2
TOTALS	7	9	8	14	7	7	3	11	5	8	6	10	95

Kelly Redden

Subject: FW: NSFM SPRING WORKSHOP AND FALL CONFERENCE SESSION TOPICS REQUEST--
Action Required: Response by February 7th

From: NSFM Info <Info@nsfm.ca>

Sent: January 14, 2019 12:54 PM

To: Tracy Verbeke <TVerbeke@nsfm.ca>

Subject: NSFM SPRING WORKSHOP AND FALL CONFERENCE SESSION TOPICS REQUEST--Action Required: Response by February 7th

TO: Mayors, Wardens, Councillors and CAO's, All Units

FR: Judy Webber, NSFM Event Planner

RE: NSFM SPRING WORKSHOP AND FALL CONFERENCE SESSION TOPICS REQUEST – RESPONSE BY FEB 7TH

The NSFM Spring Workshop will take place on May 8th to 10th in Truro and the Fall Conference at the Halifax Westin in early November. Both planning committees will be meeting in February to begin setting the agendas.

The Committees would appreciate input from the membership in terms of topics you would like to see at the upcoming events. These are your events and we want you to get the most out of them.

Please provide up to three topics you would like to see offered.

The Committees will review all topics received at their initial meetings. Even though we may only be able to accommodate a few suggestions, we sincerely appreciate all of your input.

Please provide your topics via e-mail directly to NSFM Event Planner, Judy Webber – jwebber@nsfm.ca by FEBRUARY 7TH, 2019.

--

NOVA SCOTIA FEDERATION OF MUNICIPALITIES

t +1.902.423.8331

nsfm.ca | [facebook](https://www.facebook.com/nsfm.ca) | [twitter](https://twitter.com/nsfm_ca) | [linkedin](https://www.linkedin.com/company/nsfm-ca) | [instagram](https://www.instagram.com/nsfm.ca)



NOVA SCOTIA FEDERATION
OF MUNICIPALITIES

PLEASE NOTE: If you do not want to receive communications from NSFM, please e-mail Tracy Verbeke at tverbeke@nsfm.ca, and you will be removed from the mailing list.



JANUARY 14, 2019

From Far and Wide returns: nine more stamps celebrating coast-to-coast-to-coast splendor

This series continues to invite Canadians to seek out this country's most picturesque places.

OTTAWA – Canada Post has issued the second set of stamps in the multiyear From Far and Wide series – its name inspired by a line in the lyrics of “O Canada” – that promises to take Canadians on an armchair journey to some of the most breathtaking and memorable must-see locations.

The nine definitive stamps, smaller stamps used mainly for mailing, cover off the new 2019 postal rates with five domestic-rate Permanent™ stamps, as well as stamps bearing U.S., International and Oversized rates, plus the single-purchase \$1.05 rate. The 2019 edition of the stamp series offers fascinating views of the following destinations:

- Tombstone Territorial Park, Yukon
- Athabasca Falls, Jasper National Park, Alberta
- Quttinirpaaq National Park, Nunavut
- Mahone Bay, Nova Scotia
- Little Limestone Lake Provincial Park, Manitoba
- Castle Butte, Big Muddy Badlands, Saskatchewan
- Smoke Lake, Algonquin Provincial Park, Ontario
- Mingan Archipelago National Park Reserve, Quebec
- Iceberg Alley, Ferryland, Newfoundland and Labrador

The Permanent domestic stamps are available in booklets of 10 (two of each image) and coils of 100, while the U.S.-rate, Oversized-rate and International-rate denominations are available in booklets of six and coils of 50. The issue also includes a souvenir sheet and several other formats for collectors, as well as an Official First Day Cover, cancelled in Mahone Bay, Nova Scotia, the location featured on one of the Permanent stamps. The issue was designed by Stéphane Huot of Montréal and printed by the Lowe-Martin Group.

Click here for [high resolution images](#) and here for additional information in [Details](#) magazine.

-30-

For more information:

Media Relations
613-734-8888
media@canadapost.ca

© 2019



CANADA



Kelly Redden

From: Town of Mahone Bay Clerk
Subject: FW: 2019 Assessment Roll Media Kit
Attachments: PVSC Social Media Guide _2019 Property Assessments.doc; PVSC web image 1.png; PVSC web image 2.png; PVSC web image 3.png; 2019 Assessment Roll Media Kit - PVSC.pdf

From: Carlos Resendes <CarlosResendes@pvsc.ca>
Sent: January 14, 2019 1:01 PM
Subject: 2019 Assessment Roll Media Kit

Good afternoon,

Today we mailed over 627,000 assessment notices to Nova Scotia property owners. Assessment information is now public and can be found on our website www.pvsc.ca.

Attached to this email is the media kit sent to provincial media outlets this morning. Our media contact, Shannon Peterson, can be reached at 902-499-3885 or shannonpeterson@pvsc.ca.

Similar to advanced notification of preliminary assessments in the fall, we prepared a social media package and graphics that can be used by your staff and elected officials (attached to this email).

If you have any assessment related questions, please contact us at 1-800-380-7775 and we will direct you to the manager for your area.

Regards,
Carlos

Carlos Resendes, VP Business and Innovation Services
Property Valuation Services Corporation
Park Place II Suite 200, 238A Brownlow Ave.
Dartmouth NS, B3B 2B4
C. 902-471-6482 | F. 902-720-7873 | carlosresendes@pvsc.ca
www.pvsc.ca

This email and any attachments is considered confidential and is intended for a specific individual and purpose. If you have received this email in error, and are not the intended recipient, please contact the sender immediately, and delete the email. Unauthorized disclosure, copying, distribution or the taking of any action in reference to the information contained in this email is strictly prohibited.


Property Valuation Services Corporation Media Kit

January 14, 2019



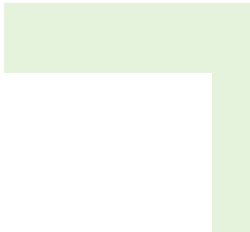


Contents

- ▶ About PVSC
 - ▶ Inquiry and Appeal Period Dates
 - ▶ 2019 Assessment Roll
 - ▶ Quotes
 - ▶ Additional Information
 - ▶ Interview Requests
- 

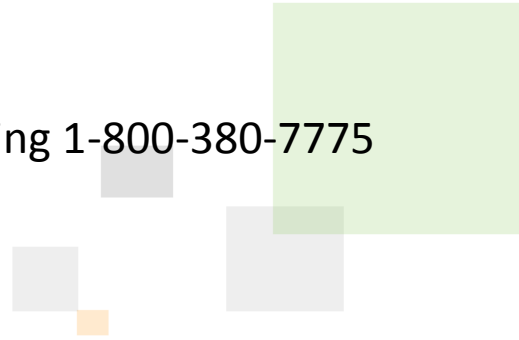


About PVSC

- ▶ Municipally funded, independent, not-for-profit organization that provides assessment services for 50 municipalities in Nova Scotia
 - ▶ Governed by a Board of Directors
 - ▶ 135 employees across the province
 - ▶ ~ 627,000 assessment accounts
 - ▶ Provides annual assessment rolls to municipalities and annual assessment notices to property owners
- 



Inquiry and Appeal Period

- ▶ 31 day inquiry and appeal period is January 14, 2019 – midnight, February 14, 2019
 - ▶ Property owners can appeal their assessment by filling out the appeal form on the bottom of their notice and returning it to PVSC by mail, fax, email a signed and scanned copy or in-person at one of our office locations
 - Bridgewater: 135 North Park St. (Lunenburg Co. Lifestyle Centre)
 - Dartmouth: Suite 200, 238A Brownlow Ave.
 - Port Hawkesbury: 606 Reeves St. (Port Hawkesbury Civic Centre)
 - Sydney: Suite 230, 500 George St.
 - Truro: Suite 1A, 664 Prince St.
 - Tusket: 4111 Highway 308
 - Wolfville: 24 Harbourside Dr.
 - ▶ Assessors are available to discuss assessments by contacting 1-800-380-7775
- 

2019 Assessment Roll

\$108.6B Total Assessment

Increase of \$2 Billion from last year

\$84.3B

↑ 1.9 %

Residential

\$77.4B

Residential with CAP

\$24.3B

↑ 1.5 %

Commercial

627,072 Accounts



**592,755 Residential
292,031 with CAP**



34,317 Commercial

Activity



11,740 Permits



39,336 Sales



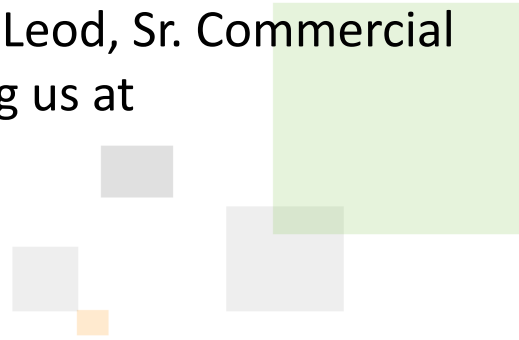
7,657 Appeals



28,000 Inquiries



Quotes

- ▶ “Overall across Nova Scotia, market value sales activity is indicating little change to property assessments for 2019,” says Lloyd MacLeod, Sr. Commercial Manager. “Some neighbourhoods continue to have stronger market sales as well as an increase in new construction.”
 - ▶ “Commercial activity in HRM is in line with last year – there is vacancy in existing office buildings and some new developments are still under construction,” says Lloyd MacLeod, Sr. Commercial Manager.
 - ▶ “We encourage property owners to contact us and discuss their assessment if they have questions,” says Lloyd MacLeod, Sr. Commercial Manager. “Our assessors are available by contacting us at 1-800-380-7775.”
- 



Additional Information

- ▶ 2019 property assessments are based on market valuation as of January 1, 2018 and a property's physical condition as of December 1, 2018.
- ▶ The Capped Assessment Program (CAP) rate is based on the Nova Scotia Consumer Price Index as published in November. For 2019 assessments the CAP rate is 2.9%.
- ▶ Property owners are encouraged to review their property details online at www.pvsc.ca or contact us at 1-800-380-7775 if they have questions





Interview Requests

- ▶ For interview requests please contact:
 - Shannon Peterson
Communications Advisor
(902) 499-3885
shannonpeterson@pvsc.ca



2019 Property Assessment Notices – Social Media Kit

Thank you for sharing our message!

We want property owners to be aware assessment notices are in the mail and they can view detailed information about their assessments online on *My Property Report*.

We encourage property owners to contact us if they have questions.

Below are suggested messages tailored for type of social media. Stand alone images are included in the email with this document.

If you have any questions or require assistance contact us at 1-800-380-7775.

How to use this information:

- You can have either the image, or the post, provide the message.
- If you decide to use an image, you can post it by itself, or you can use one of the above Facebook posts/Tweets as the caption.
- If you do not wish to use one of the examples as the caption, you can use one of the two URLs to direct property owners to PVSC's website.

a. <https://www.pvsc.ca/en/home/default.aspx>

b. <https://www.pvsc.ca/en/home/findanassessment/default.aspx>

Social Media

Twitter

Tweet 1:

Own property in #NS? 2019 property assessments are now in the mail #property #propertyowners #NS

Tweet 2:

Out now! 2019 property assessments are available. Click to view yours <http://tinyurl.com/nvgmdbc> Use the AAN and PIN numbers found on the notice. #propertyassessment #NS #property

Tweet 3:

Property owners: PVSC mailed 2019 property assessments. Contact PVSC if you want more information #NS #property #assessments

Facebook

Post 1:

2019 property assessments are now in the mail! Contact PVSC if you want more information or visit their website www.pvsc.ca.

Post 2:

Out now! 2019 property assessment information is available on your My Property Report. Visit www.pvsc.ca to view yours. Use the AAN and PIN numbers found on your notice to sign in. Contact PVSC if you have questions or want more information.

Post 3:

Own property in Nova Scotia? PVSC released 2019 property assessment notices. Look for yours in the mail or visit www.pvsc.ca to view detailed information about your assessment on your My Property Report. Contact PVSC if you have questions or want more information.

DID YOU KNOW

2019 Property Assessments
are in the mail?

Contact PVSC for more information

1-800-380-7775

www.pvsc.ca



A small, light-colored wooden house constructed from rectangular blocks, resembling a child's toy or a miniature model. It has a gabled roof and a small square opening at the base. The house is placed on a lush green lawn.

2019 Property Assessments

Now in the mail

Contact PVSC for more information
1-800-380-7775
www.pvsc.ca

Online now!

2019 Property Assessments

***View detailed information about
your assessment on your
My Property Report****

Visit www.pvsc.ca to learn more

****Use the AAN and PIN on your
2019 assessment notice***



Kelly Redden

Subject: FW: RCMP introduce 9 P.M. ROUTINE to Nova Scotia
Attachments: brochure-flyer_9 p.m. Routine_2019-01-04.pdf; brochure-flyer_9 p.m. Routine_2019-01-04_fr.pdf; poster_9pm Routine_2019-01-03_en_final.pdf; poster_9pm Routine_2019-01-03_fr_final.pdf

>>> David Ferguson 2019/01/09 3:12 PM >>>
Good Afternoon,

I am pleased to advise that on January 8th, Nova Scotia RCMP launched a new crime prevention campaign to help residents protect their property against theft. This campaign, called the 9 p.m. Routine, was launched in Florida in 2016 and has since spread to police forces across North America.

The RCMP are the first to bring the 9 p.m. Routine to Nova Scotia, and will use a variety of tactics to support it. This includes daily 9 p.m. social media reminders for residents to protect their property through the following simple steps:

1. Remove keys, wallets, cash, garage door openers and other valuables from vehicles.
2. Ensure vehicle and home windows are shut (and locked, if possible).
3. Close and lock doors on vehicles and homes.
4. Close overhead garage doors.
5. Turn on outside lights.
6. Post that you've completed the #9PMRoutine on social media and tag Nova Scotia RCMP.

The 9 p.m. Routine is an opportunity to help influence behaviour in a positive way by encouraging residents to protect themselves, their loved ones and their communities.

We encourage you to follow along on Twitter (<https://twitter.com/RCMPNS>) and Facebook (<https://www.facebook.com/rcmpns/>) where the campaign will use the hashtag #9PMRoutine.

Please help to spread the word about the campaign so your family, friends and neighbours can benefit as well! Electronic Versions of the poster and brochure are attached. Please feel free to post to your social media accounts, websites and share with our residents in Lunenburg County, your town or constituency.

Thank you for your support!

David

Sgt. David L. FERGUSON
Operations NCO

Lunenburg County District
Chester Detachment
625 Highway 14,
Windsor Road, NS
B0J 1J0

Office: (902) 275-3583
Blackberry: (902) 541-0983

Do the 9 p.m. Routine With Nova Scotia RCMP



The 9 p.m. Routine encourages residents to **protect themselves and their loved ones** from becoming victims of crime by locking and securing their homes and vehicles every night at **9 p.m.**

The 9 p.m. Routine was created in 2017 by the Pasco County Sheriff's Office in Florida and has spread to police forces across the United States and Canada.

Every night at 9 p.m.:

Ensure vehicle and home windows are shut and locked.

Close and lock doors on vehicles and homes.



Turn on outside lights.

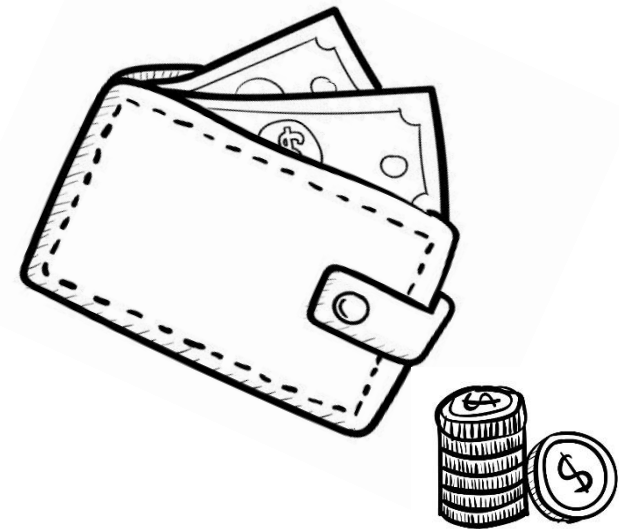
Close overhead garage doors.

Remove keys, wallets, cash, garage door openers and other valuables from vehicles.

Post that you've completed the **#9PMRoutine** on social media and tag RCMPNS.

Crimes against property are often crimes of opportunity.

For example, if a potential thief happens upon an **unlocked car** with keys or a wallet on the seat, they are likely to open the car door and take what's inside.



By simply removing those valuables from your vehicle and locking it, **you can help prevent** crimes of opportunity and avoid waking up to find your keys, wallet, or even your car missing.

Help protect your family, friends and community by following the **9 p.m. Routine** and show potential offenders you **won't tolerate** property crime in your neighbourhood.



Help spread the word

Help spread the word using the hashtag

#9PMRoutine

and tagging **RCMPNS**

on Twitter

(*Twitter.com/RCMPNS*)

and Facebook

(*Facebook.com/RCMPNS*) to let us know you've completed the routine.

www.rcmp-grc.gc.ca



Royal Canadian Mounted Police Gendarmerie royale du Canada

Canada

Do the 9 p.m. Routine with Nova Scotia RCMP

Crimes against property are often **crimes of opportunity**.

Help protect your family, friends and community by following the **9 p.m. Routine** and show potential offenders you **won't tolerate** property crime in your neighbourhood.

Every night at 9 p.m.:

Ensure vehicle and home windows are shut and locked.

Close and lock doors on vehicles and homes.

Turn on outside lights.

Remove keys, wallets, cash, garage door openers and other valuables from vehicles.

Post that you've completed the **#9PMRoutine** on social media and tag RCMPNS.

Close overhead garage doors.



Kelly Redden

Subject: FW: NSHA Strategic Plan Renewal - note for municipalities
Attachments: Healthier Together poster English.pdf; Healthier Together poster French.pdf
Importance: High

From: Bailey, Elisabeth <Elisabeth.Bailey@nshealth.ca>

Sent: January 16, 2019 9:38 AM

To: Alex Dumaresq <Alex.Dumaresq@modl.ca>; Kevin Malloy <Kevin.Malloy@modl.ca>; Sarah Kucharski <Sarah.Kucharski@modl.ca>; 'rbailey@explorelunenburg.ca' <rbailey@explorelunenburg.ca>; Bea Renton <brenton@explorelunenburg.ca>; 'communications@chester.ca' <communications@chester.ca>; 'council@chester.ca' <council@chester.ca>; Tammy Crowder <Tammy.Crowder@Bridgewater.ca>; David Mitchell <David.Mitchell@bridgewater.ca>; Dylan Heide <Dylan.Heide@TownofMahoneBay.ca>; David Devenne <David.Devenne@TownofMahoneBay.ca>; 'hkelly@regionofqueens.com' <hkelly@regionofqueens.com>; 'ddagley@regionofqueens.com' <ddagley@regionofqueens.com>; 'cao@town.shelburne.ns.ca' <cao@town.shelburne.ns.ca>; 'clerk@town.shelburne.ns.ca' <clerk@town.shelburne.ns.ca>; 'tom.macewan@municipalityofshelburne.ca' <tom.macewan@municipalityofshelburne.ca>; 'warden@municipalityofshelburne.ca' <warden@municipalityofshelburne.ca>; 'leighstoddart@eastlink.ca' <leighstoddart@eastlink.ca>; 'clerk@clarksharbour.com' <clerk@clarksharbour.com>; 'townoflockeport@ns.sympatico.ca' <townoflockeport@ns.sympatico.ca>; 'cfrotten@barringtonmunicipality.com' <cfrotten@barringtonmunicipality.com>; 'enickerson@barringtonmunicipality.com' <enickerson@barringtonmunicipality.com>

Subject: NSHA Strategic Plan Renewal - note for municipalities

Importance: High

Dear municipality representatives:

Nova Scotia Health Authority's strategic plan, "Healthier Together," is set to expire in 2019. To build upon the great work we've already accomplished through the current plan, we have initiated a strategic plan renewal process.

This renewal will serve as an opportunity for you and many others across the province to be involved in shaping the principles that guide the work we do each and every day in service of Nova Scotians. One of the two principle goals of the strategic plan renewal work is to refocus one of our strategic directions to more actively address population health status improvement, and NSHA would value the input of municipalities and community partners on this piece of work in particular. We invite you to:

- Join the conversation online and following the process at www.renewingourplan.ca
- Distribute the attached poster to your community networks, on social media, etc. to encourage others to give their feedback

Input will be collected until March 1, 2019. A summary report will be posted to the online site in April. The new strategic plan will be launched at NSHA's Annual General Meeting in early summer.

Thank you for considering this opportunity and sharing it with your networks,

Warmly yours,
Elisabeth



Elisabeth Bailey

Community Health Board Coordinator for Lunenburg, Queens, and Shelburne
Coordinatrice conseil communautaire de santé

Fishermen's Memorial Hospital

14 High St, PO Box 1180

Lunenburg, NS B0J 2C0

Office / Bureau: 902-350-0478

Elisabeth.bailey@nshealth.ca

www.communityhealthboards.ns.ca

CONFIDENTIALITY NOTICE - The information contained in this e-mail may be confidential, privileged, or otherwise protected from disclosure. It is intended only for the use of the authorized individual(s) as indicated in the email message. Any unauthorized viewing, disclosure, copying, distribution or taking of any action based on the contents of this material is strictly prohibited. If you have received this e-mail in error, please notify the sender as a courtesy and delete the email and its attachments immediately. Thank you for your cooperation.

AVIS DE CONFIDENTIALITÉ : Les renseignements inclus dans ce courriel peuvent être confidentiels, privilégiés ou autrement protégés contre toute communication. Ils sont transmis à l'intention de la personne autorisée, tel qu'indiqué dans le message. Toute consultation, divulgation, copie, distribution ou autre action non autorisée liée au contenu de ce message est strictement interdite. Si vous avez reçu ce courriel par erreur, veuillez en aviser l'expéditeur et supprimer immédiatement le message ainsi que toute pièce jointe. Merci de votre coopération.

Healthier
Together

RENEWING OUR PLAN 2019-22



NSHA is renewing its
strategic plan.

We want to hear from you!

Visit us at:

www.renewingourplan.ca



**Environment
Office of the Minister**

PO Box 442, Halifax, Nova Scotia, Canada B3J 2P8 • www.novascotia.ca/nse

Our File number:
10700-40-54180

January 16, 2019

Dear Municipality:

I would like to take this opportunity to inform you of amendments we have made to our Solid Waste Resource Management Regulations. As you know, the waste-to-energy industry is evolving and some companies are now promoting their technologies in Nova Scotia. As these are new technologies, we need to clarify how they fit within our regulations.

Nova Scotia Environment, Divert NS, and municipalities have worked diligently over the years to divert valuable materials from landfill and back into the economy. Despite these efforts, a portion of the material now landfilled still contains designated materials that are banned from disposal. Waste diversion continues to be a priority. We will work with municipalities and other stakeholders to increase the level of diversion and maintain our leadership in this sector.

To recognize the value of creating energy from municipal solid waste, we have amended the definition of waste diversion in the regulations to include energy recovery. We have also defined energy recovery as the extraction or production of energy, including fuels, from municipal solid waste, construction and demolition debris. With this addition, waste diversion now means waste reduction and reuse, recycling, composting, or energy recovery.

To clarify the regulations for waste to energy technologies, thermal treatment facilities will be able to accept designated materials from Schedule 'B.' This clarification is consistent with the waste hierarchy where creating energy from waste is preferable to disposal in landfills. Please note that these materials will continue to be banned from landfills.

A summary of the changes is attached to this letter. If you have further questions, please don't hesitate to contact Andrew Murphy, Executive Director of Sustainability and Applied Science, at Andrew.j.murphy@novascotia.ca.

Sincerely,

A handwritten signature in blue ink, appearing to read "Margaret Miller".

Margaret Miller, MLA
Minister of Environment

Attachment:
Summary of Amendments

Summary of Amendments to the Section 2 of the Solid Waste-Resource Management Regulations

The following definition was added:

- energy recovery - the extraction or production of energy, including fuels, from municipal solid waste and construction and demolition debris

The following definition was modified:

- waste diversion - “recycling or composting” was replaced with “recycling, composting or energy recovery”

The following changes were made:

- Subsection 3(1) - “an Administrator” was replaced with “1 or more Administrators”
- Clause 12(1)(a) - “landfills, incinerators and thermal treatment facilities” was replaced with “landfills and incinerators”
- Section 30, subsections (1) and (2) - “a landfill, incinerator or thermal treatment facility” was replaced with “a landfill or incinerator”
- Schedule B, title - “Landfills, Incinerators and Thermal Treatment Facilities” was replaced with “Landfills and Incinerators”

bc: F. Martin
A. Murphy
C. McKenna
Prepared by: Chuck McKenna – 902-220-3742



NOVA SCOTIA FEDERATION
OF MUNICIPALITIES

NEWS RELEASE

FOR IMMEDIATE RELEASE

For interviews, contact:
Councillor Wayne Mason
NSFM President
Phone: 902-430-7822
Email: president@nsfm.ca

NSFM Appoints Juanita Spencer as Chief Executive Officer

Juanita Spencer appointed chief executive officer; Betty MacDonald steps down as executive director.

Halifax, January 7, 2019 - The Nova Scotia Federation of Municipalities (NSFM) is pleased to announce the appointment of Juanita Spencer as chief executive officer. Spencer was previously the executive director of the Spring Garden Area Business Association. She is replacing Betty MacDonald at NSFM, who retired in December. NSFM's board of directors voted unanimously in favour of Spencer's appointment on Friday. Spencer's first day at NSFM will be Monday, February 4, 2019.

"Juanita is an accomplished organizer and spokesperson who has a deep understanding what it takes to lead a successful member association. I am excited to see how she will help NSFM and our member municipalities with our work of delivering better government and building stronger communities," said NSFM President Wayne Mason.

Spencer said "I am eager to take on this new role, working with the team at NSFM, in representing all of Nova Scotia's municipalities. NSFM has always been a strong advocate for its members and I look forward to further strengthening that voice. Effective local government and strong, sustainable communities are critical to the future health and prosperity of Nova Scotia. Supporting our local leaders as we achieve this will be challenging and rewarding work."

Speaking on behalf of the board, Mason said "We are fortunate to have Juanita join us. Her approach and experience will assist NSFM in providing strategic advocacy, education, and collaboration."

-30-

About NSFM: The Nova Scotia Federation of Municipalities (NSFM) has been the collective voice for municipal governments across the province since 1906. With 379 members comprising Mayors, Wardens and councillors, NSFM represents the interests of municipalities on policy and program matters that fall within provincial jurisdiction. Members include all 50 of Nova Scotia's municipalities.

Kelly Redden

From: Town of Mahone Bay Clerk
Subject: FW: NSFM APPOINTMENTS TO MFC BOARD OF DIRECTORS--CORRECTION: TWO APPOINTMENTS NEEDED--Action Required: Apply by January 16, 2019

From: NSFM Info <Info@nsfm.ca>
Sent: January 9, 2019 9:55 AM
To: Tracy Verbeke <TVerbeke@nsfm.ca>
Subject: NSFM APPOINTMENTS TO MFC BOARD OF DIRECTORS--CORRECTION: TWO APPOINTMENTS NEEDED--Action Required: Apply by January 16, 2019

TO: Mayors, Wardens and Councillors, All Units

RE: NSFM APPOINTMENTS TO MFC BOARD OF DIRECTORS—**CORRECTION OF TWO APPOINTMENTS NEEDED**

The Municipal Finance Corporation requires **two** NSFM representatives to sit on the MFC Board of Directors.

If interested in applying to the MFC Board, please review process below. **Application deadline is January 16, 2019.**

Mandate: To provide long term capital financing for municipalities and municipal enterprises. The Corporation has the authority to provide funding to school boards and hospitals. The Board of Directors is responsible for managing the affairs of the Corporation.

Number of Vacancies: **Two (2)** municipal elected officials

Preferred Qualifications: Knowledge and experience in one or more of the following areas: financial background in debt markets, investments and municipal finance, an understanding of client needs, experience in the role of director of a corporation, an ability to demonstrate good judgement and sound decision making skills.

Length of Term: Three years

Time Commitment: Eight(8) meetings a year. On occasion there may be a need for a conference call which would be issue specific and shorter in length.

Location of Meetings: Meetings take place via teleconference or in Halifax.

Meeting Expenses: MFC pays \$100.00 per day plus expenses.

Application Process: Email application to Tracy Verbeke at tverbeke@nsfm.ca. Include a cover letter and resumé outlining preferred qualifications.

Application Deadline: January 16, 2019

Selection Process: The NSFM Board will select up to three candidates from the applications received. The three names will be submitted to the Municipal Affairs Minister who will then submit one of the three names to the Executive Council for representation on the MFC Board.

For Additional Information: <http://www.nsmfc.ca/>



NOVA SCOTIA
FEDERATION OF
MUNICIPALITIES

Phone: (902) 423-8331

Fax: (902) 425-5592

www.nsfm.ca

Better government. Stronger communities.

PLEASE NOTE: If you do not want to receive communications from NSFMC, please e-mail Tracy Verbeke at tverbeke@nsfm.ca, and you will be removed from the mailing list.

Kelly Redden

From: Town of Mahone Bay Clerk
Subject: FW: NSFM'S "MUNICIPAL MATTERS"--January 9, 2019, Edition--Action Required: For Information Purposes

From: NSFM Info <Info@nsfm.ca>
Sent: January 9, 2019 2:42 PM
To: Tracy Verbeke <TVerbeke@nsfm.ca>
Subject: NSFM'S "MUNICIPAL MATTERS"--January 9, 2019, Edition--Action Required: For Information Purposes

NSFM E-News-Letter not viewing correctly? [View the online Version](#)



NOVA SCOTIA
FEDERATION OF
MUNICIPALITIES

MUNICIPAL MATTERS—NSFM'S

E-News-Letter

January 9, 2019

In This Issue:

- [Accessibility Standards in the Built Environment](#)
- [Low Carbon Economy Stream is Launched](#)
- [Nova Scotia Municipal Finance Corporation Seeks Two Candidates for MFC Board of Directors](#)
- [Nova Scotia Municipal Finance Corporation's Quarterly Newsletter](#)
- [NSFM Appoints New Chief Executive Officer](#)
- [TD Green Space Grants Program](#)
- [Update on ExxonMobil's Sable Energy Project](#)

CONFERENCES/LEARNING OPPORTUNITIES

- [Registration is Now Open for NSFM's Workshop on Integrating Climate Considerations into Asset Management Planning in Middleton, NS](#)
- [Atlantic Conference on Public Administration \(ACPA\)](#)
- [Save the Date for AIM Network's Upcoming Asset Management Webinar](#)

Have an Impact on Accessibility Standards in the Built Environment

Applications are now open for the **Built Environment Standard Development Committee**. The committee will assist the Accessibility Advisory Board with making recommendations to the Minister of Justice on provincial accessibility standards to prevent and remove barriers to accessibility in buildings, rights of way, and outdoor spaces.

The opportunity to have an impact on Nova Scotia's development of accessibility standards in the built environment may be of interest to you or members of your organization, colleagues and other contacts in the

following sectors: architecture, assistive devices, building code compliance, building construction, building contractor, building inspection, engineering, interior design, municipal government, planning, private business (including the restaurant industry), or private landlord.

The application deadline is January 17, 2019. For more information on the committee and to apply, please visit novascotia.ca/accessibility/built-environment/

Applicants must have demonstrated experience and expertise identifying, preventing, and removing barriers to accessibility in the built environment, and may be:

- Persons with disabilities or representatives of organizations that represent persons with disabilities
- Representatives from sectors impacted by the standards, such as the municipal, construction and business sectors

Applications are also open for membership on the **Education Standard Development Committee**, which will make recommendations on provincial accessibility standards for public and private early childhood, primary, secondary, and post-secondary education. **For more information on that committee, please visit novascotia.ca/accessibility/education-committee/** [\(Click here to return to top.\)](#)

[A New Funding Stream for the Low Carbon Economy Challenge is Launched](#)

The Government of Canada recently launched the Partnerships stream of the Low Carbon Economy Challenge, the second stream of this major federal climate mitigation-funding program. This follows the Champions stream which is now closed. Successful applicants to the Champions stream will be notified in the coming weeks.

The Partnerships stream will provide \$50 million in funding for projects that will reduce greenhouse gas emissions and generate clean growth. This fund is limited to applications from Indigenous communities and organizations, small and medium-sized businesses (less than 500 employees), not-for-profit organizations, and small municipalities (populations of less than 100,000). Final applications will be due March 8, 2019.

For more information about the Low Carbon Economy Challenge, including specific eligibility criteria, please visit <https://www.canada.ca/en/environment-climate-change/services/climate-change/low-carbon-economy-fund/challenge.html>.

The Low Carbon Economy Fund
Pan-Canadian Framework Implementation Office
Environment and Climate Change Canada
Government of Canada
ec.lcef-fefec.ec@canada.ca [\(Click here to return to top.\)](#)

[Nova Scotia Municipal Finance Corporation Seeks Two Candidates for MFC Board of Directors](#)

The Municipal Finance Corporation requires two NSFM representatives to sit on the MFC Board of Directors.

If interested in applying to the MFC Board, please review process below. **Application deadline is January 16, 2019.**

Mandate: To provide long term capital financing for municipalities and municipal enterprises. The Corporation has the authority to provide funding to school boards and hospitals. The Board of Directors is responsible for managing the affairs of the Corporation.

Preferred Qualifications: Knowledge and experience in one or more of the following areas: financial background in debt markets, investments and municipal finance, an understanding of client needs, experience in the role of director of a corporation, an ability to demonstrate good judgement and sound decision making skills.

Length of Term: Three years

Time Commitment: Eight(8) meetings a year. On occasion there may be a need for a conference call which would be issue specific and shorter in length.

Location of Meetings: Meetings take place via teleconference or in Halifax.

Meeting Expenses: MFC pays \$100.00 per day plus expenses.

Application Process: Email application to Tracy Verbeke at tverbeke@nsfm.ca. Include a cover letter and resumé outlining preferred qualifications.

Application Deadline: January 16, 2019

Selection Process: The NSFM Board will select up to three candidates from the applications received. The three names will be submitted to the Municipal Affairs Minister who will then submit one of the three names to the Executive Council for representation on the MFC Board.

For Additional Information: <http://www.nsmfc.ca/> [\(Click here to return to top.\)](#)

Nova Scotia Municipal Finance Corporation's Quarterly Newsletter

Click [here](#) to view Municipal Finance Corporation's December Newsletter [\(Click here to return to top.\)](#)

NSFM Appoints Chief Executive Officer, Juanita Spencer

Click [here](#) to view NSFM's Press Release on the Appointment of NSFM Chief Executive Officer, Juanita Spencer. [\(Click here to return to top.\)](#)

TD Green Space Grants Program

Applications are now being accepted for the new TD Green Space Grants program, a collaboration of TD and the Arbor Day Foundation aimed at supporting vibrant, sustainable, and healthy North American cities through the strategic development and enhancement of green spaces and natural areas.

TD Green Space Grants will offer up to \$450,000 to North American municipalities in support of creative programs and projects that use green infrastructure development, tree planting, forestry stewardship, and community green space expansion as a way to advance environmental and economic benefits toward a low-carbon economy. The 2019 theme for the program is, **"Innovations in Park-Based Green Infrastructure."**

Funding can go towards the purchase of trees, tree planting and maintenance, green infrastructure, education, and training opportunities. All projects must take place in areas of great need within an eligible community. The maximum amount of each grant request is \$20,000 in the USA and \$25,000 in Canada. No more than 50% of the total project funding can be designated for new trees.

Municipalities and nonprofit organizations are encouraged to partner on this project, however, preference will be given to applicants based in the community where the project is taking place.

Grant applications will be accepted until January 31, 2019. Learn more at TDGreenSpaceGrants.com or start your application today!

Questions? - email TDGreenSpaceGrants@arborday.org. [\(Click here to return to top.\)](#)

[Update on ExxonMobil's Sable Energy Project](#)

On Monday, December 31, all production from the Sable Offshore Energy Project (SOEP) was permanently shutdown. Please see our weekly activity report <https://www.cnsopb.ns.ca/offshore-activity/weekly-activity-reports>

The end of production from all SOEP fields as of this date aligns with planned decommissioning and abandonment activities for the project.

Well plugging and decommissioning activities will continue throughout 2019. Further updates will be provided on key milestones related to the decommissioning and abandonment activities for SOEP as they happen.

Stacy O'Rourke
Director, Communications
Canada-Nova Scotia Offshore Petroleum Board
1791 Barrington Street
8th Floor TD Centre
Halifax, NS B3J 3K9

Cell: (902) 410.6402
Reception: (902) 422-5588
Fax: (902) 422-1799
Twitter: @CNSOPB
sorourke@cnsopb.ns.ca
<http://www.cnsopb.ns.ca> [\(Click here to return to top.\)](#)

[Registration is Now Open for NSFM's Workshop on Integrating Climate Considerations into Asset Management Planning in Middleton*](#)

DATE: Thursday, January 24, 9:30 am – 3:00 pm

SNOW DATE: Thursday, January 31 (in case we need to reschedule due to weather)

LOCATION: NSCC Campus, 295 Commercial Street, Middleton

COST: \$115 (includes all workshop materials, refreshments and lunch)

REGISTRATION DEADLINE: Monday, January 21, 2019

WHO SHOULD ATTEND: Decision makers, administrative and technical staff, and elected officials

WORKSHOP OVERVIEW: The purpose of this workshop is to help municipalities incorporate climate risks into their asset management planning practices. NSFM is working with a local group – ClimAction Services – to offer the workshop, which is aimed at enhancing local asset management practices by providing municipalities with the information and tools they need to include climate considerations into their long-term infrastructure planning. Doing so will help position municipalities to take the necessary steps to proactively adapt their assets to climate risks.

TOPICS TO BE COVERED INCLUDE:

- ***How Your MCCAP Can Inform Asset Management Planning:*** How to utilize the results of your Municipal Climate Change Action Plan (MCCAP) to inform climate change integration into asset management
- ***Asset Management and Climate Change Considerations:*** What is asset management? Why is important for municipalities to incorporate change considerations into their asset management planning efforts?
- ***Tools to Integrate Climate Change Consideration into Asset Management Planning:*** A variety of tools, approaches and methods will be provided to help inform the development of asset management frameworks that help ensure infrastructure is resilient to our changing climate.
- ***A Proposed Process for Integrating Climate Change Considerations into Asset Management Planning:*** A six-step approach will be presented for discussion and refinement.

REGISTRATION INFORMATION:

The registration deadline is **Monday, January 21**. To reserve a spot, please contact NSFM at info@nsfm.ca. When you register, please let us know if you have any dietary restrictions and we will do our best to accommodate you.

If you would like more information about the workshop, please contact Debbie at NSFM (902-423-8312 or dnielsen@nsfm.ca).

* Please Note: This is the new date for the workshop that was originally scheduled for Nov. 28th. [\(Click here to return to top.\)](#)

These workshops are offered through the Municipal Asset Management Program which is delivered by the Federation of Canadian Municipalities and funded by the Government of Canada.



FEDERATION
OF CANADIAN
MUNICIPALITIES

FÉDÉRATION
CANADIENNE DES
MUNICIPALITÉS



Atlantic Conference on Public Administration

The Atlantic Conference on Public Administration (ACPA) is an annual graduate student-organized conference held by the Dalhousie University School of Public Administration. ACPA is a platform for attendees to share, learn, discuss, and connect on relevant issues impacting our communities and regions. I am excited to

announce the opening for registration to this year's conference, themed: **Innovation for a Healthier Atlantic Canada**, which will be held **January 24-25, 2019**.

The Conference has three sub-themes that will be explored over the two days of the Conference: Healthy Economy, Healthy Communities, and Healthy People. We are also excited to announce the Honourable Scott Brison, Member of Parliament for Kings-Hants, President of the Treasury Board, and Minister of Digital Government, as our Key Note speaker for Thursday.

You can find out more about our program on our website at <https://acpa-caap.com/program-theme>.


Registration pricing options are divided by organization type, with discounted pricing options for non-governmental organizations and students. We value having a broad range of expertise and viewpoints at ACPA and encourage you and your organization to register for the conference!

You can find the registration link, as well as information about the conference and this year's program, at our website: <https://acpa-caap.com/>.

If you have any questions, please feel free to contact Elizabeth Burton at acpa-caap@dal.ca. ([Click here to return to top.](#))

Save the Date for AIM Network's Upcoming Asset Management Webinar: Tuesday, February 12, 12:00 - 1:00 PM

AIM Network is hosting a free webinar to share lessons and experience from municipalities involved in its asset management cohort program. A speaker from each cohort will present the roadmap they developed following their first workshop and share the first steps they are taking to make progress in asset management. Stay tuned for a link to register (which will be provided in AIM Network's next bi-weekly newsletter). ([Click here to return to top.](#))

 Do you really need to print this email? Please consider the environment. Thank you!



NOVA SCOTIA
FEDERATION OF
MUNICIPALITIES

Phone: (902) 423-8331

Fax: (902) 425-5592

www.nsfm.ca

Better government. Stronger communities.

PLEASE NOTE: If you do not want to receive communications from NSFm, please e-mail Tracy Verbeke at tverbeke@nsfm.ca, and you will be removed from the mailing list.

Nova Scotia Federation of
Municipalities
1809 Barrington Street, Suite
1304
Halifax, NS B3J 3V8

Kelly Redden

From: Town of Mahone Bay Clerk
Subject: FW: NOTICE OF CONSULTATIONS, RE MINIMUM PLANNING STANDARDS--Action Required: For Information Purposes

From: NSFM Info <Info@nsfm.ca>
Sent: January 10, 2019 2:42 PM
To: Tracy Verbeke <TVerbeke@nsfm.ca>
Subject: NOTICE OF CONSULTATIONS, RE MINIMUM PLANNING STANDARDS--Action Required: For Information Purposes

TO: Mayors/Wardens, Councillors, All Units

CC: Chief Administrative Officers/Clerk-Treasurers, All Units

RE: NOTICE OF CONSULTATIONS, RE MINIMUM PLANNING STANDARDS

We've been asked by Department of Municipal Affairs to send the following e-mail to our Membership:



Department of Municipal Affairs

Floor 14 North, Maritime Centre
1505 Barrington Street
PO Box 216
Halifax, NS B3J 2M4

IS: 902.424.7918
IX: 902.424.0821
mail: Gordon.Smith@novascotia.ca

NOTICE OF CONSULTATIONS RE: MINIMUM PLANNING STANDARDS

The Department of Municipal Affairs would like to invite you to consultation sessions relating to minimum planning standards to be held across the Province during the week of January 21st, 2019. Municipal Affairs is engaging with municipal partners on the development of planning regulations stemming from changes to the *Municipal Government Act* as enabled through Bill 58, passed in the Fall of 2018.

Changes to the planning framework in the Province will affect all municipalities to varying degrees, and we are eager to receive input from you. The Department is consulting on regulations that will outline requirements for:

1. how the Statements of Provincial Interest are addressed;
2. how municipalities engage with their neighbouring municipalities about planning issues;
3. minimum content requirements for planning documents; and
4. having municipalities provide a description of any changes they have made to the Provincial Subdivision Regulations through the enactment of their own subdivision by-law.

These sessions will be held as follows:

- Port Hawkesbury Civic Centre, Port Hawkesbury: Monday, January 21st
- Holiday Inn, Truro: Tuesday, January 22nd

- Old Orchard Inn, Wolfville: Wednesday, January 23rd
- The Best Western, Liverpool: Thursday, January 24th
- The Rodd, Yarmouth: Friday, January 25th

All sessions will be held from 1:00 p.m. to 4:30 p.m., and light refreshments will be provided.

Information received at these sessions will be used to shape the regulatory framework for municipal planning in Nova Scotia. Please consider attending a session with any relevant staff, including municipal councillors, planners, public works directors, development officers, etc.

To register for a session, please **RSVP by Friday, January 11th to Kathy.Zanth@novascotia.ca**, being sure to indicate the regional session you plan to attend, along with any special requirements. An agenda will be sent out prior to the date.

Should you have any questions related to planning, please feel free to contact me.

We look forward to seeing you at one of these sessions.

Yours truly,
(original signed)
 Gordon Smith
 Provincial Director of Planning



Phone: (902) 423-8331

Fax: (902) 425-5592

www.nsfm.ca

Better government. Stronger communities.

PLEASE NOTE: If you do not want to receive communications from NSFM, please e-mail Tracy Verbeke at tverbeke@nsfm.ca, and you will be removed from the mailing list.

Kelly Redden

Subject: FW: SEEKING EXPRESSIONS OF INTEREST FOR BUILT ENVIRONMENT STANDARD DEVELOPMENT COMMITTEE--Action Required: Respond by January 25, 2019
Attachments: 2018-11-16 Built Environment ToR.pdf

From: NSFM Info <Info@nsfm.ca>
Sent: January 16, 2019 3:20 PM
To: Tracy Verbeke <TVerbeke@nsfm.ca>
Subject: SEEKING EXPRESSIONS OF INTEREST FOR BUILT ENVIRONMENT STANDARD DEVELOPMENT COMMITTEE--Action Required: Respond by January 25, 2019

January 16, 2019

TO: Mayors, Wardens, Clerks, CAOs, All Units

RE: SEEKING EXPRESSIONS OF INTEREST FOR BUILT ENVIRONMENT STANDARD DEVELOPMENT COMMITTEE

NSFM is seeking one member to serve on the Built Environment Standard Development Committee at the Nova Scotia Accessibility Directorate in the Department of Justice. Attached are the terms of reference for the committee.

The committee will assist the Accessibility Advisory Board with making recommendations to the Minister of Justice on provincial accessibility standards to prevent and remove barriers to accessibility in buildings, rights of way, and outdoor spaces.

Applications should be submitted by Friday, January 25, 2019. Applications should indicate any related experience or knowledge in the subject matter for the committee. Additional information is also available at [this website](#).

Term of Appointment: Three years
Frequency of Meetings: Every 6 – 8 weeks
Location of Meetings: Halifax
Application Deadline: January 25, 2019
Remuneration: \$100.00 per day plus expenses.
Application Process: Email application to Tracy Verbeke at tverbeke@nsfm.ca. Include a cover letter and resumé outlining qualifications.
Selection Process: The NSFM Board will select one candidate from the applications received. The name will be submitted to the Accessibility Directorate at the Department of Justice.
For Additional Information: <https://novascotia.ca/accessibility/built-environment/>, or call Joshua Bates, Senior Policy Analyst at the Accessibility Directorate, at 902-424-5311.

--

NOVA SCOTIA FEDERATION OF MUNICIPALITIES

t +1.902.423.8331

nsfm.ca | [facebook](https://www.facebook.com/nsfm.ca) | [twitter](https://twitter.com/nsfmca) | [linkedin](https://www.linkedin.com/company/nsfm-ca) | [instagram](https://www.instagram.com/nsfm.ca)



NOVA SCOTIA FEDERATION
OF MUNICIPALITIES

PLEASE NOTE: If you do not want to receive communications from NSFM, please e-mail Tracy Verbeke at tverbeke@nsfm.ca, and you will be removed from the mailing list.

BUILT ENVIRONMENT STANDARDS DEVELOPMENT COMMITTEE

Terms of Reference

1. Purpose

The purpose of this Terms of Reference is to outline the responsibilities, expectations, and requirements of the Built Environment Standards Development Committee ("Built Environment SDC").

2. Accountability

The Built Environment SDC reports to the Accessibility Advisory Board ("AAB"), which is accountable to the Minister of Justice ("the Minister"). The Built Environment SDC is supported by the Accessibility Directorate.

3. Mandate

The Built Environment SDC is responsible for assisting the Accessibility Advisory Board with making recommendations to the Minister on the content and implementation of accessibility standards in the Built Environment.

4. Membership

The Built Environment SDC is generally comprised of no less than 10 and no more than 20 members. Members are recommended by the AAB, upon approval of the Minister and must have subject matter experience and/or expertise. Members must include:

- Persons with disabilities, or representatives from organizations representing persons with disabilities.
- Representatives of organizations and classes of organizations likely to be affected by the standard, such as the municipal, construction and business sectors.
- Representatives from the Department of Municipal Affairs, and Department of Transportation and Infrastructure Renewal.

One half of the membership must be persons with disabilities or representatives from organizations representing persons with disabilities. It is vitally important that members include persons with disabilities to ensure significant and meaningful first voice representation on the committee.

Members of the AAB may also be members of the Built Environment SDC. The AAB shall assign a Chair and Vice-Chair. Member terms are three years.

5. Roles and Responsibilities

Chair

- Acts as a leader and main spokesperson for the Built Environment SDC.
- Reports to and maintains regular communication with the Chair of the AAB.
- Sets agenda, presides at meetings, and verifies that meeting minutes are accurately recorded.

- Acts as a mediator and facilitator, encouraging the open, balanced and strategic analysis and discussion of all relevant issues from a variety of perspectives.
- Monitors the work of the Built Environment SDC to ensure it aligns with the Accessibility Act and Access by Design 2030, and is on track to meet deadlines.
- Ensures the Built Environment SDC fulfills its mandate and commitments, and meets all requirements outlined in this Terms of Reference.
- Records in writing any declared conflict of interest and provides it to the AAB.
- Notifies the AAB of any member vacancies.

Vice-Chair

- Acts as designate for the Chair if they are absent or unable to act, or when authorized to act by the Chair.

All Members

- Contribute to the fulfillment of the Built Environment SDC's mandate and commitments, and all requirements outlined in this Terms of Reference.
- Contribute to ensuring the work of the Built Environment SDC aligns with the Accessibility Act and Access by Design 2030.
- Complete mandatory training and orientation.
- Review meeting materials and research, and prepare for and actively participate in all meetings.
- Ask relevant and probing questions, and respect the views and expertise of fellow members.
- Present both individual views and interests, and the views and interests of the sector or organization which they represent, if applicable.
- Carry out assignments within set timelines.
- Consider the advice from the technical subcommittee, if applicable, and input received through consultation.
- Work collaboratively with other Built Environment SDC members to make decisions based on the best evidence available.

6. Meetings

Unless otherwise stated, the Built Environment SDC will meet in Halifax approximately every six to eight weeks, as determined by the Chair. Members will also be expected to conduct work outside of the meetings. The frequency of meetings may vary, according to the required work volume and timelines.

Members may participate remotely under exceptional circumstances, subject to the Chair's discretion. All meetings and meeting materials will be accessible to members with disabilities.

Members are expected to attend all Built Environment SDC meetings. Alternates may not attend in place of members. It is recognized that members may be unable to attend some meetings due to conflicts with other commitments or unforeseen circumstances. It is the responsibility of the Chair to discuss meeting absences with members and find solutions for ongoing absenteeism, when necessary.

Minutes will be recorded for each meeting, shared among members for approval, and provided to the AAB and Minister. A summary of meeting discussions and decisions will be provided to the AAB and made publicly available.

7. Decision-Making

Built Environment SDC decisions will be made based on consensus, whenever possible. If consensus cannot be achieved, the Chair may choose to put matters to a majority vote. All committee members will be voting members.

To hold a meeting and vote, 75% of Built Environment SDC members must be present to constitute a quorum.

8. Staff Resources

Staff of the Accessibility Directorate will provide appropriate and timely support with respect to all aspects of the Built Environment SDC's work, including:

- Ensuring the Built Environment SDC has all the necessary information to make informed decisions on matters within its mandate.
- Supporting all meetings and communications
- Distributing agendas, meetings and other material for member review
- Acting as the repository and manager of all Built Environment SDC records

At least one staff person will attend each meeting.

9. Remuneration and Expenses

Built Environment SDC members who are not employed in the public service of the Province shall be paid such remuneration as is determined by the Minister.

Built Environment SDC members shall be reimbursed for their reasonable expenses incurred in the performance of their duties.

10. Confidentiality

Built Environment SDC members shall not, either during or following the expiration of their appointments, disclose confidential information unless authorized to do so. Members should never disclose or use confidential information gained by virtue of their association for personal gain or to benefit friends, relatives, or associates.

Confidential information includes proprietary, technical, business, financial, legal, or any other information that the Directorate, AAB or Built Environment SDC treats as confidential.

The Built Environment SDC is required to conduct itself in accordance with the *Freedom of Information and Protection of Privacy Act, S.N.S. 1993, c. 5* regarding the collection, use and disclosure of information.

11. Conduct and Conflict of Interest

Built Environment SDC members must exercise care, diligence, and skill in carrying out their roles in a professional and competent manner. Members must avoid conflicts of interest and the perception of conflict of interest.

When a Built Environment SDC member feels they are in a conflict of interest with respect to any matter before the committee, the member must immediately contact the Chair to discuss the issue and the potential conflict. If the Chair determines that the member is in a conflict of interest with respect to the issue, the Chair will ask the member to withdraw themselves from the discussion/ decision-making. Where necessary, the Chair may consult with the Accessibility Advisory Board with respect to the conflict.

12. Guidelines for Standards Recommendations

When preparing recommendations for an accessibility standard, the following persons must be consulted:

- Persons with disabilities
- Representatives from organizations representing persons with disabilities
- Representatives of organizations and classes of organizations likely to be affected by the standard, including the municipal, construction and business sectors.
- Representatives from the Departments of Transportation and Infrastructure Renewal and Municipal Affairs, including the Office of the Fire Marshall
- Other individuals or organizations that the Minister considers advisable

When recommending a proposed accessibility standard, the Built Environment SDC shall consider:

- The accessibility objectives for the activity or undertaking, the class, the aspect of the built environment or the individuals or organizations to which the standard relates
- The measures, policies, practices and other requirements that the Built Environment SDC believes should be implemented, including:
 - How and by whom they should be implemented
 - The period for implementing them

When recommending time periods for implementing an accessibility standard, the Built Environment SDC shall consider:

- The nature of the barriers that the measures, policies, practices and other requirements are intended to identify, remove or prevent
- Any technical and economic considerations that may be associated with implementing the standard
- Any other matter requested by the Minister.

When recommending a proposed accessibility standard, the Built Environment SDC shall consider sections 27-38 of the Act, including that an accessibility standard may:

- Apply to different classes of individuals or organizations or aspects of the built environment and, may apply to classes with respect to any attribute, quality or characteristic, or any combination of those things, including:
 - The number of persons employed by an individual or organization or its annual revenue
 - The type of activity or undertaking in which an individual or organization is engaged or the sector of the economy of which an individual or organization is a part
 - A particular characteristic of an aspect of the built environment, such as the type of infrastructure or the size of a building, a structure or premises, that is owned, operated, maintained or controlled by an individual or organization

- Define a class to include or exclude an individual or organization, or an aspect of the built environment, having the same or different attributes, qualities or characteristics.

13. Scope, Deliverables and Timelines

Scope

The Built Environment SDC will develop recommendations for the content and implementation of a proposed accessibility standard to prevent and remove barriers to accessibility within the built environment. “Built environment” means the human-made space in which people live, work, learn and play and includes buildings, rights-of-way and outdoor spaces. Federal infrastructure, including airports, container terminals, and buildings owned or leased by the Government of Canada, fall outside of the Built Environment SDC’s mandate.

To develop these recommendations, members of the Built Environment SDC are required to fulfill the mandate, commitments, and guidelines outlined in this Terms of Reference.

When developing their recommendations, the Built Environment SDC must:

- Meet the guidelines outlined in Section 12 of this Terms of Reference
- Ensure they are informed by member expertise, technical subcommittee recommendations (if applicable), consultation feedback, and research.
- Consider the removal and prevention of barriers now, and prevention of barriers in the future.
- Consider Nova Scotia legislative and regulatory frameworks, measures and supports that already exist related to the built environment, including Schedule “C” Barrier-Free Design in the Nova Scotia Building Code Regulation, Canadian Standards Association B651-12, Accessible Design for the Built Environment, and municipal bylaws and Administrative Orders pertaining to accessible design in the built environment.
- Consider existing and relevant standards, legislation, regulations, and leading and innovative practices in other provinces, and internationally.

The recommendations of the Built Environment SDC must address:

- Specific issues surrounding barriers experienced by people with a range of disabilities in the areas of the public and private built environment.
- Strategies to prevent barriers in the built environment, including specific requirements for all new construction and renovations.
- Strategies for removing barriers in the built environment, including any requirements for retrofitting existing buildings or making homes more accessible. Such strategies could include examining the scope of the Nova Scotia Building Code Regulations, which state that “any construction or condition that lawfully existed prior to the effective date of these regulations need not conform to these regulations”, commonly referred to as the Building Code’s “grandfather clause”.
- Strategies to build capacity and increase awareness about the proposed Built Environment Standard.

The Built Environment SDC must work closely with the Office of the Fire Marshall and the Nova Scotia Building Code Advisory Committee to ensure alignment with current regulations related to accessibility

in the built environment. Further, they must regularly communicate with other standards development committees to ensure alignment with other accessibility standards being developed.

Key Deliverables and Timelines

1. Orientation and Training

All Built Environment SDC members will complete an orientation during the first committee meeting.

Meetings

The Built Environment SDC will meet in-person approximately every 6-8 weeks, as decided by the Chair.

2. Work Plan

Following the first meeting, the Built Environment SDC will submit a work plan to the AAB, outlining deliverables and timelines.

3. Recommendations for Proposed Accessibility Standards

By May 2020, the Built Environment SDC must deliver their recommendations for proposed accessibility standards in the built environment to the AAB.

4. Availability for Further Consultation

The Built Environment SDC must be available for consultation with the AAB after submitting their recommendations to the AAB and prior to the proposed standards being recommended to Governor in Council in 2021.

5. Meeting Minutes and Progress Reports

The Built Environment SDC will provide the AAB with a copy of meeting minutes following each meeting, and quarterly reports on its work to date.

14. Amendments

Any proposed amendments to this Terms of Reference must align with *An Act Respecting Accessibility in Nova Scotia*. Proposed amendments must be voted upon by the AAB after a motion is formally presented in writing.

Kelly Redden

Subject: FW: Agenda Items

From: Penny Carver <Penny.Carver@townofmahonebay.ca>

Sent: January 20, 2019 4:53 PM

To: Kelly Redden <Kelly.Redden@TownofMahoneBay.ca>; Dylan Heide <Dylan.Heide@TownofMahoneBay.ca>

Subject: Re: Agenda Items

Hi Kelly,

Please add as an information item - the 18-month Progress Report on SHIFT, Nova Scotia's Action Plan for an Aging Population. I've attached a link to SHIFT website where a link to the progress report is included as well as links to the original SHIFT documents.

For the information of Council, I was one of the stakeholders interviewed for the evaluation which will inform the second phase of SHIFT. The evaluation has three components: progress reports from participating government departments on the activity they were assigned in SHIFT; report on measures that departments are using to monitor their progress; and a series of interviews with external and internal stakeholders.

<https://novascotia.ca/shift/>

SHIFT: Nova Scotia's Action Plan for an Aging Population - Government of Nova Scotia, Canada

novascotia.ca

The Mobile Food Market operates in 12 sites across seven communities in the HRM and helps ensure more Nova Scotians have improved access to healthy, fresh food.

Thank you,
Penny

Penny Carver

Councillor, Town of Mahone Bay

Shift

Progress Report

**Nova Scotia's Action Plan
for an Aging Population**

Content based primarily on
lead department submissions
from Spring 2018
with some recent updates.

Additional updates will be reported.

© Crown copyright,
Province of Nova Scotia, 2018

November 30, 2018

ISBN 978-1-55457-913-6

Goal: **Value the social and economic contribution of older adults**

COMMITMENT/ACTIONS	LEAD	STATUS
Value Older Adults as Entrepreneurs		
Work with partner organizations involved in entrepreneurship education to promote entrepreneurship, including social entrepreneurship as an option for older adults	Seniors	<ul style="list-style-type: none"> ✓ Working with Acadia Centre for Business and Third Sector Enhancement on a 3-year program "Redefining Retirement" that helps participants find purpose, passion and opportunity as an older adult. Funding of \$30,000 per year. In 2018, sessions were held in St. Margaret's Bay, Windsor/West Hants and Yarmouth County. Additional sessions being planned for 2019.
Increase the participation of older adults in the Self-Employment Benefit Program, a program that helps people receiving Employment Insurance (EI) to start their own business.	LAE	<ul style="list-style-type: none"> ✓ Self-Employment Benefit (SEB) Program participation of adults aged 55 and over increased to 85 in 2017/18 from 73 in 2016/17. So far in 2018/19 participation in the program is 55 age 55+. ✓ A social media ad was created to promote the program to this cohort, which featured a message of exploring the SEB program to 'make your experience work for you'.
Support the advancement of the social enterprise sector.	Business	<ul style="list-style-type: none"> ✓ In April 2017, the government's social enterprise strategy Advancing Social Enterprise in Nova Scotia was released along side the sector's complimentary strategy Nova Scotia Social Enterprise Sector Strategy. ✓ Some actions that have been completed so far include the development of an online portal to assist social enterprises in accessing capacity building and other resources; a social enterprise sector survey that provides a better understanding of the sector; etc.
Value Older Adults in the Workplace		
Lead the way in demonstrating how to be an age-friendly, inclusive, and intergenerational workplace that values its older workers.	PSC	<ul style="list-style-type: none"> ✓ Government developed Flex NS, a workplace modernization program which addresses where, when and how employees work. PSC is currently working with over 1000 employees in 17 business units. Flex offers employees flexible work arrangements including working from home, working at a provincial office hub in an office outside of Halifax and variable work hours while ensuring the business unit/department sustains or improves citizen/client service. ✓ Developed "Generations in the Workplace", a training program for all employees on the benefits of a multi-generational workplace.

Educate employers about the advantages of hiring and retaining older workers in all their diversity.	LAE	<ul style="list-style-type: none"> ✓ Nova Scotia Works Centres across the province have 25 Employer Engagement Specialists (EESs) who work directly with employers on recruitment and retention issues, including the benefits of hiring and keeping older workers in the workforce. ✓ LAE has 3 Business Workforce Consultants who work provincially on sectoral HR priorities, including the recruitment and retention of older workers in various industries. LAE's Sector Council program involves 13 key sectors in Nova Scotia who provide HR and workforce support to business, including encouragement and support to hire older workers.
Educate employers about age-friendly workplaces and emerging Human Resources practices that support all generations in the workplace.	LAE	<ul style="list-style-type: none"> ✓ As referenced above, the transformed Nova Scotia Works Centres have 25 Employer Engagement Specialists who work with employers and sectors to educate them on the importance of working with all populations in the province, including older workers. ✓ LAE has the Welcoming Workplaces online program for employers to understand and succeed in recruiting and retaining a diverse workforce. This tool is currently being reviewed to ensure that the information is current and reviewed with an age-friendly lens. ✓ LAE frontline staff, inclusive of 8 Workplace Education and Training Coordinators, 3 Business Workforce Consultants, and 3 Job Bank Employer Service Representatives, all provide advice and guidance to employers, including encouragement and support to hire older workers.
Create an online, free training module for employers about the benefits of hiring and retaining older workers and creating an age-friendly workplace.	LAE	<ul style="list-style-type: none"> ✓ LAE and Seniors have collaborated on the creation of an age-friendly workplaces series of modules for NS Skills Online. The series is FREE and includes information on the benefits to hiring older workers, and how to create inclusive, all-ages friendly work environments where older workers are valued and supported.
Provide training and professional development for career practitioners (advisors) employed through Nova Scotia Works Employment Services Centres, to help them work with older adults in all their diversity.	LAE	<ul style="list-style-type: none"> ✓ The Nova Scotia Career Development Association (NSCDA) is currently working with the Acadia Entrepreneurship Centre to re-develop and deliver training for Career Practitioners for older worker clients. ✓ A consultant was hired to outline a new training syllabus for Career Practitioners to better serve the older worker cohort. A detailed learning plan with online modules outlined has been developed and

		<p>presented to the membership of the NSCDA for feedback. Several focus groups will be held in early 2019 to validate the proposed learning plan and the development of online curriculum will occur.</p> <p>✓ Acadia Entrepreneurship Centre presented “Older Adults and Entrepreneurship: Motivation, Barriers and Unexpected Opportunities” at the NSCDA’s annual conference in September with 60 attendees.</p>
Research the barriers to employment for older workers, and how to address those barriers, from the perspectives of employers and job seekers.	LAE	<p>✓ LAE and Seniors are currently engaged in a research collaboration with the Nova Scotia Centre on Aging on barriers to older worker employment. A literature review and a second phase of research engaging with employers and older adults about perception and attitudes in the workplace about older workers has been completed. The final results and findings are being presented to various government stakeholders in November 2018 for consideration in on-going program policy and development.</p> <p>✓ The Employer Engagement Specialists in partnership with LAE’s Corporate Policy & Services Branch are currently collecting labour market information from employers and sectors to further inform the recruitment and retention of older workers.</p> <p>✓ The Centre for Employment Innovation at StFX is running the NOW (New Opportunities for Work) demonstration project – a two-year wage subsidy for under-represented workers, including older workers. A developmental evaluation will advance the research agenda, including research on older workers in Nova Scotia.</p>
Help older workers who face challenges in re-entering the workplace, including those of age 65 or more who want to continue working.	LAE	<p>✓ Nova Scotia Works Centres provide a common suite of services accessible to all Nova Scotians, including older workers. Centres located throughout the province help individuals to prepare for, obtain and maintain employment. Diversity and inclusion are embedded throughout services.</p> <p>✓ Older workers (aged 55 and over) participation in specific LAE programs:</p> <ul style="list-style-type: none"> • START (90 in 2017/18); So far in 2018/19: 43 • Job Creation Partnership (14 in 2017/18); So far in 2018/19: 8 • Skills Development Program (47 in 2017/18); So far in 2018/19: 40

Value Unpaid Community and Volunteer Work

Build the capacity of community and not-for-profit organizations to involve older adults in all their diversity as community leaders, volunteers, and clients.

CCH

✓ CCH's Communities, Sport and Recreation Division (CSR) has reconvened an inter-departmental committee to better coordinate government support for community and not-for-profit organizations. The committee is undertaking a scan of supports and services currently offered across government to support the sector.

Build public awareness about the benefits of being active in the community, and how to get involved.

CCH

✓ In 2017-18 CCH supported the roll out of Nova Scotia Connect.ca across NS including the development of a marketing plan. Nova Scotia Connect.ca is a web-based inventory of programs. Nova Scotia Connect.ca has an emphasis on recreation and encouraging physically active lifestyles. Older adults are a target group of regional promotional plans.

Make it easier to connect people with organizations. Evaluate, improve and promote existing databases and other information sources that help connect people with volunteer organizations.

CCH

✓ Launched the Volunteer NS website on November 2, 2018, a province wide volunteer linking website/database. A free and easy to use service for all non-profit organizations, and for all Nova Scotians would seek to connect with their community by offering their time and expertise.

Sponsor three community pilots, plus an evaluation, to examine different ways of sustaining volunteer and unpaid community work.

CCH

✓ Work is underway with the sector to create the Volunteer NS Partnership Table to engage the diversity of the province's volunteers. This group includes representatives and voices of older adults in all their diversity. The Table's action plan will involve sponsorship of three community pilots in fiscal year 2018-19.

Work with partner organizations to promote mentorship opportunities for older adults.

Seniors

✓ Currently partnering with Dalhousie University Continuing Education to pilot sessions in communities (e.g., New Glasgow, Sydney, Truro, Kentville). Mentoring Plus brings together retirees who want to share their skills, knowledge and networks with groups of unemployed young adults who need help determining a career path.

✓ PSC is working to include more older adults as mentors and mentees in the government's mentorship program. The iNSpire Mentorship program was launched to several departments and networks in Fall 2017, it will become available to all employees in 2018. All ages and levels of employees are encouraged to participate in the program as either mentors or mentees.

Goal: **Promote Healthy, Active Living**

COMMITMENT/ACTIONS	LEAD	STATUS
Promote an Inclusive and Supportive Population Health Approach Throughout Nova Scotia's Health System		
Create a comprehensive approach to improve the health of all Nova Scotians, as part of the development of a multi-year strategic plan for Nova Scotia's health system.	DHW	<ul style="list-style-type: none"> ✓ The Department is strengthening existing and creating new collaborative care teams, enhancing service access and increasing community supports for Mental Health and Addiction services and investing in improving efficiency and effectiveness of orthopedic surgeries. DHW is also ensuring our health care infrastructure meets the needs of Nova Scotians today and into the future through the QEII redevelopment and is replacing our aging hospital information systems with a modern, high functioning, data driven, clinical information system.
Develop a provincial approach to evidence-based service delivery for mental health and addictions that includes older adults living with mental illness and addictions.	DHW and NSHA	<ul style="list-style-type: none"> ✓ DHW has committed to the following actions to Mental Health and Addiction (MHA) services for Nova Scotians, including older adults: Expand Crisis Services: Improve the province's ability to respond to those in crisis by enhancing Mental Health Crisis Line to better meet demands; expanding coverage provided by MHA crisis teams who provide consultative services to emergency departments; and increasing capacity for urgent follow-up after being seen by a crisis team. ✓ Increase Adult Community-based MHA supports: Increase access to community-based MHA care that are integrated with primary health services for adults by increasing the number of mental health clinicians in the community sector, based on assessed need. ✓ Central Intake: Establish a provincial central intake for MHA services in Nova Scotia. We will establish provincial central intake for MHA services in Nova Scotia that will offer a single-entry point for access to MHA services. This will also facilitate enhanced consistency and integration of practices across the four management zones under NSHA and IWK.
Reduce the Impact of Poverty on Health		
Assess approaches to income security for all low-income Nova Scotians. This will include examining how income security programs	DCS and F&TB	<ul style="list-style-type: none"> F&TB ✓ Effective January 1, 2018, the non-refundable tax credits basic personal amount (BPA) and the

and taxation can work together to provide better support particularly for single Nova Scotians struggling with the cost of living.

		<p>age amount have been increased. The BPA was increased up to \$3,000 for taxable incomes up to \$75,000. The Age amount for individuals over the age of 65 increased by \$1,465 (a 35.4% increase). Eligible individuals with taxable income under \$25,000 will receive the maximum benefits. For taxable income between \$25,000 and \$75,000 the benefits are reduced or phased out.</p> <p>✓ Taxes will be reduced for more than 500,000 people by increasing the basic personal amount and more than 60,000 additional Nova Scotians will no longer pay provincial income tax.</p>
	DCS	<p>✓ New Standard Household Rate (SHR) to be implemented in 2019/20 that combines shelter and personal allowance within Income Assistance and provides a rate based on household composition. In addition to increasing the amount of support received, this makes the system easier to understand and streamlines the delivery of support. New SHR based on detailed analysis of all the financial supports available to low-income Nova Scotians both within and outside the tax system. A new wage exemption structure was introduced in October. This means that those on Income Assistance who are working will have less of their IA reduced, providing increased financial security. This is the foundation on which other aspects of income security can be built.</p>
Improve access to affordable, healthy foods for vulnerable older adults, through the pilot or expansion of food subsidy programs with other (e.g., mobile food markets, coupons for farmers' markets, departments, meals-on-wheels).	CCH	<p>✓ An investment of \$110,000 was provided to the Mobile Food Market to maintain the Market's current locations in HRM, as well to explore options to expand services in HRM and across the Province.</p> <p>✓ On October 5, 2018 the Mobile Food market received \$250,000 to expand.</p>
Provide grants for inter-generational food literacy programs (e.g., community gardens, community kitchens) that help older adults share and develop food and nutrition skills and knowledge.	CCH	<p>✓ An inter-generational food literacy grant program was developed in collaboration with DHW to provide funding to organizations across the province undertaking initiatives that help older and multi-generational groups share and develop food and nutrition skills, strategies and knowledge.</p>
Promote Physical Activity and Regular Exercise		
Expand the focus of the Municipal Physical Activity Leadership program to add older adults as a priority population, ensuring that	CCH	<p>✓ Planning was initiated to revise the MPAL program MOUs between the province and communities to prioritize older adults.</p>

the program is culturally competent and includes diverse adults.		<ul style="list-style-type: none"> ✓ Citizen survey reports have collected data about the needs of older adults to support targeted action at a community level. Enhanced MPAL agreements will increase opportunities for the aging population to engage in physical activity to increase individual's health and quality of life.
Ensure that provincial physical activity and recreational strategies and initiatives include the needs and perspectives of middle-aged and older adults in all their diversity.	CCH	<ul style="list-style-type: none"> ✓ In partnership with Recreation NS, CCH has formed a Recreation Shared Strategy Working Group on Inclusion and Access Task Team looking at policies and strategies to increase participation. ✓ Provincial actions to increase physical activity in Nova Scotia will consider the needs and perspectives of older adults in all their diversity. In 2018-19 the department will encourage and support provincial partners to meet the needs of older adults. ✓ The NS Shared Strategy for Recreation identifies the importance of older adults on page 9 "promote and facilitate the participation of adults 45-65+ in any form of recreation that may prepare them to be more physically active as they age"
Develop a provincial approach to encourage physical activity at all ages, including diverse middle-aged and older adults, with a strong emphasis on walking.	CCH	<ul style="list-style-type: none"> ✓ A cross-departmental group has been set up to develop a response to the FPT vision for physical activity, to further encourage physical activity at all ages. In addition, a working group has been formed and is meeting to discuss how government may be able to improve our support for walking. ✓ Two large stakeholder symposiums on physical activity were held in March 2018 to engage and inform community leaders and stakeholders on the importance of physical activity and how to work together to build vibrant active communities. Approximately 200 people attended the two events. ✓ On November 8, 2018 launched "Let's Get Moving Nova Scotia: action plan for increasing physical activity".
Build the capacity of communities and the recreational and sport sectors to work with an aging population in all its diversity.	CCH	<ul style="list-style-type: none"> ✓ Seniors have been identified as an important target group in the 2017 Physical Activity Practitioner Capacity Building Plan which aims to build knowledge and skill amongst physical activity practitioners. Target groups for this plan include Municipal Physical Activity Leaders, Nova Scotia Health Authority staff, provincial government staff and some not-for-profit staff. In January 2018, an online survey of municipal recreation directors across NS was conducted to learn about municipal recreation programming and how the Shared Strategy for Ad-

vancing Recreation in Nova Scotia is impacting planning in communities. Several questions relate to work supporting older adults.

✓ Insights from this research will inform planning and identify areas of required support and success. Meetings are being held in communities to understand capacity and assets and to inform regional planning that is underway.

Goal: **Support Aging in Place, Connected to Community Life**

COMMITMENT/ACTIONS	LEAD	STATUS
Support Community Transportation		
Establish a Ministerial Committee with a mandate to address community transportation in Nova Scotia. Designate Communities, Culture & Heritage as the lead department.	CCH	✓ A ministerial committee to consider community transportation actions was established and met on November 8, 2017. Ministers' provided direction on the advancement of the Action Plan for CT.
Deliver a community-based transportation strategy and solution for Nova Scotia.	CCH	<p>✓ The Action Plan was developed and received funding (\$2.4M) in the 2018-19 Budget. This initiative will especially benefit rural Nova Scotians, older adults, those living in poverty, persons with disabilities and youth who currently lack access to transportation options in their communities.</p> <p>✓ Improving access to community transportation will better support Nova Scotians in all aspects of their lives – from accessing job, education and recreation opportunities to health care services. This will strengthen our communities and our economy.</p>
Work with the insurance sector to protect volunteer drivers from liability.	CCH, Seniors, F&TB	✓ The Community Transportation Solutions Committee and Government Officials met with the Insurance Bureau of Canada and the Superintendent of Insurance in September 2017 to discuss the issue and possible solutions. Work still in progress.
Enhance the use of technology within the health system to decrease barriers for people who lack transportation to health services and programs (e.g., video conferencing).	DHW, NSHA, IWK	✓ Continued support of MyHealthNS, a free personal health information tool available to every resident of Nova Scotia. If your doctor is online and you have activated a connection on MyHealthNS, they can send secure electronic copies of your results and reports they have ordered for you. This can include lab tests, diagnostic imaging results, and some specialist reports.

Support Appropriate, Affordable Housing

Help more low-income Nova Scotians make repairs and adaptations to their homes, and increase maximum levels of assistance.

Housing
NS

- ✓ Under federal/provincial funding agreements, Housing Nova Scotia (HNS) provides financial assistance to low-income homeowners to complete major health and safety related home repairs and/or home adaptations. There are currently two programs targeted to seniors at least 65 years of age. The Senior Citizens Assistance Program provides a grant of up to \$6,500 to seniors who would like to stay in their own home but cannot afford necessary repairs. The Home Adaptation for Seniors Independence Program provides a grant of up to \$3,500 for home adaptations that enables seniors with low incomes to live independently in their homes for longer periods of time. Common home adaptations include installing grab bars in bathroom, replacing bathtubs with walk-in showers and installing exterior ramps for egress.
- ✓ In addition to the above programs, HNS offers home repair programs to low-income homeowners of any age to assist with home repair and renovations. Major home repairs include installing new roofs, windows and exterior doors; upgrading electrical and plumbing systems; or relocating a bathroom to the ground floor.
- ✓ This translates into value and support for older adults by increasing likelihood that people can remain in their homes for longer in communities across NS.

Support the construction of affordable housing for seniors, with an investment from the Federal Social Infrastructure Fund.

Housing
NS

- ✓ Under the federal Social Infrastructure Fund, \$4.27 million was committed in 2016-17 and an additional \$4.29 million was committed in 2017-18 for new construction or renovation of affordable housing units for seniors. Funding under the Social Infrastructure Fund helps improve access for seniors looking for a safe, affordable place to live, through the provision of forgivable loans to builders. In 2017-18, # new affordable were started or completed increasing the supply of affordable rental housing for seniors in NS.
- ✓ As a result of the funding commitments made under the federal Social Infrastructure Fund, new affordable housing units are expected to be constructed in Mahone Bay, Amherst, Yarmouth, Wolfville, Greenwood and in the Sydney area over the next two years.
- ✓ The Mahone Bay project is currently under construction and will provide 26 affordable housing units including three units that are barrier

		free. The project is being built to “visitable” accessible design standards with enhanced senior features, for example, all units will have walk-in showers in lieu of bathtubs.
Create additional rent supplement subsidies to reduce the waiting list for public housing.	Housing NS	<p>✓ HNS has committed \$18.08 million of Federal/Provincial funding under the Social Infrastructure Fund over two years to help more families and seniors in need by improving access to safe, affordable rental housing near services and supports. The funds will provide rent subsidies for approximately 440 units in buildings owned by a private landlord, co-operative or non-profit housing provider and will provide subsidies over a 10-year period. In 2016-17, \$7.8 million was committed to create 222 rent supplements and in 2017-18, \$10.3 million was committed to create approximately 218 rent supplements.</p> <p>✓ Rent Supplements are used to provide affordable rental housing to low income families, seniors and individuals. A rental subsidy is paid to landlords or co-operative/non-profit housing operators based on a client’s household income. The subsidy helps to offset the cost of market rent and remove clients from core housing need. Prospective tenants are sourced from the current public housing waitlist.</p>
Improve the quality of social housing for low-income households through an investment from the Deferred Federal Contribution Funds.	Housing NS	<p>✓ HNS has invested in improvements to the condition of social housing for low-income households through an investment from the Deferred Federal Contribution Fund (DFC). The forecasted expenditure for 2017-18 is \$2.1 million.</p> <p>✓ Many of Housing Nova Scotia’s public housing buildings house seniors (68% of units are in Senior buildings).</p> <p>✓ Internal improvements undertaken with DFC funds were aimed at heating upgrades, making properties more accessible, replacing structural components such as roofing and windows and upgrading sprinkler and fire alarm systems, and living area upgrades and improvements.</p>
Increase funding to create and upgrade shelter and transitional housing spaces for victims of family violence.	Housing NS	<p>✓ HNS is committed to partnering with not-for-profit organizations and the private sector to provide stable housing options for victims of family violence, some of whom are senior women. \$5.2 million was allocated to fund initiatives serving victims of family violence in 2016-17 and 2017-18. \$1.7 million of this was allocated in 2017-18.</p>

		<ul style="list-style-type: none"> ✓ Under the federal Social Infrastructure Fund, Housing Nova Scotia committed \$292,000 to Autumn House for the construction of new affordable second-stage housing units in Amherst. ✓ Under the federal Social Infrastructure Fund, Housing Nova Scotia committed \$3 million for the replacement of Bryony House, a 24-bed shelter for women and children who are victims of domestic violence. This funding has been committed for the construction of a new building that can better meet the needs of families.
Review the Statement of Provincial Interest on Housing to determine if it adequately directs municipal planning and zoning to support a range of options that bridge the gap between independent living and long-term care.	Municipal Affairs, Housing NS, Seniors and DHW	<ul style="list-style-type: none"> ✓ The Departments of Seniors and Municipal Affairs along with Housing NS met several times to better understand 'how' to appropriately investigate the question posed by this action. ✓ Progress on tackling this question was limited, principally because it became more clearly recognized that the existing SPI regarding Housing was not written to give direction regarding independent living, long term care, or the needs of a specific demographic cohort, but rather to encourage municipalities to allow for affordable, rental, manufactured and special-needs housing. ✓ Still, the Statement of Provincial Interest (SPI) regarding Housing, like the other SPI, is currently being investigated to see if it has achieved its original designed intent. A draft report on that work is expected in the near future.
Support Age-Friendly Community Planning		
Establish a new Memorandum of Understanding (MOU) between the Union of Nova Scotia Municipalities (UNSM) and the province, supporting the development of age-friendly communities that foster aging in place in communities across Nova Scotia.	Seniors and Municipal Affairs	<ul style="list-style-type: none"> ✓ MOU between the Province and the Nova Scotia Federation of Municipalities (formerly Union of Nova Scotia Municipalities) was established in June 2018. ✓ The Joint Nova Scotia Municipal Steering Committee on Aging is being established to advance a number of shared priorities under this MOU.
Work with the UNSM to develop a recognition program for municipalities that have taken active and ongoing steps to become age-friendly communities.	Seniors and Municipal Affairs	<ul style="list-style-type: none"> ✓ A draft recognition program has been developed and will be finalized as part of the work of the Joint Nova Scotia Municipal Steering Committee.
Explore the development of a Statement of Provincial Interest on Healthy Built Environments that supports healthy, sustainable communities and addresses issues related to aging in place.	Municipal Affairs, Seniors, DHW	<ul style="list-style-type: none"> ✓ Staff of the Departments of Seniors and Municipal Affairs, as well as the Department of Health, investigated and considered building on earlier work regarding a Statement of Provincial Interest (SPI) on Healthy Built Environments (HBE).

		<p>In light of the scope of the healthy built environments concept, and practice elsewhere, a broad-based approach to a SPI-HBE seemed like the logical and appropriate approach to consider. However, this also entails the most effort and the involvement of other departments.</p> <ul style="list-style-type: none"> ✓ Based on current priorities of the Department of Municipal Affairs with our municipal partners, it was determined that this wasn't an appropriate time to develop and institute such a broad-based SPI-HBE. ✓ Though a SPI-HBE is not considered at this point, it is recognized that Guidance material developed in relation to the 'age friendly community planning' commitment in SHIFT (below) is expected to provide land use planning guidance on this matter.
Align age-friendly community planning with the municipal planning process.	Seniors and Municipal Affairs	<ul style="list-style-type: none"> ✓ Staff of the Departments of Seniors (DoS) and Municipal Affairs (DMA) have met on several occasions and are focusing initial efforts on the development of guidance material to assist municipalities in adopting planning policies that support aging in place. ✓ It is recognized that this municipal planning guidance material needs to be integrated with and follow along from Nova Scotia's broader AFC planning and recognition program (SHIFT action) efforts. This NS work is expected to draw extensively from international and national frameworks and programs regarding 'age-friendly communities'. ✓ DoS and DMA are currently in the process of developing a more precise project workplan and subsequently a Terms of Reference with the intent of engaging outside resources to assist in developing municipal planning guidance material. ✓ Regarding the other two elements of this action, namely regional collaboration and working with individual municipalities it is understood that these are activities that follow once municipal guidance material is prepared.
Provide funding to communities for age-friendly planning through the Department of Seniors' Age-Friendly Communities program.	Seniors	<ul style="list-style-type: none"> ✓ In the 2017-18 fiscal year, \$372,238.00 in funding was provided to communities across Nova Scotia to support their Age-friendly Communities efforts. The following 3 projects highlight a few of the Age-friendly Communities planning efforts that this funding supported: ✓ Lunenburg County Taming the Octopus: Creating an Information-Friendly Region. This planning project involves creating an action plan that fosters

		<p>optimal communication and collaboration amongst groups and agencies that support older adults and will develop strategies that ensure information reaches those who need and want to learn about resources and supports that could improve their lives. It will explore 1) how effectively the current array of services/supports is addressing the needs of older adults and 2) what information older adults want to access and how they want to access it.</p> <ul style="list-style-type: none"> ✓ Towards an Age-Friendly Queens County - Queens Care Society in partnership with the Region of Queens Municipality will explore key areas of an Age-friendly Community through consultation, identify any gaps and form a plan that strengthens Queens County's ability to support aging in place, connected to community life. This will involve consulting widely throughout the region, reviewing existing programs and services and making recommendations such that an Age-friendly approach becomes embedded in decision making processes. ✓ CBRM Recreation Active Aging Community Strategy - CBRM Recreation Department will conduct community consultations to develop an Age-friendly Community implementation plan. Cape Breton Regional Municipality had identified through research and their Recreation Master Plan consultations that there is a notable incline in the older adult population. For this reason, the recreation department wishes to complete in depth community consultation surveys to identify the recreation needs and barriers to participation in the older adult demographic. ✓ \$159,137.48 has been provided to communities across Nova Scotia under the Age-Friendly Communities grant during the first half of the 2018-19 fiscal year.
Implement accessibility legislation that provides a framework for future standards that will benefit all Nova Scotians, including older adults and people with disabilities. These standards might address things such as customer service, information and communication, employment, the built environment, and transportation.	Justice	<ul style="list-style-type: none"> ✓ The Accessibility Act was passed in April 2017 and proclaimed on September 18, 2017. Under the Accessibility Act, Nova Scotia has a goal to be accessible by 2030. ✓ Work is underway to develop the strategy and implementation plan for how Nova Scotia will be accessible by 2030. To support development of this plan, multiple consultation activities are underway/planned. This includes focus group sessions (December 2017), an online survey (March/April 2018) and town hall style meetings (April/May 2018). ✓ A partnership has been formed with the Nova Scotia Federation of Municipalities (NSFM), to

		<p>develop a Municipal Accessibility Framework that can be adapted to suit different municipalities (one size does not fit-all because of the variation of municipalities). This framework will include an awareness/training program for local officials.</p> <ul style="list-style-type: none"> ✓ Development of the Government of Nova Scotia Accessibility Plan is underway. This work is being led by the Directorate, in collaboration with representatives from all Departments. The Government of Nova Scotia Accessibility Plan will address key priorities for the Government of NS including delivery of goods and services, information and communication, employment, built environment, transportation and education and awareness. ✓ An accessible Nova Scotia means that all persons with disabilities (including older adults) can contribute to and be connected to their communities. ✓ On February 8, 2018 the NSCC and the Rick Hansen Foundation announced a partnership to establish the Rick Hansen Foundation/CSA Accessible Building Certification Training Program in Nova Scotia. Nova Scotia is the second province to implement this program. Accessible public buildings and spaces will help to ensure that all Nova Scotians can participate in their communities. ✓ The Directorate has developed a program titled "Read Ability", targeted at children aged 3 to 6 whereby volunteers from the disability community read children's books about disability and play games that make kids familiar with barriers disabled people face.
Enhance primary care for older adults by investing in programs that are community based and provided by collaborative teams.	DHW and NSHA	<ul style="list-style-type: none"> ✓ Significant investments in community based collaborative primary health care teams (3.6 M in 16/17 and 78M over next four years).
Help older adults stay safe by expanding the Senior Safety Program to more communities in Nova Scotia.	Seniors and Justice	<ul style="list-style-type: none"> ✓ Two new communities, Victoria County and Colchester County, were funded in the 2017-18 fiscal year to develop Seniors' Safety Programs in their county, bringing the total number of Seniors' Safety Programs to 16 across the province.
Create a new Continuing Care Strategy.	DHW and NSHA	<ul style="list-style-type: none"> ✓ The strategy work continues to evolve. DHW is improving workplace safety, enhancing caregiver benefits, and being responsive to changes in the industry. ✓ DHW is looking at care in the community, home care, and long-term care, and how to meet the cur-

rent and future needs of our aging population.

✓ A draft action plan has been developed, but DHW is not waiting for a completed document to start to implement initiatives, such as implementing the International Resident Assessment Instrument into long term care facilities, and moving forward with initiatives to support Nova Scotians living with an acquired brain injury.

✓ An expansion of the Caregiver Benefit Program was announced March 13, 2018. More Nova Scotians will receive support for providing care to adults living at home through the expansion of eligibility for the Caregiver Benefit Program. Until now the program has offered \$400 a month to those who provide unpaid care for 20 or more hours per week to an adult with very high care needs. The eligibility criteria is being expanded to include people who help care for those assessed as having high to very high care needs. By expanding the program it can ease the financial responsibility often associated with caregiving and allow more Nova Scotians to live in their homes for as long as possible.

✓ On September 5, 2018, the Minister of Health and Wellness appointed an expert advisory panel to look at ways to improve the quality of long-term care in Nova Scotia. The work of the panel will include: identifying evidence-based solutions to improve quality of care in long-term care facilities; recommending appropriate staffing levels, staff complement, and skill mix for long-term care facilities; and advising on the recruitment and retention of long-term care staff. Recommendations are expected by November 30, 2018.

Support Social Connections

Work with municipalities and other partners to increase access to culturally safe, convenient, and affordable facilities and recreational programs for older adults in all their diversity—including frail older adults, and especially people with low incomes.

CCH

✓ In 2017-18 the department's Facility Access grant program guidelines were updated to include older adults as a priority population for funding support.

✓ Bridgewater, Chester, Lunenburg and Liverpool curling clubs provided free programs and equipment to older adults. At the Queens Place Emera Centre public skates and fitness classes and one-month fitness centre memberships were provided free to older adults.

Encourage older adults and their organizations to participate in public policy devel-

CCH

✓ Work is underway with the sector to create a Volunteer NS Partnership Table to engage the

opment by creating workshops and public engagement sessions focused on healthy public policy and community resilience.		<p>diversity of the province's volunteers. This group includes representatives and voices of older adults in all their diversity.</p> <p>✓ Development of the Volunteer NS Partnership Table terms of reference and action plan will involve creating workshops and public engagement sessions (FY: 2018-19)</p>
Invest in a community Internet/digital literacy training project for older adults, using provincial libraries as a hub.	CCH	<p>✓ An investment of \$50,000 was made to the Community Technology Network (former CAP Network) to undertake community Internet/digital literacy pilots for older adults across the province.</p> <p>✓ An additional \$20,000 from CCH (Diversity and Community Capacity Fund) was leveraged to ensure four additional pilots were undertaken in culturally diverse and traditionally marginalized communities.</p>
Help participants of the Disability Support Program, and their aging parents, to remain together in their homes by providing services such as snow shoveling and lawn maintenance.	DCS and DHW	<p>✓ This commitment was met, officially launched on November 7th at Corridor Community Options in Enfield. It was modified slightly to expand the potential service recipients from aging parents of DSP Participants to seniors in need of supports to remain in their homes. An added benefit is that all work would be undertaken by Adult Service Centre Participants and that these individuals would be paid at greater than minimum wage. Two projects developed under this initiative:</p> <ul style="list-style-type: none"> • The first, (\$20,000) was an opportunity for co-funding with Cooperators Group that was proposed by Lakecity Employment Services. This project would see an investment of \$20,000 from the Department matched by \$20,000 from Cooperators Group to provide services to seniors in Northend Dartmouth. Planning and development have been completed and supports will be rolling out shortly. • The second project (\$230,000 in the first year, with \$250,000 ongoing) is through the DirectionNS Council and involves nine Adult Service Centres. Outcomes for this project are in line with the first project meet the investment outcome of supporting seniors to stay in their homes and build community connections. Training budgets and ongoing costs have been identified and planning has been going on for several months. Home Services Nova Scotia was launched on November 7, 2018 specializing in delivering home services to older adults in 11 communities across Nova Scotia.

Implementing The Plan

COMMITMENT/ACTIONS	LEAD	STATUS
Base Decisions and Actions on Evidence As part of Nova Scotia's Culture Action Plan, ensure that government programs and services include the perspectives and needs of older adults and diverse communities.	CCH	✓ CCH is undertaking a program audit that will provide an in-depth overview of who is currently served through our programs and where we need to make adjustments to ensure we are meeting the needs of all Nova Scotians. ✓ Programs and funding will better reflect the diversity of the province. Programs will better fit the needs of those applying and help execute programs that meet the needs of our diverse and aging population.
Train government employees in cultural competence.	PSC, CCH and Seniors	PSC ✓ Cultural competence is included as both content and outcome of our training on Diversity and Inclusion and in our Diversity Certificate. We also provide department/business unit training. In the last year we have done group training with multiple department and business units. CCH ✓ CCH is a member of the provincial Diversity and Social Equity Steering Committee, as well as a signatory to the MOU for Treaty Education. As a part of these groups, CCH with the PSC, EECD, OAA and ECO have initiated several corporate training modules and opportunities for government employees. In addition, the DM CCH is the Champion of the Diversity Round Table which is a provincial forum to foster cultural competence across government.
Develop a population health profile to better understand health issues for diverse older adults (including social determinants of health, such as gender, education, income, marital status, differences in rural and urban living arrangement, mental well-being, physical activity, injury, and other measures).	DHW	✓ DHW is looking to develop broader population profiles and seniors will be an important segment of this work. Seniors profiles from other jurisdictions have been gathered and are being reviewed to inform the development of a framework to guide this work.
Strengthen the collection and analysis of information to support evidence-based decision making that reflects our diverse population (e.g., bigger sample sizes for socio-economic, labour market, and ethno-racial health data).	F&TB, LAE, DHW, DCS, CCH Seniors	F&TB ✓ As the official Focal Point for Statistics Canada in Nova Scotia, the Department of Finance has communicated with Statistics Canada that it places a priority on increasing details for demographic

information. This representation included not only older adults, but youth as well. These representations were made at the Federal-Provincial-Territorial Consultative Council on Statistical Policy with Canada's Chief Statistician. This priority was restated at the Federal-Provincial-Territorial meetings on Social Statistics and on Labour Statistics.

✓ In the last year, Statistics Canada has released a number of studies that make reference to demographic characteristics in explaining labour market and income data.

LAE

✓ LAE (Corporate Policy & Services Branch) have taken steps to build collective knowledge of how older workers are participating in today's workplaces. This includes: 1) the development and dissemination of a research brief on the participation and employment of older workers in Nova Scotia's labour market; 2) expansion of the department's 2018 labour market household survey to include senior workers; and 3) provision of quantitative research support and advice to complement the research being undertaken by the Nova Scotia Centre on Aging as well as connections to the Canadian Longitudinal Study on Aging.

DCS

✓ DCS has expanded its use of data to support evidence-based decision making through monthly data snapshot reports, monthly outcomes reporting across program areas and ongoing engagement with program areas to provide data and analytical support. DCS has advanced its use of data beyond monthly descriptive reporting to also more complex analysis to support various budgeting, forecasting and transformation activities.

✓ A specific example is the use of detailed Statistics Canada Census 2015 data and DCS data to better understand the prevalence, depth, location and types of poverty across NS in support of the Blueprint to Reduce Poverty strategy development. This work included considerations of household make-up, attachment to the labour market, socio economic and ethnicity data across the various locations of the province of NS.

Housing NS

✓ In 2017-18 HNS completed a current state

		<p>analysis of its existing Information Technology and Information Management capabilities. In 2018-19, HNS will begin implementation of the recommendations from this analysis. This will be a multi-year initiative that will create an integrated information management structure to support evidence-based decision making.</p> <p>DHW</p> <ul style="list-style-type: none"> ✓ The MSI contract is currently being reviewed for renewal. The option to add an ethno-racial identifier throughout the health card renewal/application process is being explored. <p>Seniors</p> <ul style="list-style-type: none"> ✓ Seniors partnered with the Nova Scotia Health Research Foundation to host an information session on May 4, 2018 for government partners on opportunities to collaborate and access data and research from the Canadian Longitudinal Study on Aging.
Establish a social innovation lab focused on aging that can study and develop ways to address complex issues associated with an aging population.	Seniors	<ul style="list-style-type: none"> ✓ Planning and development work for the lab was completed. Two overarching design challenge questions were determined to be the based of the initial work of the lab. Participation in the lab was formulated a yearlong fellowship program. The call for applications to the fellowship program was launched. The first cohort of 24 fellows were selected from 80 applications. ✓ 24 fellows comprised of public servants, academics, private sector and passionate citizens formed 4 teams to address different impacts of an aging population; These teams are currently developing and testing prototypes to address the impacts of an aging population. Two are focused on intergenerational connections and two on aging-in-place. ✓ The second cohort of fellows has been selected.
Host a TEDx Aging Well conference.	Seniors	<ul style="list-style-type: none"> ✓ Partnership established with the Nova Scotia Centre on Aging to host a TEDX Aging Well conference that took place on October 4, 2018. A number of community leaders explored how we're changing the way we think about aging as well as the opportunities and potential created by an aging population.

Learn From Each Other

Launch a public education campaign that shows older adults in all their diversity, dispels myths and misconceptions about older age, and demonstrates the contributions of older adults to our province.

Seniors

✓ Video “Beyond the Number” created for television and social media, fall 2017. Developed a comprehensive “owned, earned, paid” media campaign. As part of this broader approach, a second video was developed called “Shift – Change Your Perception” that states we can shift attitudes about aging and focus on valuing and supporting the contributions of older adults.

Other

COMMITMENT/ACTIONS	LEAD	STATUS
Silver Economy Summit	Seniors	✓ The Halifax Chamber of Commerce and the Department of Seniors co-hosted Nova Scotia’s fourth Silver Economy Summit in March 2018. The theme AdvantAGE: Embrace the Boom explored the role of technology with an aging population, from the use of assistive technologies to help seniors, to the rising number of older Nova Scotians using technology to become entrepreneurs. Governments, businesses, inventors, caregivers, students and individuals gathered to discuss opportunities to think creatively about the value of technology.
Virtual Reality Program	Seniors and Northwoodcare Inc.	✓ With a grant from the Department of Seniors, Northwood launched the Virtual Reality Program for Older Nova Scotians on October 3, 2018. Using specialized equipment and developing videos (in 360 degrees), older Nova Scotians can now visit Nova Scotia landmarks from the comfort of the Northwood facility. This innovation supports the community in reaching a variety of health-related and quality of life outcomes while providing an opportunity for leisure.



Dylan Heide
CAO
Town of Mahone Bay

January 15, 2019

Subject: 2018 year end financial statement and balance sheet

Dylan,

Enclosed, please find financial data for the Mahone Bay Civic Marina as of the end of 2018. I have included year over year comparisons for both the balance sheet and income statements.

You will note a small operating surplus in 2018 before amortization, and strong cash and receivable positions. We have growth plans for the future, and are keen to engage the town.

We are available to present to council if asked, and look forward to further discussion on our exciting future.

Thanks for your interest.

Richard Barclay
Treasurer Mahone Bay Wooden Boat Society
Manager Mahone Bay Civic Marina

5:24 PM

01/12/19

Accrual Basis

Mahone Bay Civic Marina

Profit & Loss Prev Year Comparison

January through December 2018

	Jan - Dec 18	Jan - Dec 17	\$ Change	% Change
Ordinary Income/Expense				
Income				
Contract Revenue	6,000.00	6,000.00	0.00	0.0%
Government Grants	3,278.00	3,082.90	195.10	6.3%
Ice Sales	1,652.00	1,479.50	172.50	11.7%
Interest Revenue	0.00	0.01	-0.01	-100.0%
Merchandise Sales	64.33	373.91	-309.58	-82.8%
Mooring Fees	31,992.12	34,603.01	-2,610.89	-7.6%
Rentals	8,209.56	7,197.88	1,011.68	14.1%
Service Fee Revenue	1,310.06	850.45	459.61	54.0%
Storage Fees Collected	9,439.09	7,718.36	1,720.73	22.3%
Total Income	61,945.16	61,306.02	639.14	1.0%
Expense				
Accounting Fees	198.00	307.52	-109.52	-35.6%
Advertising	26.57	0.00	26.57	100.0%
Amortization	8,562.50	9,375.00	-812.50	-8.7%
Bad Debts	0.00	884.90	-884.90	-100.0%
Bank Charges	324.85	179.90	144.95	80.6%
Conferences and Meetings	146.92	60.00	86.92	144.9%
Courier & Postage	58.66	21.62	37.04	171.3%
Cradle Storage Expense	1,205.01	760.00	445.01	58.6%
Credit Card Transaction Fees	946.54	1,077.70	-131.16	-12.2%
Festival Donation	-1,175.00	120.00	-1,295.00	-1,079.2%
Ice for Resale	1,138.50	1,060.95	77.55	7.3%
Insurance Expense	3,341.00	1,602.00	1,739.00	108.6%
Legal Fees	0.00	12.45	-12.45	-100.0%
Marina Crane	73.64	806.49	-732.85	-90.9%
Memberships and Dues	241.50	193.25	48.25	25.0%
Mooring Field Ops	15,252.22	12,698.59	2,553.63	20.1%
Office Equipment	2,501.53	2,193.70	307.83	14.0%
Payroll Expenses	5,033.15	3,805.30	1,227.85	32.3%
Printing and Copying	34.50	199.10	-164.60	-82.7%
Repair & Maintenance	5,380.72	13,459.49	-8,078.77	-60.0%
Salaries & Wages	20,035.29	17,298.45	2,736.84	15.8%
Supplies	82.75	836.52	-753.77	-90.1%
Telephone, Telecommunications	1,692.21	1,380.67	311.54	22.6%
Tender Operations	952.79	632.49	320.30	50.6%
Uncategorized Expenses	0.00	0.00	0.00	0.0%
Utilities	1,916.07	1,826.17	89.90	4.9%
Total Expense	67,969.92	70,792.26	-2,822.34	-4.0%
Net Ordinary Income	-6,024.76	-9,486.24	3,461.48	36.5%
Net Income	-6,024.76	-9,486.24	3,461.48	36.5%

5:28 PM

01/12/19

Accrual Basis

Mahone Bay Civic Marina
Balance Sheet
As of December 31, 2018

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Chequing/Savings	
BMO Chequing Account	5,106.98
cash float	150.00
Total Chequing/Savings	5,256.98
Accounts Receivable	
Accounts Receivable	14,134.77
Total Accounts Receivable	14,134.77
Other Current Assets	
*Undeposited Funds	28.75
Total Other Current Assets	28.75
Total Current Assets	19,420.50
Fixed Assets	
Buildings - Operating	9,025.00
Furniture and Equipment	23,537.50
Total Fixed Assets	32,562.50
Other Assets	
Other Assets	9,600.00
Total Other Assets	9,600.00
TOTAL ASSETS	<u>61,583.00</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	294.13
Total Accounts Payable	294.13
Other Current Liabilities	
GST/HST Payable	1,632.56
Total Other Current Liabilities	1,632.56
Total Current Liabilities	1,926.69
Total Liabilities	1,926.69
Equity	
Opening Bal Equity	62,162.10
Unrestricted Net Assets	3,518.97
Net Income	-6,024.76
Total Equity	59,656.31
TOTAL LIABILITIES & EQUITY	<u>61,583.00</u>

10:20 AM

01/15/19

Accrual Basis

Mahone Bay Civic Marina
Balance Sheet
As of December 31, 2017

	Dec 31, 17
ASSETS	
Current Assets	
Chequing/Savings	
BMO Chequing Account	19,039.79
cash float	150.00
Total Chequing/Savings	19,189.79
Accounts Receivable	
Accounts Receivable	5,902.82
Total Accounts Receivable	5,902.82
Other Current Assets	
*Undeposited Funds	628.75
Total Other Current Assets	628.75
Total Current Assets	25,721.36
Fixed Assets	
Buildings - Operating	9,500.00
Furniture and Equipment	31,625.00
Total Fixed Assets	41,125.00
TOTAL ASSETS	66,846.36
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	1,168.28
Total Accounts Payable	1,168.28
Other Current Liabilities	
GST/HST Payable	-2.99
Total Other Current Liabilities	-2.99
Total Current Liabilities	1,165.29
Total Liabilities	1,165.29
Equity	
Opening Bal Equity	62,162.10
Unrestricted Net Assets	13,005.21
Net Income	-9,486.24
Total Equity	65,681.07
TOTAL LIABILITIES & EQUITY	66,846.36

Kelly Redden

From: Town of Mahone Bay Clerk
Subject: FW: CNSOPB Update on Multiklient Invest's (MKI) Proposed 3D Seismic Program

From: Sadie Toulany <stoulany@cnsopb.ns.ca>
Sent: January 9, 2019 9:33 AM
To: Information Management <im@cnsopb.ns.ca>; Stacy O'Rourke <sorourke@cnsopb.ns.ca>
Subject: CNSOPB Update on Multiklient Invest's (MKI) Proposed 3D Seismic Program

Good Day,

The Canada-Nova Scotia Offshore Petroleum Board (CNSOPB) has been advised by Multiklient Invest (MKI) of its intention to postpone the conduct of the Environmental Assessment (EA) of its proposed multi-year seismic program for one year while they assess demand for new seismic data in the Canada-Nova Scotia offshore area.

Should MKI notify the CNSOPB at a later date that it plans to move forward with this EA, stakeholders will be so notified, and the CNSOPB EA Public Registry will be updated accordingly.

The EA, if conducted, would predict how a seismic survey could impact the marine environment and sets out precautions that need to be taken to minimize or eliminate any potential impacts. In the conduct of an EA, there are opportunities for engagement. The public, key stakeholder groups, and Indigenous communities would be invited to submit comments once the EA report has been drafted and prior to it being finalized.

It's important to note that an EA is just one-step in support of a potential Geophysical Work Authorization application that may be submitted to the CNSOPB to conduct a seismic survey. To receive authorization, the proponent must demonstrate that all necessary steps have been taken to ensure regulatory compliance so as to protect safety and to minimize impact to the marine environment.

Further updates will be provided as they become available.

Thank you,

Stacy O'Rourke
Director, Communications
Canada-Nova Scotia Offshore Petroleum Board
1791 Barrington Street
8th Floor TD Centre
Halifax, NS B3J 3K9

Cell (902) 410.6402
Reception (902) 422-5588
Fax (902) 422-1799
Twitter @CNSOPB

sorourke@cnsopb.ns.ca
<http://www.cnsopb.ns.ca>

Kelly Redden

Subject: FW: CNSOPB Update on BP Canada Consolidated Exploration Licence

From: Sadie Toulany <stoulany@cnsopb.ns.ca>

Sent: January 15, 2019 9:38 AM

To: Stacy ORourke <sorourke@cnsopb.ns.ca>; Information Management <im@cnsopb.ns.ca>

Subject: CNSOPB Update on BP Canada Consolidated Exploration Licence

Please see below for an update on BP Canada (BP) Consolidated Exploration Licence 2434R.

All exploration licences (EL) have a maximum term of nine years, consisting of two periods referred to as Period 1 and Period 2. Period 1 is six years from the effective date of the EL. Period 2 immediately follows Period 1, and consists of the balance of the nine-year term of the EL. At the end of Period 2, if there are no Significant Discoveries declared that result in the issuance of Significant Discovery Licence(s), the lands as defined in the EL revert to the Crown.

Period 1 of BP Canada's consolidated EL 2434R was scheduled to end on January 14, 2019.

What does this mean?

In order to validate the EL for Period 2 (January 14, 2019 to January 14, 2022), BP had to drill four wells within Period 1. If they did not drill four wells, there were options outlined in the terms and conditions of the consolidated EL agreement.

To date, BP has only drilled one well, which means they had to select one of the following options as outlined in the terms and conditions of the consolidated EL agreement:

- Surrendering 75% of lands and moving into Period 2 for the EL with 25% of the original land.
- Surrendering 50% of lands and paying one drilling deposit to extend Period 1 for one year (keeping 50% of original lands).
- Surrendering 25% of lands and paying two drilling deposits to extend Period 1 for one year (keeping 75% of original lands).
- Paying three drilling deposits to extend Period 1 for one year (keeping 100% of original lands).

BP has notified the CNSOPB that it is surrendering 50% of lands and will pay one drilling deposit (\$1 million) to extend Period 1 for one year (to January 14, 2020).

What does this mean moving forward?

If BP decides to drill another well during the Period 1 extension, they will need to apply to the CNSOPB for authorization. Should the CNSOPB receive an application, an update will be posted on our website, here:

<https://www.cnsopb.ns.ca/offshore-activity/current-applications>

If BP decides not to drill another well during the Period 1 extension, they would have to select one of the following options as outlined in the terms and conditions of the consolidated EL agreement:

- Forfeit the drilling deposit paid and pay a further drilling deposit (\$2 million) to extend Period 1 for an additional year.
- Forfeit the drilling deposit paid and surrender 50% of the remaining lands. The EL would then move into Period 2.

At any time, an EL holder can submit a partial or full surrender of lands.

Further updates will be provided as they become available.

Additional Information:

- Notice of Fundamental Decision: <https://www.cnsopb.ns.ca/news/notice-fundamental-decision-0>
- Notice of Consolidated Licences: <https://www.cnsopb.ns.ca/news/notice-consolidated-licences>
- Four Things You Should Know About Authorizations: <https://www.cnsopb.ns.ca/media/featured-articles/four-things-you-should-know-about-oil-and-gas-authorizations-canada-nova>

Thank you,

Stacy O'Rourke

Director, Communications
Canada-Nova Scotia Offshore Petroleum Board
1791 Barrington Street
8th Floor TD Centre
Halifax, NS B3J 3K9

Cell	(902) 410.6402
Reception	(902) 422-5588
Fax	(902) 422-1799
Twitter	@CNSOPB

sorourke@cnsopb.ns.ca
<http://www.cnsopb.ns.ca>

Report to Council

January 24, 2019



This Report to Council is intended to provide the Mahone Bay Town Council with a high-level summary of staff progress towards Council's direction to staff. As per the Town Council Policy, the report will be provided at each regular meeting of Council. The Report to Council is a living document and will improve and expand to incorporate new source documents as approved, and to respond to feedback received from Council.

Goal	Objective	Assigned	Target	% Completion
Council Assignments to Staff				
1	Consideration of recommendation of HAC to register the house at 24 Pleasant Street as a municipal heritage property.	10-Jul-18	Feb, 2019	25%
		Notes: CLERK - Waiting for resolution of property matters before staff are able to send required notice and bring the matter forward to Council.		
2	Staff to engage a professional, or professionals, to provide options and cost estimates to replace or renovate the current firehall and seek an appropriate location for Town Hall operations.	26-Jul-18	Feb, 2019	75%
		Notes: CAO - Draft valuation reports and pre-design renovation estimates completed and being reviewed by staff; waiting on receipt of pre-design estimates for potential new construction (expected no later than the end of January); staff report anticipated in early February, public consultation to be proposed, particularly concerning use of community space in current / proposed facilities. Still awaiting confirmation of FCM MAMP funding for general facilities assessment.		
5	Staff complete a general remuneration review and develop a remuneration policy to be brought back to Council.	11-Dec-18	Feb, 2019	50%
		Notes: CAO - Finance Manager working on review / report for regular meeting Feb 12th.		
6	Public Works Staff to install Love Mahone Bay's banner over Main Street	11-Dec-18	Feb, 2019	75%
		Notes: DOO - PW staff ready to assist.		
	Staff to work with Legal Counsel	11-Dec-18	Jan, 2019	50%

7	to arrange for a right-of-way	Notes: In progress.			
8	Staff to request that the Heritage Boatyard Cooperative complete a grant application form.	08-Jan-19	Jan, 2019	<div><div></div><div></div><div></div><div></div><div></div></div>	★
9	Staff to conduct a community session concerning recognition of Town's Centennial and report back to Council	08-Jan-19	Feb, 2019	<div><div></div><div></div><div></div><div></div><div></div></div>	50%
10	Staff to prepare a report on the need for a Town housing advisory committee.	08-Jan-19	Mar, 2019	Not yet begun	
11	Staff to research the pricing of dog waste dispensers and the advisability of installing them in Town.	08-Jan-19	Feb, 2019	<div><div></div><div></div><div></div><div></div><div></div></div>	25%

CAO Report - Jan 24, 2019	
1	<p>Alternative Resource Energy Authority (AREA)</p> <p>Late 2019 back-up top-up application to NSPI rejected, AREA now focusing on 2020 for imports (in discussions with NSPI, backup top-up application for 2020 before Council Jan 24th). Anticipating imminent confirmation on our Joint Low-Carbon Communities Grant application for community solar gardens submitted October 12th. AREA Board meeting scheduled for Feb 8th.</p>
2	<p>Atlantic Infrastructure Management (AIM) Network Asset Management Cohort Program</p> <p>AIM Cohort session's on Nov. 30th and Dec. 4th in Dartmouth attended by Dylan, Luke, and Mayor Devenne. Asset Management Policy approved by Council Jan 8th. Working on arrangements with the Municipality of the District of Chester for GIS technical support to Town's asset management initiatives; awaiting new CAO.</p>
Dec 11 (no change) - Regarding the up to \$15,750 in funding confirmed by the	

<p>3 Beautification and Streetscaping Pilot Program</p>	<p>Province for 2018-19 but not able to be applied to the bandstand project this fiscal year as originally intended, staff have met on several occasions with representatives of the Chamber of Commerce to discuss potential expenditures building on the wayfinding signage component of the Town's original application. Unfortunately the Chamber has confirmed that they do not have the capacity to undertake such a project prior to March 31st, 2019 (as required by Municipal Affairs). Staff will consider if any part of the approved funds can still be utilized by March 31st; it is anticipated that we will not accept the majority of the award this fiscal year and we will reapply for funding for the bandstand in fiscal 2019-20.</p>
<p>4 Code RED Public Alert Service</p>	<p>Nov 13 (no change) - Staff have identified a cost-effective and proven service provider – Code RED – and provided Council with information in this regard; an annual Code RED subscription is priced at \$1,500 USD based on our population size, includes an unlimited number of initiator licenses, can provide phone, text, email, app and website advisories and is quite flexible to our needs. Demonstrations of the service have now been conducted for all relevant Town staff as well as for Scotia Business Centre. I recommend Council approve a subscription to the Code RED public alert service, immediately or as a component of the 2019-20 budget.</p>
<p>5 Events Coordination</p>	<p>Staff continue discussions with the Chamber regarding the community session on events coordination proposed by the Chamber. It is anticipated that the session will take place at the Mahone Bay Centre in February, 2019. Staff will subsequently update Council in this regard.</p>
<p>6 Water Rate Study</p>	<p>Staff have initiated a water rate study – supported by Gerry Isenor – to be submitted to the NSUARB for rates effective Apr 1, 2019. The prior rate study was conducted in 2014 and expired Mar 31, 2017. Currently incorporating approved water/wastewater capital projects into rate study.</p>
<p>7 Land-Use Planning Process Review</p>	<p>Staff are currently undertaking a review of public participation in the land-use planning process and will recommend a new draft Public Participation in Land-Use Planning Policy to Council in February.</p>
<p>8 Invest in Canada Program - Call for Water / Wastewater Projects</p>	<p>Staff report delivered to Council Jan 16. Applications submitted Jan 18. Status pending.</p>

Snow & Ice Control	During the month there were 4 snowfall events requiring the plowing of streets and sidewalks. Streets required salting on 21 occasions; sidewalks were salted/sanded as necessary.
Vehicle Maintenance	Various servicing, repairs and maintenance were performed on vehicles and equipment used for the winter season.
Pre-Design Estimates for Potential Infrastructure Renewal Projects	Resources were provided to assist KVM Consultants in the preparation of estimates for 4 proposed infrastructure replacement projects.
Speed Signs	Monthly data was retrieved from the signs and shared with RCMP.
Bandstand Renovations	Some revisions were made to the previously issued request for proposals document related to this project. Expect issue the new RFP within the next week.
Bluenose Bicycle Route	The Project Management Team met on January 16 for staff updates on the project. Staff have completed proposed bike route options for Mahone Bay & Bridgewater and have issued a report concerning such; the Mahone Bay report is to be reviewed with our local stakeholder group on January 29.
Electric Utility	Regular water & electrical meter reading duties completed. Some street light repairs/replacements were made. Work was completed concerning transformer inventory and oil removal. Following storms staff surveyed the electrical system for damage and/or potential risks (eg. Broken tree limbs, etc.). Met with Riverport management staff on Jan. 16 concerning the need for staff training on "Temporary Workplace Traffic Control".
Water Supply, Treatment & Distribution	Regular monitoring and maintenance activities continued. A valve box and rod were excavated and replaced at 249 Main St. on Jan. 9. Staff members Dolimount and Smith have been enrolled in a 6 month correspondence course, "Small Water System Operation and Maintenance". Later this week expect to receive recommendations and electrical engineering design/specifications for a back-up generator to be installed at the Raw Water Pumphouse; once satisfied with CBCL submission will be issuing a tender call related to this project.
Sewage Collection & Treatment	Regular monitoring and maintenance activities continued.



Town of Mahone Bay
Staff Report
RE: Snow Removal Policy
January 8, 2019

General Overview:

This staff report is intended to recommend amendment of the Town of Mahone Bay Snow & Ice Control Policy.

Background:

The Town of Mahone Bay's Public Works Department maintains approximately 17 km of public streets and 6.8 km of sidewalks. Public Works staff implement snow and ice control measures (i.e. snow plowing, salting and/or sanding of streets, sidewalks, parking lots and other facilities) when winter weather has caused conditions to become hazardous to the public. These operations are carried out in accordance with the Town's Snow & Ice Control Policy; the current policy was passed by Council in November of 2008.

Analysis:

Policies may require amendment for a variety of reasons. The Director of Operations recommends amendment to the Snow & Ice Control Policy at this time to clarify the guidelines for submission of claims resulting from Town snow and ice control measures.

Staff recommend the addition of text to Section 14 of the Policy, concerning damage to private property; the proposed new text is highlighted in the excerpt below:

14.0 Damage to Private Property

At the discretion of the Director of Operations, the Town of Mahone Bay will repair or cause to be repaired any damage to private property which can be demonstrated to be a result of the Town's clearing of snow and ice from streets and sidewalks. Claims for damaged property must be submitted in writing, addressed to the attention of the Director of Operations, no later than June 30 of each year for damage sustained during the preceding winter. The Director of Operations will respond to such claims within 30 days.

Property owners not satisfied with the course of action recommended by the Director of Operations may file an appeal in writing for consideration by Town Council. Such appeals must be filed with the Town Clerk no later than September 30 of each year.

Financial Analysis:

No direct financial impacts are anticipated as a result of the proposed amendment. By providing clear guidelines for the submission of claims Town staff will be better able to plan for any associated costs.

Links to Strategic Plan:

Key Strategic Initiatives and Core Activities

3.1 21st Century Infrastructure

- Provide safe streets and sidewalks

Recommendation:

It is recommended that at its regular meeting of January 24th, after due consideration, Council resolve:

THAT Council adopt the attached amended Snow & Ice Control Policy.

Attached for Council Review:

- Snow & Ice Control Policy

Respectfully Submitted,



Dylan Heide
Town of Mahone Bay CAO

Town of Mahone Bay

Snow & Ice Control Policy

1.0 Purpose

To establish a standard practice for the timely and efficient clearing of snow and ice from Town streets, sidewalks and parking lots during and after winter storm events.

2.0 Objectives

The objectives of the Snow and Ice Control Policy will be to:

- i. Reduce the hazards of snow and ice conditions to motorists and pedestrians.
- ii. Facilitate the handling of emergencies by Fire, Police and Ambulance services.
- iii. Maintain safe, passable school bus routes located within the Town.
- iv. Minimize economic losses to the business community and industries.
- v. Identify the criteria to be used in prioritizing the sequence for snow and ice control.
- vi. Define the levels of service for snow and ice control measures.

3.0 Policy

It shall be the policy of the Town of Mahone Bay that snow and ice control measures (i.e. snow plowing, salting, and/or sanding of streets, sidewalks, parking lots, and other facilities) will take place when the weather has caused conditions to become hazardous as a result of a winter storm event (i.e. freezing rain, sleet, light or heavy snow).

Due to limited human, financial, and equipment resources, it is not possible to implement snow and ice control measures concurrently. For this reason, a policy on the priority and sequence of snow and ice control measures is required. Notwithstanding, it shall be the responsibility of the Director of Operations to manage all human and equipment resources to achieve the greatest level of efficiency and cost effectiveness in the delivery of snow and ice control measures.

The Director of Operations, or designate, may amend the priority of snow and ice control measures in response to specific conditions, circumstances, or emergencies.

4.0 Streets – Priority Criteria for Snow and Ice Control

In determining the priority for snow and ice control measures during and after a winter storm event, all streets in the Town will be classified into one of three categories based on the following criteria:

- i. Emergency Services Access (i.e. Police, Fire, Emergency Health Services)
- ii. High Volumes of Traffic
- iii. Commercial/Industrial Areas
- iv. Civic Facilities (School, Post Office, Town Hall, etc.)
- v. Residential
- vi. Efficiency in Service Delivery (i.e. Some Residential streets may be plowed if adjacent to higher priority streets.)

A list of all streets in the Town and their classification (priority) are contained in Schedule A (attached).

5.0 Streets – Levels of Service for Snow Plowing and Road Salting/Sanding

Two levels of service for snow and ice control will be carried out for all streets in the Town. During a winter storm event, those streets included in Class I will be plowed first to full width; those streets included in Class II will be plowed secondly to full width; those streets included in Class III will be plowed thirdly to one vehicle width. Once all Class I and II streets are plowed to full width, Class III streets will be plowed to full width.

During a significant snowstorm where repeated plowing of streets is required, priority will be given to maintaining a plowed full width surface on Class I and II streets, and a one-vehicle width on Class III streets.

Upon the end of a snowfall event, and application of salt and sand will be made, if necessary, based on the same priority order as shown above.

Dependent on street and weather conditions, an application of salt may be made at the start of a snowfall event to help prevent the bonding of snow to asphalt surfaces.

The following streets and driveways, or sections thereof, are exempt from the use of salt to avoid potential negative impacts on private ground water wells, and the Town's water supply:

- Fairmont Street: gravel section located southwest of 162 Fairmont Street
- Driveway to Water Supply at Oakland Lake

6.0 Sidewalks

Snow and ice control measures for sidewalks will follow the same criteria as used for streets and will typically commence following the end of a snowfall event.

In cases of light snowfall events, snowplowing resources may be allocated to sidewalks simultaneously to the implementation of other snow and ice control priorities.

The priority order in which sidewalks are cleared of snow may be altered in cases where heavy equipment use is necessitated. The use of heavy equipment to clear sidewalks can create hazardous conditions for commuters, heavy equipment operators and pedestrians; thus, clearing operations may commence in lower traffic flow areas in advance of higher priority areas.

The application of salt or sand to sidewalks will be determined based on an assessment of surface conditions by the Director of Operations.

A list of all sidewalks in the Town and their classification (priority) are contained in Schedule B (attached).

7.0 Parking Lots

Town resources will be applied for snow and ice control measures for Town held parking lots in priority order, as shown below:

- i. Fire Hall
- ii. Town Hall
- iii. Clairmont Street

The plowing of lots 1, 2 and 3 above shall have higher priority than the plowing of sidewalks.

The need for and timing of application for salt and/or sand to parking lots will be determined at the discretion of the Director of Operations.

8.0 Priority Town Infrastructure Facilities

Snow and ice control measures for access roads and entrances to the following Town infrastructure shall typically be completed after sidewalks, except if an emergency, in the following priority order:

- i. Water Treatment Plant
- ii. Water Supply at Oakland Lake
- iii. Entrance to Electric Utility Sub-station (Pond Street)

- iv. Mahone Bay Public Wharf (asphalt apron and access road to dry hydrant)
- v. Access Road and Parking Lot at Jubilee Park (Pond Street entrance adjacent to dry hydrant)
- vi. Access Road and Town Storage Area (Kinburn Street)
- vii. Sewage Treatment Plant (Snow plowing on road completed by contractor; Town forces responsible for plowing inside gate and salting/sanding of road, as necessary)
- viii. 3 Sewage Lift Stations (Removal of snow from entrances, parking areas and access ports will be completed on an as needed basis)

9.0 Park Cemetery

Other than snow and ice control measures for the Access Road to Park Cemetery (to a point 5 meters past 132 Kinburn Street) the Town will not plow snow or salt/sand roads associated with the cemetery. However, in the event of burial is required at the cemetery, and reasonable notice is provided by the management of a funeral home, Town resources will be applied to open up the necessary cemetery roads in order to accommodate the preparation of a grave site (by others) in order that a funeral can proceed.

10.0 Turning Areas for Waste Collection Trucks

Town resources will maintain adequate turn around areas for waste collection vehicles at the following locations, which are dead-end streets:

- Fairmont Street
- Orchard Street

11.0 Fire Hydrants

Town resources will be applied for the purposes of flagging those fire hydrants, which may potentially become buried as a result of Town snow and ice control measures. Typically this task will be implemented in early December, and flagging devices will be removed and stored for re-use in late March.

At times when fire hydrants become excessively covered with snow, thus rendering them in accessible by Fire Department personnel, the Town's backhoe or skid steer will be utilized to dig out hydrants. The removal of snow from fire hydrants will be completed as required.

12.0 Snow Removal Operations and Snow Dump Site

At the discretion of the Director of Operations, excess snow that accumulates along Town streets and sidewalks shall be removed at the earliest possible opportunity to assist in public safety, parking and walking conditions.

The Town will utilize its graveled parking lot area located adjacent to Mahone Bay Public Wharf as its primary snow dumpsite. In the event this site becomes filled, and no further snow can be added, the Director of Operations will seek to identify and cause to have prepared another Town held or private property to be utilized for this purpose.

13.0 Private Driveways

In the clearing of snow from streets and sidewalks by the Town, private driveways may be filled with snow as a consequence of plowing, either before or after the property owner/occupant has cleared their driveway. The Town does not take responsibility for removing snow from private driveways or walkways when this occurs.

14.0 Damage to Private Property

At the discretion of the Director of Operations, the Town of Mahone Bay will repair or cause to be repaired any damage to private property which can be demonstrated to be a result of the Town's clearing of snow and ice from streets and sidewalks. Claims for damaged property must be submitted in writing, addressed to the attention of the Director of Operations, no later than June 30 of each year for damage sustained during the preceding winter. The Director of Operations will respond to such claims within 30 days.

Property owners not satisfied with the course of action recommended by the Director of Operations may file an appeal in writing for consideration by Town Council. Such appeals must be filed with the Town Clerk no later than September 30 of each year.

The Town will encourage residents to not park vehicles on their property within 1.2 meters (4 feet) of the edge of the asphalt or concrete street or sidewalk to help ensure that vehicles may not be inadvertently struck by debris or snow plowing/removal equipment.

15.0 Summary of Snow and Ice Control Priorities

Generally, Town priorities for snow and ice control can be stated in ranked order as follows:

- i. Class I Streets
- ii. Class II Streets
- iii. Class III Streets
- iv. Lot 1
- v. Lot 2
- vi. Lot 3
- vii. Sidewalks
- viii. Priority Town Infrastructure Facilities
- ix. Snow Removal Operations
- x. Lot 4

Unranked – Fire Hydrants – As Required

Unranked – Park Cemetery – As Required

Clerk's Annotation for Official Policy Book

Date of Notice to Council Members of Intent
to Consider {7 days minimum notice}: _____

Date of Passage of Policy: _____

I certify that this Policy was adopted by Council as indicated above.

Clerk

Date

**Town of Mahone Bay
Snow and Ice Control Policy**

Schedule A

Town Streets Classification (Priority Order)

Highlighted in yellow are streets typically plowed with 1-Tonne Truck;
unhighlighted are typically plowed with a 5-Tonne Truck.

Class I:

Main Street (i.e. West Main, Main, and South Main Streets)

Edgewater Street

Clairmont Street

Kinburn Street

Class II:

Pleasant Street

Fauxburg Road

Clearway Street

Clearland Road (a.k.a. Woodstock Road)

Class III:

Fairmont Street

Spruce Street

Pine Grove Street

Stovepipe Lane

Maple Street

School Street

Pond Street

Hedge Row

Orchard Street

Cherry Lane

Parish Street

Old Edgewater Street

Longhill Road

Wye Street/Welcome Street

Spur Street

Hyland Lane

Shady Lane

Garden Lane

Snow and Ice Control Policy

Zwicker Lane

Hawthorne Road

Freeman Veinot Road (gravel loop section only)

Access Road to Jubilee Park (Clairmont Street entrance)

Access Road to Park Cemetery (to a point 5 meters past 132 Kinburn Street)

Aberdeen Lane

**Town of Mahone Bay
Snow and Ice Control Policy**

Schedule B

Town Sidewalks Classification (Priority Order)

1. Main Street
Corner of Pleasant to Clearway (clear both sides of street excluding section located between entrance/exit of 593 Main Street)
2. Clearway Street
Corner of Main along Clearway to property line with Bayview School (excludes section of sidewalk located on west side of Clearway Street)
3. Main Street and West Main Street
Corner of Clearway to Freeman Veinot Road
4. Main Street
Corner of Pleasant to 804 Main Street
5. Pleasant Street
Corner of Main Street to Spruce Street (southwest side of street only)
6. Fairmont Street
Corner of Main to Pleasant Street
7. Fairmont Street
Corner of Pleasant to Pine Grove Street (alternates side of street at Maple Street)
8. Maple Street
Corner of Fairmont to School Street
9. School Street
Corner of Pond to Pleasant Street
10. Edgewater Street/Old Edgewater Street

Snow and Ice Control Policy

Corner of Main to 121 Old Edgewater Street (clear sidewalk sections located on both sides of street excluding section located in front of 33 Edgewater Street)

11. Clairmont Street

Corner of Main to 89 Clairmont Street



Town of Mahone Bay

Staff Report

RE: External Funding Sources for 2019-20

January 24, 2019

General Overview:

The purpose of this staff report is to provide Council with a high level summary of some external funding sources identified by Town staff to support the 2019-20 budget process.

Background:

Special initiatives and capital projects pursued by the Town directly or in partnership with community groups are often dependent on external funding support. Most external funding for Town projects and initiatives comes from federal and provincial government sources. Town staff track the availability of external funding programs that align with Council's strategic priorities and incorporate these into budgetary recommendations to Council.

Analysis:

As an early step in preparing for the budget process for the 2019-20 fiscal year, Town Staff have identified the following external funding sources and how they may align with Council's priorities for the year. This is not an exhaustive list and Council members are always encouraged to bring potential funding sources to the attention of staff for review.

- **Beautification & Streetscaping Program** (NS Municipal Affairs): 50% up to \$25,000 – received funding approval for 2018-19 but did not expend the funds; intending to reapply in 2019-20.
- **Low-Carbon Communities Fund** (NS Energy): 75% up to \$75,000 – anticipating formal funding approval for feasibility work for solar garden project (joint AREA application) in 2019-20.
- **Municipal Asset Management Program** (FCM): 80% up to \$50,000 – applied for funding in September of 2018; awaiting confirmation of funding for 2019-20.
- **Investing in Canada Infrastructure Program** (Infrastructure Canada / NS Municipal Affairs / NS Energy): 50-93% uncapped (limited application windows) – applied for 73.33% funding for two water/wastewater projects in January of 2019, work to begin in 2019-20 if approved. Staff anticipating joint AREA application to NS Energy for climate stream (solar garden project) for 2019-20.

Staff in regular communication with NS Municipal Affairs regarding potential application windows for other asset classes; potential second application window anticipated in fall of 2019, for 2020-21 projects.

- **Low-Carbon Economy Challenge – Partnerships Stream** (Environment & Natural Resources Canada): 40% for \$1-\$10,000,000 projects – identified as potential funding for GHG mitigation projects (solar gardens, facilities improvement, etc.).
- **Green Municipal Funds** (FCM): 15% grant plus loans up to \$5/10,000,000 for capital projects – identified as potential funding source for GHG mitigation projects (solar gardens, facilities improvement, etc.).
- **Disaster Mitigation & Adaptation Fund** (Infrastructure Canada): 40% for projects over \$20,000,000 (can be shared with other municipal units) – identified as potential funding source for climate adaptation (storm surge / coastal flooding) projects.
- **Provincial Capital Assistance Program** (NS Municipal Affairs): 50% up to aprx. \$100,000 – identified as potential funding source for water / wastewater diagnostics and minor capital projects.
- **Connect2 Program** (NS Energy): 50% up to \$30/100,000 – identified as potential funding source for active transportation planning / improvements.
- **Building Communities Through Arts & Heritage Legacy Fund** (Canadian Heritage): 50% up to \$500,000 – identified as potential funding source for capital projects relating to the Town's centennial.
- **Community Facilities Improvement Program** (Communities, Culture & Heritage): 75% up to \$50,000 (for non-profits only) – identified as potential funding source for community capital projects relating to the Town's centennial.
- **Trees Canada Community Tree Grants / TD Green Space Grants** – several funding streams available to support potential tree planting projects.
- **Federal / Provincial Accessibility Programs** – currently under review but it is anticipated there will be additional external funding programs to support accessibility in 2019-20.
- **Atlantic Canada Opportunities Agency** – staff regularly discuss potential projects with our local ACOA representative to seek alignment, where appropriate.

Financial Analysis:

Application-based external funding is essential to attaining Council's strategic objectives for the Town as is retaining the staff capacity to seek and obtain external funding.

Links to Strategic Plan:

Key Strategic Initiatives and Core Activities

3.1 *21st Century Infrastructure*

Recommendation:

THAT Council accept this report for information.

Attached for Council Review:

None

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read 'Dylan Heide', with a long horizontal flourish extending to the right.

Dylan Heide
Town of Mahone Bay CAO



Town of Mahone Bay

Staff Report

RE: Collection RFP

January 24, 2019

General Overview:

The purpose of this report is to make recommendation to Council concerning the solid waste collection RFP issued on behalf of the Town of Mahone Bay, Town of Lunenburg, Town of Bridgewater and the Municipality of the District of Lunenburg by the Municipal Joint Services Board (MJSB).

Background:

As a member of the MJSB the Town of Mahone Bay works with neighboring municipal units to supply solid waste services to Town residents. Every five years the MJSB issues a Request for Proposals (RFP) for solid waste collection and pursuant to this process awards contracts for solid waste collection for each of the members units. Beyond the basic services required under this contract, RFP proponents were asked to provide quotations for optional services including route supervision, annual electronic waste collection, and public bins collection. Town Council must approve the inclusion of any of these services prior to the MJSB concluding the contract.

Analysis:

Public Works recommends against the inclusion of route supervision or public bins collection in the contract as the Department has the in-house capacity to provide these services to residents in a more cost effective and efficient manner. Route supervision includes additional inspection of curbside wastes and public education, serving as a point of contact for resident complaints. Public bins collection includes the regular emptying of public waste bins located on streets, in parks and greenspaces and outside of Town facilities.

Staff recommend Council approve the inclusion of annual electronic waste collection on a trial basis (to be continued for the duration of the new contract unless significant issues arise in the pilot year). This service provides residents with the opportunity to put electronic waste out for curbside collection once a year; currently electronic waste must be delivered by residents to the appropriate depot, placing a burden on residents with physical limitations and/or limited access to a motor vehicle.

Financial Analysis:

A confidential financial summary has been provided to Council members.

Links to Strategic Plan:

Key Strategic Initiatives and Core Activities

3.2 An Optimal Governance and Operations Structure

- Foster inter-municipal shared services

Recommendation:

[Council may wish to resolve to go into closed session as required for reason of contract negotiations prior to the introduction of a motion on the recommendation presented below]

THAT Council approve the award of the Solid Waste Collection RFP with the inclusion of annual electronic waste collection.

Attached for Council Review:

- RFP Financial Summary (confidential)

Respectfully Submitted,



Dylan Heide
Town of Mahone Bay CAO



Town of Mahone Bay

Staff Report

RE: Wholesale Backup Top-up Service

January 24, 2019

General Overview:

The purpose of this report is to make recommendation to Council concerning application to Nova Scotia Power Inc. for wholesale backup top-up service for 2020.

Background:

The Town of Mahone Bay applies annually for wholesale backup top-up service from Nova Scotia Power Inc. for any shortages in electricity supply resulting from issues with own-source generation or imports. This application is required to ensure reliability of electricity supply to customers of the Town's electric utility.

Analysis:

The 2020 applications – attached as Appendix A – have been prepared for the Town by the Alternative Energy Resource Authority (AREA) of which the Town is a member, as has been standard practice.

Financial Analysis:

Failure to secure backup electricity supply from Nova Scotia Power through the backup top-up application process can result in significant penalties being applied should the Town require additional supply from Nova Scotia Power during the year.

Links to Strategic Plan:

Key Strategic Initiatives and Core Activities

3.2 An Optimal Governance and Operations Structure

- Continued development of Alternate Resource Energy Authority
- Optimize efficiency of Utilities

Recommendation:

THAT Council approve the applications for 2020 wholesale backup top-up service for submission to Nova Scotia Power.

Attached for Council Review:

- Application Materials

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read 'Dylan Heide', followed by a long horizontal flourish.

Dylan Heide
Town of Mahone Bay CAO

Wholesale Market Backup/Top-up Service Application



The undersigned Applicant submits this request for Wholesale Market Backup/Top-up Service under NSPI's Rate Code 38. The Applicant certifies that the customer subscribing to this service is a wholesale customer as defined in section 2(b) of the Electricity Act, Chapter 25 of the Acts of 2004.

Applicant Information

Company Name: Town of Mahone Bay	Street Address: POBOX 530, 493 Main Street
Contact Name: Dylan Heide	Unit/Suite:
Phone: 902-624-1531	City: Mahone Bay
Fax: 1-902-624-8069	Province: NS
Email: Dylan.Heide@townofmahonebay.ca	Postal Code: B0J 2E0

RC 38 (1) a. Customer Information (if different from above)

Municipal Electric Utility:	Street Address:
Contact Name:	Unit/Suite:
Phone:	City:
Fax:	Province:
Email:	Postal Code:

RC 38 (1) b. Service Commencement Date & Term of Service

Service Commencement Date	<input type="text" value="2"/> <input type="text" value="0"/> <input type="text" value="2"/> <input type="text" value="0"/>	Number of years:	<input type="text" value="1"/>
---------------------------	---	------------------	--------------------------------

RC 38 (1) c. Contract Demand required for service

Contract Demand for Backup (kW): 2750	Contract Demand for Top-up (kW):
---------------------------------------	----------------------------------

RC 38 (1) d. Customer's annual load data

Portion of customer's annual load contracted to be supplied by third party suppliers or through self supply:	<input type="text" value="100%"/>
--	-----------------------------------

RC 38 (1) e. Third Party Supplier Information

Company Name: Alternative Resource Energy Authority	Street Address: 274 Main Street
Contact Name: Aaron Long	Unit/Suite:
Phone: 902-497-1447	City: Antigonish
Fax:	Province: NS
Email: aaron.long@municipalenergy.ca	Postal Code: B2G 2C4

Supply Arrangements: Imported Power

RC 38 Special Conditions

1. Customer is supplied at the:	<input type="text" value="high side or"/> <input checked="" type="checkbox"/> <input type="text" value="low side"/> of the transformer at transmission voltage of 69kV or higher
2. The Applicant represents that the subscribing customer is, or will be, upon commencement of service, taking Transmission Service under Nova Scotia Power's Open Access Transmission Tariff.	
3. Has this customer taken service from NSPI in the year prior to the year requested?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Acknowledgement

Applicant acknowledges that it has read and understands all of the requirements and obligations as stated in Rate Code 38.

An original signed copy of this Application shall be submitted to the representative indicated below.

Nova Scotia Power Inc.,
5 Long Lake Drive, Halifax, NS
B3S 1N8

Attention: Manager, Open Access Transmission

This Application is submitted by:

Name of Applicant (Type or Print)	
Submitted By: (Type or print)	Title:
Signature	Date:

Nova Scotia Power Use

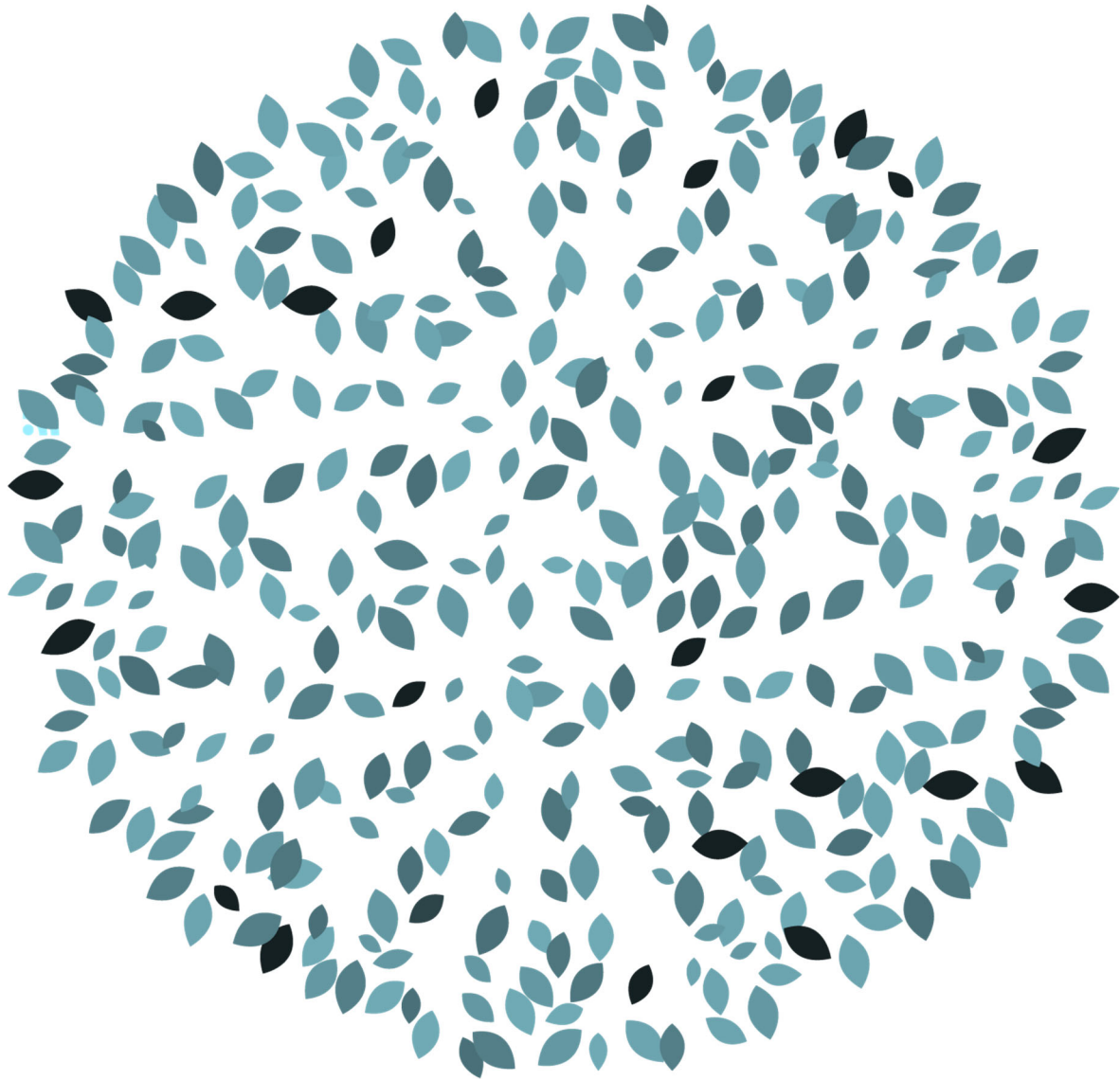
Received by:	Date and Time Received:
Signature	

Wholesale Market Backup/Top-up Service Application



The undersigned Applicant submits this request for Wholesale Market Backup/Top-up Service under NSPI's Rate Code 38. The Applicant certifies that the customer subscribing to this service is a wholesale customer as defined in section 2(b) of the Electricity Act, Chapter 25 of the Acts of 2004.

Applicant Information	
Company Name: Town of Mahone Bay	Street Address: POBOX 530, 493 Main Street
Contact Name: Dylan Heide, CAO	Unit/Suite:
Phone: 1-902-624-1531	City: Mahone Bay
Fax: 1-902-624-8069	Province: NS
Email: dylan.heide@townofmahonebay.ca	Postal Code: B0J 2E0
RC 38 (1) a. Customer Information (if different from above)	
Municipal Electric Utility:	Street Address:
Contact Name:	Unit/Suite:
Phone:	City:
Fax:	Province:
Email:	Postal Code:
RC 38 (1) b. Service Commencement Date & Term of Service	
Service Commencement Date <input type="text" value="2"/> <input type="text" value="0"/> <input type="text" value="2"/> <input type="text" value="0"/> Year	Number of years: <input type="text" value="1"/>
RC 38 (1) c. Contract Demand required for service	
Contract Demand for Backup (kW): 611	Contract Demand for Top-up (kW): 611
RC 38 (1) d. Customer's annual load data	
Portion of customer's annual load contracted to be supplied by third party suppliers or through self supply: <input type="text" value="100%"/>	
RC 38 (1) e. Third Party Supplier Information	
Company Name: Alternative Resource Energy Authority	Street Address: 274 Main Street
Contact Name: Aaron Long, Director of Business Services	Unit/Suite:
Phone: 1-902-497-1447	City: Antigonish
Fax: 1-902-863-0460	Province: NS
Email: aaron.long@municipalenergy.ca	Postal Code: B2G 2C4
Supply Arrangements: Wind Power PPA, using Spill from IR #461 and IR #560	
RC 38 Special Conditions	
1. Customer is supplied at the: <input type="text"/> high side or <input checked="" type="text"/> low side of the transformer at transmission voltage of 69kV or higher	
2. The Applicant represents that the subscribing customer is, or will be, upon commencement of service, taking Transmission Service under Nova Scotia Power's Open Access Transmission Tariff.	
3. Has this customer taken service from NSPI in the year prior to the year requested? <input checked="" type="text"/> Yes <input type="text"/> No	
Acknowledgement	
Applicant acknowledges that it has read and understands all of the requirements and obligations as stated in Rate Code 38.	
An original signed copy of this Application shall be submitted to the representative indicated below.	
Nova Scotia Power Inc., Attention: Manager, Open Access Transmission 5 Long Lake Drive, Halifax, NS B3S 1N8	
This Application is submitted by:	
Name of Applicant (Type or Print)	
Submitted By: (Type or print)	Title:
Signature	Date:
Nova Scotia Power Use	
Received by:	Date and Time Received:
Signature	



Town of Mahone Bay Report to the Audit Committee and Council on the 2018 audits

January 24, 2019



January 17, 2019

To the Audit Committee and Council of the Town of Mahone Bay

Report on the audited annual financial statements

Dear Audit Committee and Council members:

We are pleased to submit this report on the status of our audits of Town of Mahone Bay (the "Town") for the 2018 fiscal year. This report summarizes the scope of our audits, our findings to date and reviews certain other matters that we believe to be of interest to you. We are continuing to work with management to complete the outstanding matters summarized on page 2 of this report.

As agreed in our master services agreement dated August 18, 2016 and confirmation of changes letter dated July 18, 2018, we have performed audits of the consolidated financial statements of the Town, and the financial statements of Town of Mahone Bay Water Utility ("Water Utility") and Town of Mahone Bay Electric Utility ("Electric Utility") as of and for the year ended March 31, 2018, in accordance with Canadian generally accepted auditing standards ("Canadian GAAS").

This report is intended solely for the information and use of the Audit Committee, Council, management and others within the Town and is not intended to be, and should not be, used by anyone other than these specified parties.

We look forward to discussing this report summarizing the outcome of our audits with you and answering any questions you may have.

Yours truly,

A handwritten signature in cursive script that reads "Deloitte LLP".

Deloitte LLP
Chartered Professional Accountants

Table of contents

Our audit explained	1
Significant audit risk	4
Other reportable matters	5
Appendix 1 – Letter of recommendations	7
Appendix 2 – New accounting standards	10
Appendix 3 – Deloitte resources a click away	11

Our audit explained

This report summarizes the main findings arising from our audit to date.

Audit scope and terms of engagement

We have been asked to perform audits which include the following for the year ended March 31, 2018:

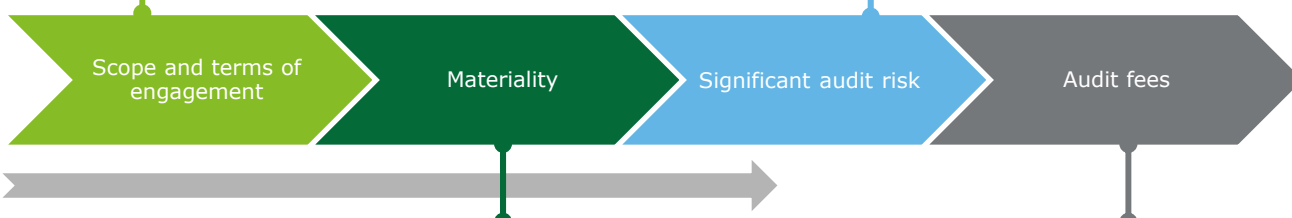
- The Town's consolidated financial statements in accordance with Canadian public sector accounting standards ("PSAS");
- Water Utility's financial statements in accordance with the accounting principles prescribed for Nova Scotia water utilities by the Nova Scotia Utility and Review Board ("NSURB"); and
- Electric Utility's financial statements in accordance with the accounting principles prescribed for Nova Scotia electric utilities by NSURB.

Each of our audits were conducted in accordance with Canadian Generally Accepted Auditing Standards ("Canadian GAAS").

The terms and conditions of our engagement are described in the master services agreement dated August 18, 2016 and the confirmation of changes letter dated July 18, 2018, which was signed by management and on behalf of Council.

Significant audit risk

Through our risk assessment process, we have identified the significant audit risk. This risk of material misstatement and related audit response is discussed in the significant audit risk section of this report.



Materiality

We are responsible for providing reasonable assurance that your financial statements as a whole are free from material misstatement.

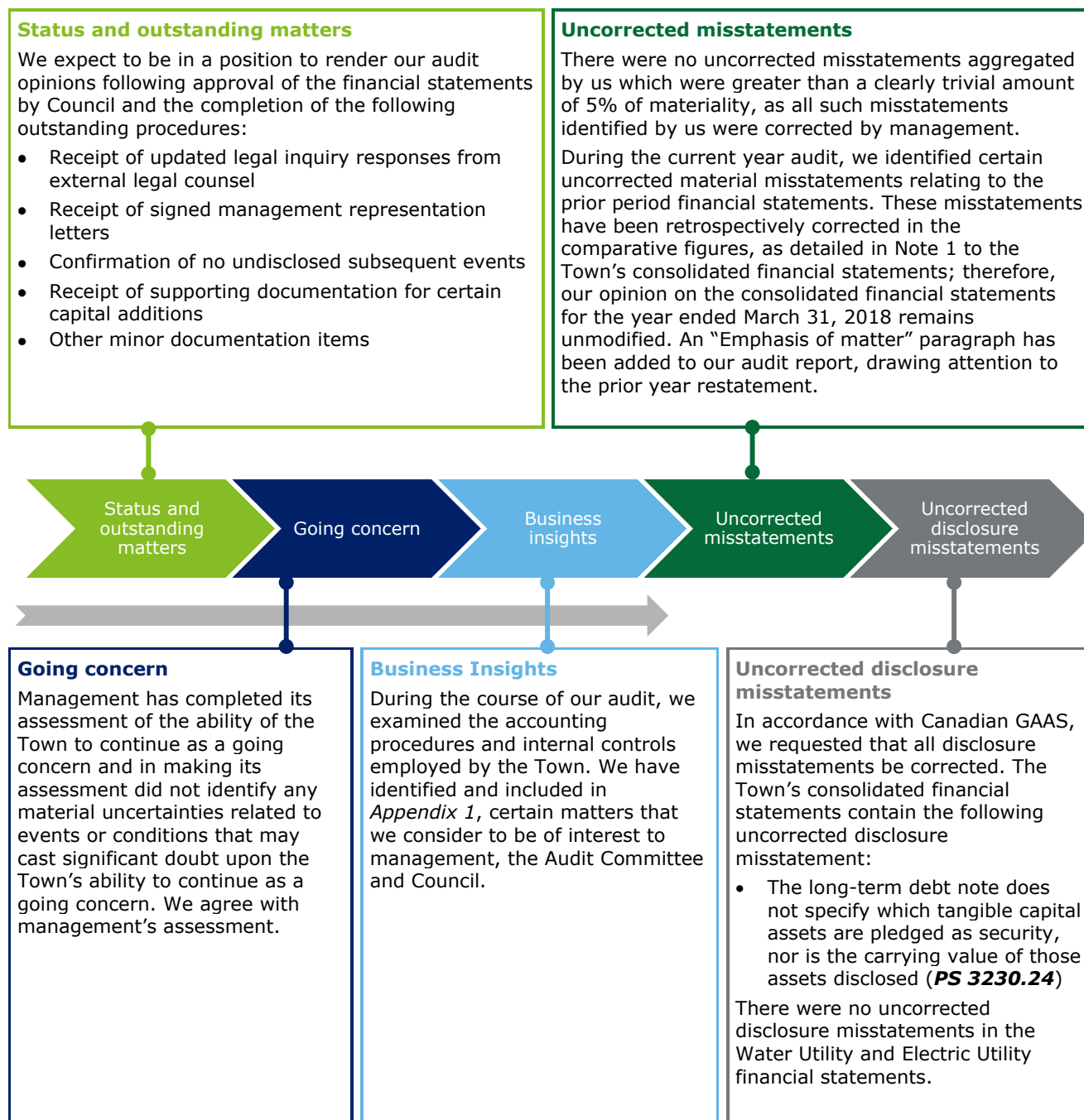
Materiality levels are determined on the basis of total revenues. Our materialities for the year ended March 31, 2018 were:

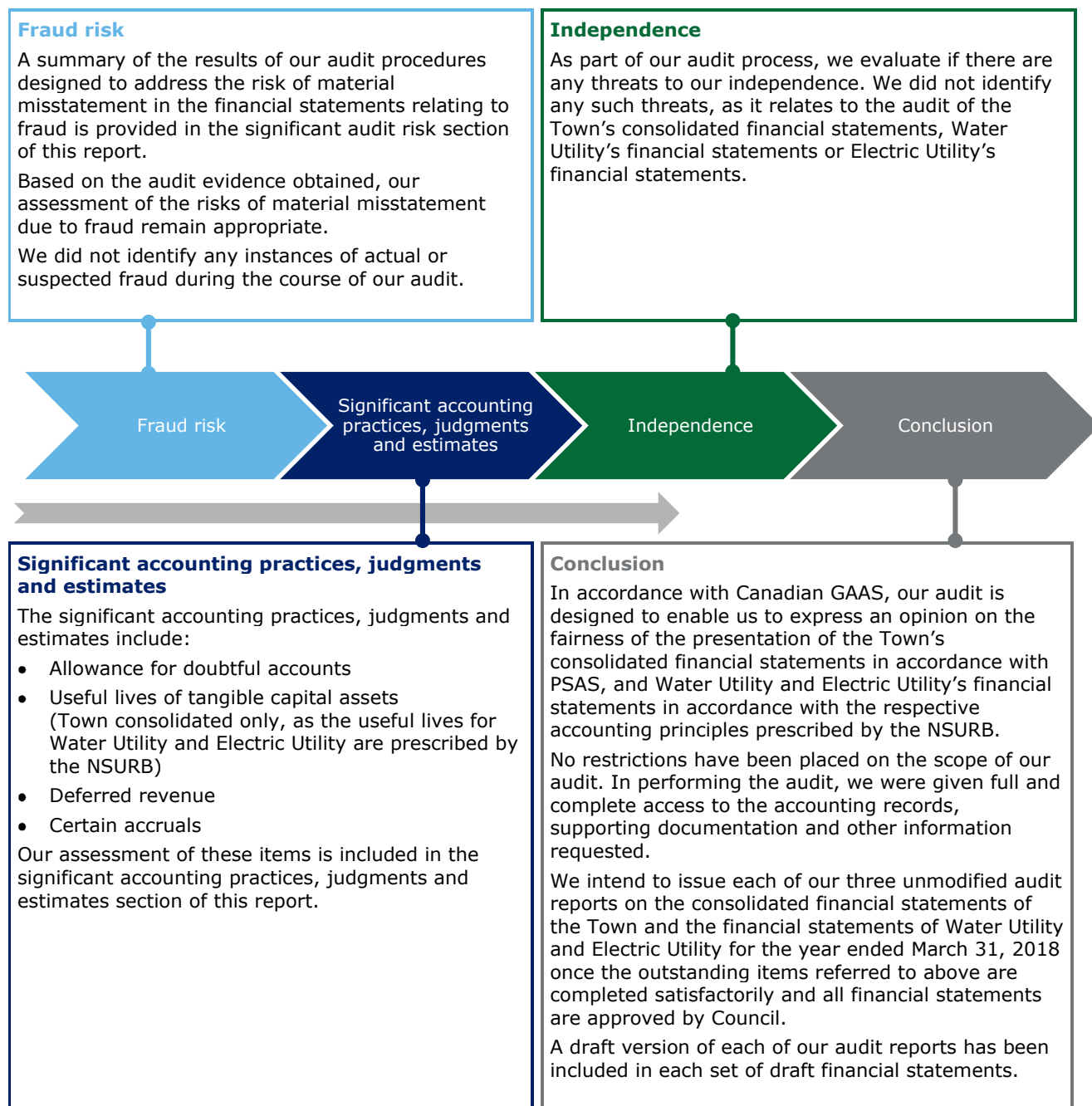
- Town consolidated: \$200,000 (2017 - \$166,000)
- Water Utility: \$20,000 (2017 - \$18,000)
- Electric Utility: \$68,000 (2017 - \$56,000)

Audit fees

Our agreed upon fees were \$31,900 for the audits (2017 - \$30,900), \$4,400 for the involvement of component auditors (2017 - \$4,200), and \$4,550 for the preparation of the Town consolidated, Water Utility and Electric Utility financial statements (2017 - \$nil; prepared by management), plus reasonable expenses, a 7% administrative charge, and applicable taxes.

Any out-of-scope work will be billed separately from the audit fees above. As of the date of this report, our estimated out of scope fees are \$8,100 (2017 - \$2,900).





Significant audit risk

The significant audit risk identified as part of our risk assessment, together with our planned response and conclusion, is described below.

Management override of controls

Audit risk

Under Canadian Auditing Standards, it is the responsibility of management, with the oversight of those charged with governance to place a strong emphasis on fraud prevention and detection.

Oversight by those charged with governance includes considering the potential for override of controls or other inappropriate influence over the financial reporting process.

Management override of controls is present in all entities. It is a risk of material misstatement resulting from fraud and therefore is considered as a significant risk.

Our audit response

- We discussed fraud with certain members of management, the Audit Committee and Council.
- We asked certain members of Council for their views about the risk of fraud, whether they know of any actual or suspected fraud affecting the Town, including the Water Utility and Electric Utility, and their role in the oversight of management's antifraud programs.
- We tested a sample of journal entries made throughout the period, and adjustments made at the end of the reporting period.
- We evaluated the business rationale for any significant unusual transactions.
- We determined whether the judgements and decisions related to management estimates indicate a possible bias, which included performing retrospective analysis of significant accounting estimates.

Audit results


We obtained sufficient audit evidence to conclude that there were no material misstatements in relation to management override of controls.

We did not identify any instances of actual or suspected fraud.

There was no indication of possible bias in management estimates.

Other reportable matters

The following summarizes the status and findings of key aspects of our audit.

Reportable matter	Comment
Significant difficulties encountered in performing the audit	<p>As would be anticipated in our first audit with new management  in place, we did encounter certain difficulties in the performance of our audit, including:</p> <ol style="list-style-type: none"> 1. Unexpected adjustments to the trial balance throughout the audit, identified by both us and management, resulting in additional time to update our audit files and perform additional audit procedures; 2. Instances of receiving improper or unreconciled schedules upon first request, thus requiring additional time to obtain the proper schedules and resulting in duplication of efforts; and 3. Difficulty in obtaining clear explanations for certain accounting completed by previous management, as the individuals involved were of course unavailable to us for inquiry. <p>These additional efforts beyond the typical scope of our audit engagement have been reflected in our out-of-scope fee estimate, included in the "Our audit explained" section of this report, above.</p> <p>Despite these difficulties faced by both us and the Town's management, management was cooperative throughout the engagement and made every effort possible to improve the process. We would like to thank both management and the staff of the Town of Mahone Bay for all of their efforts.</p> <p>We have already held discussions with management regarding the current year difficulties and had preliminary discussions on how to improve the process for next year's audit. We will meet with management to have further discussions, closer to the start date of next year's audit. We have already seen improvement as the current year audit progressed, as management became more familiar with the audit process and we anticipate next year's audit will also be naturally improved by management having an additional year of experience in the role.</p>
Related party transactions	We have not identified any related party transactions that were not in the normal course of operations and that involved significant judgments by management concerning measurement or disclosure.
Disagreements with management	In the course of our audit, we did not encounter any disagreements with management about matters that individually or in the aggregate could be significant to the financial statements.
Consultation with other accountants	We are not aware of the Town consulting with any other accountants about auditing or accounting matters.
Litigation	Our limited procedures did not identify any litigation or claims against the Town.
Legal and regulatory compliance	Our limited procedures did not identify any areas of material non-compliance with laws and regulations by the Town.

Reportable matter	Comment
Reliance on service organizations	<p>We used the Service Organization Controls ("SOC 1") report issued by the independent auditors of the following third party service organizations employed by the Town:</p> <ul style="list-style-type: none"> • Ceridian Canada Ltd. (payroll provider of the Town until December 31, 2017) • Payworks Inc. (payroll provider of the Town beginning January 1, 2018) <p>Our assessment provided us with sufficient appropriate audit evidence to address the related risks of material misstatements in the financial statements.</p>
Reliance on component auditors	<p>In order to obtain sufficient appropriate audit evidence regarding the Town's 10% investment in the Alternative Resource Energy Authority ("AREA") and render our audit opinion on the consolidated financial statements, we relied on the work of the auditors of AREA's standalone financial statements for the year ended March 31, 2018 (the "component auditor"). This included providing referral instructions to the component auditor, having discussions with the component auditor, reviewing certain working papers from their audit file and obtaining an unmodified component auditor clearance memorandum. We obtained sufficient audit evidence to conclude that there were no material misstatements in relation to the Town's investment in AREA, as presented in the consolidated financial statements, using the proportionate consolidation method.</p> <p>We performed certain limited procedures on the Town's 3.39% investment in the Municipal Joint Services Board, Lunenburg Region ("MJSB"), but did not rely on the work of any additional component auditors. We obtained sufficient audit evidence to conclude that there were no material misstatements in relation to the Town's investment in MJSB, as presented in the consolidated financial statements, using the modified equity method.</p>
Post-balance sheet events	<p>At the date of this report, we are aware of the following significant post-balance sheet event:</p> <ul style="list-style-type: none"> • On May 30, 2018, the \$800,000 Pleasant & Clairmont St loan held with the Bank of Montreal ("BMO") was fully repaid and replaced with a Nova Scotia Municipal Finance Corporation ("NSMFC") debenture of equal value. The NSMFC debenture is repayable in annual principal payments of \$40,000, bears interest at rates between 2.06% - 3.50% over the life of the debenture and matures on May 30, 2033. The \$800,000 loan is fully reflected in the consolidated financial statements of the Town as at March 31, 2018, with a \$184,226 portion of this total balance also included in the financial statements of Water Utility as at March 31, 2018, and as such has been disclosed as a subsequent event in each of these sets of financial statements. <p>We have not been informed, nor have we discovered, any other post-balance sheet events that would require adjustment or disclosure in the consolidated financial statements of the Town or the financial statements of Water Utility and Electric Utility. As noted in the "Our audit explained" section above, we will require confirmation from management that this is the only significant post-balance sheet event up to and including the date of our audit report, prior to the release of our audit report.</p>

Appendix 1 – Letter of recommendations

January 17, 2019

Dear Audit Committee and Council members:

We have recently completed our audits of the consolidated financial statements of the Town of Mahone Bay (the “Town”), the financial statements of the Town of Mahone Bay Water Utility (“Water Utility”) and the financial statements of the Town of Mahone Bay Electric Utility (“Electric Utility”) for the year ended March 31, 2018.

Our audit was designed to provide a basis for formulating an opinion on your financial statements. As part of our examination, we reviewed and evaluated relevant aspects of the systems of internal control and the accounting systems to the extent we considered necessary to make an evaluation of such systems and procedures in accordance with Canadian GAAS.

The main purpose of our systems review was to assist in determining the nature, extent and timing of our audit tests and to establish the degree of reliance, which we could place on selected controls; it was not to determine whether internal controls were adequate for management’s purposes.

While the audit did not include an in-depth evaluation of all systems or all aspects of any individual system and should not, therefore, be relied upon to identify all significant internal control deficiencies, or all errors, irregularities or inefficiencies that might occur, we undertake to report such matters to you when they come to our attention. Our comments relating to these and other matters are attached.

Observations identified during the 2018 audit

1. Expense reports

During the audit, we noted that the balance of employee credit cards is automatically withdrawn from the Town’s bank account when due. This presents a risk, as inappropriate expenditures could be incurred by card holders and the money withdrawn from the Town’s bank account prior to this matter being identified by management.

Recommendation: We recommend that the Town considers the implementation of the system in which employees have credit cards in their own name and must pay their own balance, with reimbursements being distributed directly to the employee only once proper approval of all valid expenses has occurred. Deloitte operates a similar system for our own expenses, utilizing SAP Concur, and we would be happy to have further discussions of possible solutions with you.

2. Tracking of capital asset expenditures

During our testing of capital asset additions, we noted that there is a certain degree of variance in the presentation of the capital asset continuity schedules for the General Capital Fund, the Water Utility Capital Fund and the Electric Utility Capital Fund, respectively. The issue identified was that only the Electric Utility schedule tracked additions based on how they were funded (i.e. capital out of revenue, debt financing, capital grants, or depreciation funds). Failure to track individual assets based on how they were initially funded can complicate the preparation of the financial statements (specifically for Water Utility and Electric Utility) and in the case of the Water Utility, which defers capital grants and depreciates them over the life of the related asset purchased, it can be difficult to track the appropriate depreciation rates for each grant on an ongoing basis.


Recommendation: We recommend management revises its General Capital Fund and Water Utility Capital Fund capital asset continuity schedules to be more in line with the Electric Utility Capital Fund schedule for purposes of tracking how capital additions were funding. We also recommend management begins maintaining a continuity schedule for deferred capital grants in Water Utility, which would include information on grants received by year and the depreciation rates of the related assets purchased by those grants.

3. Evidence of controls performed

During our testing of the design and implementation of internal controls, we noted instances where a control was effectively designed and appeared to be implemented; however, there was not proper documentation maintained in order to allow us to verify that the control had been performed and was implemented. For example, HST claims and related supporting documents prepared by the Accounting Clerk or Assistant Treasurer are reviewed by the Manager or Finance prior to submission to CRA, but there is no formal signoff on these documents or other formal documentation to support that the review was completed.

Recommendation: We recommend that for any controls which involve a review/approval by the Manager of Finance or other individuals, they should either sign off on a hard copy of the related documents or provide approval via email following completion of their review. Having proper record of these approvals will mitigate internal disputes/confusion and will also allow for the design and implementation of such controls to be verified through audit procedures.

4. Property taxes on newly constructed buildings

 Through discussion with management during the planning phase of our audit, we identified that a possible error could occur in property taxes revenue, in relation to newly constructed properties. If the proper permits are not filed on the property and Property Valuation Services Corporation ("PVSC") fails to re-asses the property under construction, the Town could begin charging additional property taxes too late.

Recommendation: We recommend management develops a control to specifically address the risk that the Town is beginning to charge property taxes too late on newly constructed buildings. A possible solution may be to maintain an internal listing of known properties under construction and reconcile those to the reports received from PVSC, to ensure no properties have been omitted from their re-assessment process.

5. Inter-fund balances

During the preparation of the financial statements, we observed that there is a high volume of due to and due from accounts between the various funds, causing the statement of financial position to have additional line items.

Recommendation: We recommend management review the current inter-fund balances, and to the extent permitted, makes transfers to reduce these outstanding balances in order to simplify the statement of financial position.

Appendix 2 – New accounting standards

The following is a new accounting standard under PSAS, effective beginning on or after April 1, 2019. We would encourage management to review this standard and assess the future impact, if any, on the consolidated financial statements of the Town of Mahone Bay.

To review all recent amendments that will impact your organization in the foreseeable future, we invite you to review our revamped [Standard-setting Activities Digest](#), included in our Centre for Financial Reporting (www.cfr.deloitte.ca).

Public Sector Accounting Standards

Topic	Description	Effective Date
Section PS 3450 - Financial instruments	This new section was published by PSAB in June 2011. It establishes standards on how to account for and report all types of financial instruments including derivatives.	This section is effective for fiscal years beginning on or after April 1, 2019. For government organizations that applied the CPA Canada Handbook – Accounting prior to adopting the CPA Canada Public Sector Accounting Handbook, this Section applies to fiscal years beginning on or after April 1, 2012. Governments and government organizations would also adopt <u>PS 2601</u> at the same time. Earlier adoption is permitted.

Appendix 3 – Deloitte resources a click away

At Deloitte, we are devoted to excellence in the provision of professional services and advice, always focused on client service. We have developed a series of resources, which contain relevant and timely information.

<input type="checkbox"/> Centre for financial reporting (www.cfr.deloitte.ca)	<ul style="list-style-type: none"> • Directors • CEO/CFO • Controller • Financial reporting team 	Web site designed by Deloitte to provide the most comprehensive information on the web about financial reporting frameworks used in Canada.
<input type="checkbox"/> Financial Reporting Insights (www.iasplus.com/fri)	<ul style="list-style-type: none"> • CFO • Controller • Financial reporting team 	Monthly electronic communications that helps you to stay on top of standard-setting initiatives impacting financial reporting in Canada.
<input type="checkbox"/> On the board's agenda	<ul style="list-style-type: none"> • Directors • CEO/CFO 	Bi-monthly publication examining a key topic in detail, including the perspectives of a Deloitte professional with deep expertise in the subject matter as well as the views of an experienced external director.
<input type="checkbox"/> State of change (www.iasplus.com/StateOfChange)	<ul style="list-style-type: none"> • CFO • VP Finance • Controller • Financial reporting team 	Bi-monthly newsletter providing insights into key trends, developments, issues and challenges facing the not-for-profit sector in Canada, with a Deloitte point of view.
<input type="checkbox"/> Deloitte Financial Reporting Update (www.deloitte.com/ca/update)	<ul style="list-style-type: none"> • CFO • VP Finance • Controller • Financial reporting team 	Learning webcasts offered throughout the year featuring our professionals discussing critical issues that affect your business.



www.deloitte.ca

Deloitte, one of Canada's leading professional services firms, provides audit, tax, consulting, and financial advisory services. Deloitte LLP, an Ontario limited liability partnership, is the Canadian member firm of Deloitte Touche Tohmatsu Limited.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

© Deloitte LLP and affiliated entities.

Consolidated financial statements of Town of Mahone Bay

March 31, 2018

Independent Auditor's Report	1-2
Consolidated statement of financial position	3
Consolidated statement of operations and accumulated surplus	4
Consolidated statement of changes in net debt.....	5
Consolidated statement of cash flows.....	6
Notes to the consolidated financial statements	7-20
Schedules	
Schedule 1 – Schedule of current fund - general operations	21
Schedule 2 - Schedule of current fund - water operations	22
Schedule 3 - Schedule of current fund - electric operations	23
Schedule 4 - Schedule of current fund - cemetery operations	24
Schedule 5 - Schedule of capital fund - municipal operations.....	25
Schedule 6 - Schedule of reserve fund	26
Schedule 7 - Schedule of trust reserve fund.....	27

Independent Auditor's Report

To His Worship the Mayor and Members of
the Council of the Town of Mahone Bay

We have audited the accompanying consolidated financial statements of the Town of Mahone Bay, which comprise the consolidated statement of financial position as at March 31, 2018, and the consolidated statements of operations and accumulated surplus, changes in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Town of Mahone Bay as at March 31, 2018, and the results of its operations, its changes in net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 1 to the consolidated financial statements, which describes that certain comparative information for the year ended March 31, 2017 has been restated.

Chartered Professional Accountants
January 24, 2019

DRAFT

Town of Mahone Bay**Consolidated statement of financial position**

As at March 31, 2018

	Notes	2018	2017
		\$	\$
			(Restated - Note 1)
Financial assets			
Cash	3	2,550,712	2,375,735
Taxes and rates receivable		572,585	493,000
Accounts receivable	3	489,458	411,264
Investment in government business partnership	4 & 12	228,919	205,112
Due from other local governments		15,877	21,443
Total financial assets		3,857,551	3,506,554
Liabilities			
Payables and accruals	3, 4 & 5	618,101	555,936
Temporary borrowing	3, 6 & 12	2,128,500	2,026,000
Due to other local governments	3	11,811	—
Deferred revenue		112,491	106,932
Long-term debt	3, 7 & 12	4,843,508	3,166,500
Total liabilities		7,714,411	5,855,368
Net debt		(3,856,860)	(2,348,814)
Non-financial assets			
Prepaid expenses	3	108,524	118,365
Inventory		89,721	86,029
Tangible capital assets	3 & 8	18,680,774	15,034,200
Total non-financial assets		18,879,019	15,238,594
Accumulated surplus	3 & 9	15,022,159	12,889,780
Subsequent events	13		

The accompanying notes are an integral part of this consolidated financial statement.

Approved by the Council

_____ Mayor

_____ Clerk

Town of Mahone Bay

Consolidated statement of operations and accumulated surplus

Year ended March 31, 2018

	Notes	Budget \$ (Unaudited)	2018 \$	2017 \$ (Restated - Note 1)
Revenues				
Taxes and rates		2,229,132	2,270,573	2,180,659
Government grants		-	1,907,260	217,612
Power demand sales - electric	3	1,160,692	1,185,513	1,015,553
Domestic sales - electric		938,000	965,300	929,432
Metered sales - water		447,200	447,626	455,956
Other	3	254,340	288,943	165,276
Services provided to other governments		130,000	131,546	128,138
Other revenue from own sources		91,258	121,194	125,919
Unconditional transfers from other governments		50,021	50,021	50,021
Commercial sales - electric		2,600	30,826	6,170
Grants in lieu of taxes		22,880	22,327	21,146
Street lighting		4,000	5,841	5,930
Interest		2,132	4,578	15,506
Sale of services		3,500	3,845	3,747
Conditional transfers (federal and provincial)		-	1,000	1,000
		5,335,755	7,436,393	5,322,065
Expenses				
Power purchases	3	1,552,023	1,608,284	1,502,124
General government services	4	454,923	442,947	442,662
Protective services		455,457	433,385	430,606
Administrative and general	3	409,847	405,316	338,449
Education		393,640	393,640	391,593
Environmental health	4	277,681	235,291	232,232
Transportation		259,380	222,486	222,675
Loan interest	3	99,009	129,652	86,763
Salaries	3	109,431	127,152	110,469
Water treatment		148,540	126,708	120,397
Environmental development services		113,256	95,358	109,591
Operating and maintenance	3	90,448	81,584	88,140
Transmission and distribution		81,528	77,390	73,682
Recreation and cultural services		46,634	55,303	46,968
Pumping		20,496	23,859	15,480
Mowing and grounds upkeep		14,370	15,977	8,242
Public health and welfare services		15,000	11,485	13,774
Other interest charges	3	-	10,919	8,821
Taxes	3	10,776	9,486	4,514
		4,552,439	4,506,222	4,247,182
Annual surplus before undernoted		783,316	2,930,171	1,074,883
Amortization	3 & 8	(658,123)	(821,599)	(674,568)
Income on investment in government business partnership	4	7,797	23,807	13,161
Annual surplus		132,990	2,132,379	413,476
Accumulated surplus, beginning of year (as previously reported)		12,640,039	12,640,039	12,253,562
Restatement	1	-	249,741	222,742
Accumulated surplus, beginning of year (as restated)		12,640,039	12,889,780	12,476,304
Accumulated surplus, end of year	9	12,773,029	15,022,159	12,889,780

The accompanying notes are an integral part of this consolidated financial statement.

Town of Mahone Bay**Consolidated statement of changes in net debt**

Year ended March 31, 2018

	Budget	2018	2017
	\$	\$	\$
	(Unaudited)		(Restated - Note 1)
Annual surplus	132,990	2,132,379	413,476
Change in tangible capital assets			
Purchase of tangible capital assets	(1,862,820)	(4,468,173)	(2,614,078)
Amortization of tangible capital assets	658,123	821,599	674,568
	(1,204,697)	(3,646,574)	(1,939,510)
Change in other non-financial assets			
Prepaid expenses	—	9,841	26,266
Inventory	—	(3,692)	(25,792)
	—	6,149	474
Increase in net debt	(1,071,707)	(1,508,046)	(1,525,560)
Net debt, beginning of year	(2,348,814)	(2,348,814)	(823,254)
Net debt, end of year	(3,420,521)	(3,856,860)	(2,348,814)

The accompanying notes are an integral part of this consolidated financial statement.

Town of Mahone Bay
Consolidated statement of cash flows
Year ended March 31, 2018

	2018	2017
	\$	\$ (Restated - Note 1)
Operating transactions		
Annual surplus	2,132,379	413,476
Amortization	821,599	674,568
Income on investment in government business partnership	(23,807)	(13,161)
Changes in non-cash working capital items		
Taxes and rates receivable	(79,585)	(48,961)
Accounts receivable	(78,194)	(144,042)
Due from other local governments	5,566	5,459
Payables and accruals	62,165	(82,171)
Due to other local governments	11,811	(7,226)
Deferred revenue	5,559	(8,208)
Prepaid expenses	9,841	26,266
Inventory	(3,692)	(25,792)
	2,863,642	790,208
Financing transactions		
Proceeds from long term debt	1,850,000	2,723,000
Repayments of long-term debt	(172,992)	(138,700)
Proceeds from temporary borrowing	2,007,500	1,800,000
Repayment of temporary borrowing	(1,905,000)	(2,574,000)
	1,779,508	1,810,300
Capital transactions		
Purchase of tangible capital assets	(4,468,173)	(2,614,078)
	(4,468,173)	(2,614,078)
Increase (decrease) in cash	174,977	(13,570)
Cash, beginning of year	2,375,735	2,389,305
Cash, end of year	2,550,712	2,375,735

The accompanying notes are an integral part of this consolidated financial statement.

1. Restatement of prior year

The prior year consolidated financial statements were restated in order to properly reflect the following:

Amortization

In accordance with Canadian public sector accounting standards ("PSAS"), as described in Note 2, amortization is recorded based on the estimated useful lives of tangible capital assets, using the straight line method. In prior years, amortization expense on the Water Utility system (see Note 8) was overstated compared to the amount calculated using the straight line method.

During the year ended March 31, 2017, amortization expense was overstated by \$26,999. In the years prior to the year ended March 31, 2017, amortization expense was overstated by an aggregate amount of \$222,742; therefore, the prior year consolidated financial statements have been restated as follows:

	2017 (as previously reported)	Restatement	2017 (as restated)
	\$	\$	\$
Statement of financial position			
Tangible capital assets	14,784,459	249,741	15,034,200
Opening accumulated surplus	12,253,562	222,742	12,476,304
Statement of financial operations and accumulated surplus			
Amortization	701,567	(26,999)	674,568

Inter-departmental eliminations

In accordance with PSAS, as described in Note 2, inter-departmental transactions and balances are eliminated on consolidation. During the year ended March 31, 2017, certain inter-departmental transactions were not eliminated; therefore, the prior year consolidated financial statements have been restated as follows:

	2017 (as previously reported)	Restatement	2017 (as restated)
	\$	\$	\$
Statement of financial operations and accumulated surplus			
Revenues			
Metered sales - water	458,467	(2,511)	455,956
Commercial sales - electric	69,245	(63,075)	6,170
Street lighting	71,906	(65,976)	5,930
Public fire protection	111,496	(111,496)	-
Total decrease in revenues		(243,058)	
Expenses			
Protective services	551,002	(120,396)	430,606
General government services	448,132	(5,470)	442,662
Environmental health	283,049	(50,817)	232,232
Transportation	289,050	(66,375)	222,675
Total decrease in expenses		(243,058)	
Change in annual surplus		—	

2. Significant accounting policies

Basis of accounting

The consolidated financial statements of the Town of Mahone Bay (the "Town") are prepared in accordance with PSAS, as established by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada ("CPA Canada").

Reporting entity

These consolidated financial statements reflect the financial assets, liabilities, non-financial assets, revenues, expenses, changes in net debt and cash flows of the reporting entity. The reporting entity is comprised of all organizations and enterprises accountable to the Town for the administration of its financial affairs and resources and which are owned or controlled by the Town, namely:

- General Operating and Capital
- Water Utility Operating and Capital
- Electric Utility Operating and Capital
- Cemetery
- Alternative Resource Energy Authority ("AREA")

Inter-departmental and inter-organizational transactions and balances are eliminated on consolidation.

Fund accounting

Funds within the consolidated financial statements consist of current, capital and reserve funds.

Council approves certain amounts to be set aside in reserve funds for future operating and capital purposes. Transfers between funds are recorded as adjustments to the appropriate fund balances.

Cash

Cash is comprised of amounts held with financial institutions and petty cash.

Financial instruments

The Town initially measures its financial assets and financial liabilities at fair value plus the amount of transaction costs directly attributable to the instrument. Subsequently, the Town measures all of its financial assets and financial liabilities at amortized cost using the effective interest method.

Fair value is the estimated amount for which a financial instrument could be exchanged between willing parties, based on the current market for instruments with the same risk, principal and remaining maturity. Certain fair value estimates are significantly affected by the assumptions for the amount and timing of estimated cash flows and discount rates, all of which reflect varying degrees of risk. As a result, the fair values may not necessarily be indicative of the amounts that would be realized if these instruments were actually settled. Due to their short period to maturity, the fair values of cash, taxes and rates receivable, accounts receivable, due from other local governments, payables and accruals, temporary borrowing, and due to other local governments approximate their carrying values as presented in the statement of financial position.

2. Significant accounting policies (continued)

Deferred revenue

Deferred revenue consists of customer prepayments and user charges, grants and fees which have been collected but for which the related services have yet to be performed, at which time they will be recognized as revenues.

Inventory

Inventory consists of materials to be used in the construction of tangible capital assets and are carried at cost. Work in progress is included in tangible capital assets.

Investment in government business partnership

Investment in government business partnership consists of a 3.39% ownership interest in the Municipal Joint Services Board, Lunenburg Region (the "MJSB"). The Town records its investments in government business partnerships using the modified equity method.

Under the modified equity method, the investment is carried at the initial cost of the investment plus adjustments for the Town's proportionate share of subsequent earnings, dividends and other changes in equity of the government business partnership. Investment income is recorded for the Town's proportionate share of the government business partnership when earned by the government business partnership and adjustments for dividends are recorded when the dividends are declared by the government business partnership. No adjustments are made for accounting policies of the government business partnership that are different from those of the Town, except that any other comprehensive income of the business enterprise is accounted for as an adjustment to the accumulated surplus. Inter-organizational transactions and balances are not eliminated, except for any profit or loss on the sale between entities of assets that remain within the reporting entity.

Investment in government partnership

The Town records its investment in government partnership, which consists of its 10% ownership interest in AREA, using the proportionate consolidation method.

Under the proportionate consolidation method, the Town recognizes its proportionate share of the financial assets, liabilities, non-financial assets, accumulated surplus, revenues and expenses of the government partnership, adjusted for differences between the government partnership's and the Town's accounting policies. These are proportionately consolidated on a line-by-line basis, after elimination of the inter-organizational transactions and balances.

Tangible capital assets

Tangible capital assets are carried at cost less accumulated amortization.

Amortization is based on the estimated useful life of the assets and is calculated using the straight line method, as follows:

2. Significant accounting policies (continued)

Tangible capital assets (continued)

General Capital	
Land improvements	20-25 years
Municipal buildings	25-40 years
Buildings – plants	25 years
Electronic data equipment	3 years
Small equipment	5 years
Machinery and equipment	5-15 years
Vehicles	5-15 years
Wharves	25 years
Bridges	25 years
Streets, roads and curbs	25 years
Sidewalks	20 years
Sewer lines	50 years
Lagoons	50 years
Landfills	4 years
Other	5 years
Work in progress	No amortization
Water Utility system	As specified for water utilities by the Nova Scotia Utility and Review Board ("NSURB")
Electric Utility system	As specified for electric utilities by the NSURB
AREA	
Development costs	10 years
Interconnection	40 years
Generation foundation	50 years
Generation turbines	25 years
Poles, fixtures and conduit	30 years
Overhead conductors	32 years
Roads	50 years
Substation equipment	31 years
Substation foundation	50 years
Right of way	No amortization

Revenue and expense recognition

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Property tax revenue is based on assessments determined in accordance with Province of Nova Scotia legislation. Tax rates are set annually. Taxation revenues are recorded at the time tax billings are issued, in the period to which they relate. Assessments are subject to appeal with provisions made for any material appeals. Penalties on overdue taxes are recorded in the period levied.

Government grants and other transfers are recognized as revenue in the period in which the events giving rise to the transfer occur, provided transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

2. Significant accounting policies (continued)

Revenue and expense recognition (continued)

Government grants with stipulations are initially deferred and recognized as revenue as the related stipulations are met. Stipulations associated with the acquisition or construction of tangible capital assets are considered to be met when acquisition or construction occurs.

Water and electric utility revenue is based on meter readings and levies, which are set annually. Utility revenues are recorded using the accrual basis as they are earned and measurable.

Investment income earned on surplus current funds, capital funds and reserve funds are reported as revenue in the period earned.

Expenses are recorded using the accrual basis of accounting. As such, expenses are recorded in period the related goods or services are received.

Use of estimates

The preparation of consolidated financial statements in conformity with PSAS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Key components of the consolidated financial statements requiring management to make estimates include the allowance for doubtful accounts, the useful lives of tangible capital assets and certain accruals. Actual results could differ materially from these estimates.

3. Investment in government partnership

In July 2013, the Town of Antigonish, the Town of Berwick and the Town of Mahone Bay created AREA, a joint municipal corporation and inter-municipal agreement to explore alternative sources of Energy for municipal electric utilities. The primary project of AREA was to construct a windfarm facility in Ellershouse, Nova Scotia. The share of ownership of AREA is as follows: Antigonish 63%, Berwick 27% and Mahone Bay 10%.

AREA's financial information as at March 31, 2018 and for the year then ended, and the related amounts included in these consolidated financial statements using the proportionate consolidation method are summarized as follows:

3. Investment in government partnership (continued)

	10% share of AREA	Consolidation Adjustments	2018 Inclusion in the Town Consolidated	2017 Inclusion in the Town Consolidated
	\$	\$	\$	\$
Statement of Financial Position				
Financial assets				
Cash	174,910	—	174,910	136,756
Accounts receivable	224,095	—	224,095	229,281
	399,005	—	399,005	366,037
Liabilities				
Payables and accruals	47,860	—	47,860	32,114
Temporary borrowing	1,207,500	—	1,207,500	1,550,000
Due to other local governments	11,811	—	11,811	—
Long-term debt	3,858,208	—	3,858,208	2,400,000
	5,125,379	—	5,125,379	3,982,114
Non-financial assets				
Prepaid expenses	1,504	—	1,504	—
Inventory	—	—	—	18,315
Tangible capital assets	4,784,791	—	4,784,791	3,686,784
	4,786,295	—	4,786,295	3,705,099
Accumulated surplus	59,921	—	59,921	89,022
Statement of Operations and accumulated surplus				
Revenues				
Power demand sales	461,217	(38,566) (1)	422,651	262,511
Other	166,855	—	166,855	93,102
	628,072	(38,566)	589,506	355,613
Expenses				
Power purchases	112,551	(38,566) (1)	73,985	42,834
Administrative and general	83,714	—	83,714	51,549
Loan interest	104,520	—	104,520	60,080
Salaries	10,831	—	10,831	6,387
Operating and maintenance	7,311	—	7,311	2,506
Other interest charges	9,405	—	9,405	5,380
Taxes	8,844	—	8,844	3,880
	337,176	(38,566)	298,610	172,616
Amortization	171,501	—	171,501	116,173
Annual surplus	119,395	—	119,395	66,824

Consolidation adjustments and related party transactions with AREA

- (1) During the year ended March 31, 2018, AREA received \$385,658 (2017 - \$237,607) of its power demand sales revenue from the Town; therefore, 10% of both the demand sales revenue recorded by AREA and 10% of the power purchases recorded by the Town are eliminated on consolidation.

4. Investment in government business partnership

As of March 31, 2013, the Town of Bridgewater, the Town of Mahone Bay and the Municipality of Lunenburg transferred the operations of the Solid Waste site to the MJSB. The Board of the MJSB establishes tipping fees and each customer of the MJSB, including municipalities, are charged a tipping fee based on tonnage delivered to the site. The assets and liabilities of the Solid Waste site were assumed by the MJSB effective April 1, 2013.

The Town holds a 3.39% ownership interest in the net assets of the MJSB. As of March 31, 2018 the Town's investment is carried at \$228,919 (2017 - \$205,112) and the Town's proportionate share of the MJSB's annual surplus for the year ended March 31, 2018 was \$23,807 (2017 - \$13,161).

The MJSB's consolidated financial information as at March 31, 2018 and for the year then ended, and the Town's related investment and investment income are summarized as follows:

	2018	2017
	\$	\$
MJSB consolidated statement of financial position		
Financial assets	2,951,696	2,948,531
Liabilities	1,340,996	1,558,833
Net financial assets	1,610,700	1,389,698
Non-financial assets	5,142,062	4,660,799
Accumulated surplus	6,752,762	6,050,497
Town of Mahone Bay ownership interest	3.39%	3.39%
Investment in MJSB	228,919	205,112
MJSB consolidated statement of operations		
Total revenue	4,838,605	4,298,666
Total expenses	4,136,340	3,910,437
Annual surplus	702,265	388,229
Town of Mahone Bay ownership interest	3.39%	3.39%
Investment income	23,807	13,161

Related party balances and transactions with MJSB

The Town's payables and accruals include \$59,248 (2017 - \$77,206) payable to MJSB.

During the year ended March 31, 2018, the Town paid tipping fees of \$86,179 (2017 - \$84,682) to MJSB, included in environmental health expenses, and IT shared services costs of \$23,582 (2017 - \$36,069), included in general government services expense. These related party transactions were in the normal course of operations and were measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties. In accordance with the modified equity method, no adjustments have been made to the carrying value of the Town's investment in MJSB in respect of these transactions.

5. Obligations

Employee benefits

The Town provides certain employee benefits that require funding in future periods. Under the personnel policies of the Town, unused sick leave can accumulate and employees can use the credits at a future date, however, employees do not receive entitlement to a cash payment of sick leave credits when they leave the Town's employment. The Town is also liable for vacation days earned by its employees as at March 31, but not taken until a later date. An estimated accrual for this liability of \$39,093 (2017 - \$31,974) has been recorded in payables and accruals on the consolidated statement of financial position.

Landfill site closure costs - centralized disposal site

The centralized disposal site is closed and the present value of the remaining landfill site closure monitoring costs for the next 15 years is estimated to be \$893,625 (2017- \$1,056,580), which will be covered by the three partners of MJSB (see Note 4) and the Town of Lunenburg.

The future landfill site closure costs were forecast with inflation at 2.5% (2017- 2.0%) per annum and discounted back to March 31, 2018 using a discount rate of 2.5% (2017 - 2.0%). A liability (reserve) of \$31,562 (2017 - \$37,319) has been reported in the consolidated statement of financial position of the Town, as this represents the Town's portion of the related costs. This liability for landfill site closure includes costs for the assessment of the site monitoring and treatment of leachate, monitoring of ground water and surface water, monitoring and recovery of gases, maintenance of the required drainage systems and other control systems. The amount in the capital reserve for site monitoring will be adjusted at the end of each fiscal year. It is the intention of the Town; however, to pay the annual monitoring costs as an operating expense as part of the Town's annual budgets.

Housing authorities

During the year, the Town paid \$13,774 (2017 - \$25,402) to the Department of Community Services to fund its share of the prior year's operating deficit. As at March 31, 2018, the Town's share of the 2018 operating deficit was \$11,481 (2017 - \$13,774), which must be paid by the Town in 2019. This amount has been accrued in the financial statements as at March 31, 2018.

6. Temporary borrowing

	2018	2017
	\$	\$
Advanced to the Town		
Bank of Montreal ("BMO") demand loans, bearing interest at prime less 0.75%.	921,000	476,000
Advanced to AREA (10% proportionate share)		
Royal Bank of Canada ("RBC") demand loan, bearing interest at prime less 1.00%.	1,207,500	1,550,000
	2,128,500	2,026,000

7. Long-term debt

	2018	2017
	\$	\$
Advanced to the Town		
Nova Scotia Municipal Finance Corporation ("NSMFC") debenture, bearing interest at rates of 4.92% - 5.08% over the term of the debenture, repayable in annual principal payments of \$18,500, maturing June 1, 2021.	166,500	185,000
NSMFC debenture, bearing interest at rates of 5.01% - 5.48% over the term of the debenture, repayable in annual principal payments of \$35,400, maturing October 24, 2023.	300,400	335,800
NSMFC debenture, bearing interest at rates of 1.20% - 3.21% over the term of the debenture, repayable in annual principal payments of \$15,000, maturing May 9, 2032	300,000	-
Bank of Montreal ("BMO") loan, bearing interest at prime less 0.75%, repayable in annual principal payments of \$27,300, maturing May 31, 2026.	218,400	245,700
Advanced to AREA (10% proportionate share)		
NSMFC debenture, bearing interest at rates of 1.15% - 3.48% over the term of the debenture, repayable in annual principal payments of \$91,793 to \$124,175, maturing in 2031.	2,308,208	2,400,000
NSMFC debenture, bearing interest at rates of 1.20% - 3.21% over the term of the debenture, repayable in annual principal payments of \$59,573 to \$79,715, maturing in 2032.	1,550,000	-
	4,843,508	3,166,500

The NSMFC debentures and BMO loan advanced to the Town are secured by the various General Fund, Water Utility system and Electric Utility system tangible capital assets disclosed in Note 8.

The NSMFC debentures advanced to AREA are secured by tangible capital assets with a net book value of \$4,784,791 (2017- \$3,705,099), based on the Town's 10% proportionate share, as disclosed in Note 8.

7. Long-term debt (continued)

Principal repayments required over the next five years and thereafter are as follows:

	Town	AREA	Total
	\$	\$	\$
2019	96,200	152,420	248,620
2020	87,300	154,523	241,823
2021	87,300	156,886	244,186
2022	179,800	159,583	339,383
2023	68,800	162,638	231,438
Thereafter	465,900	3,072,158	3,538,058
	985,300	3,858,208	4,843,508

DRAFT

Town of Mahone Bay
Notes to the consolidated financial statements
March 31, 2018

8. Tangible capital assets

	2018										2017
	Opening cost	Additions	WIP Adjustment	Closing cost	Opening accumulated amortization (as previously reported)	Restatement (Note 1)	Opening accumulated amortization (as restated)	Amortization in year	Closing accumulated amortization	Net book value	Net book value
	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$
											(Restated - Note 1)
Town General											
Land (incl. cemetery)	617,000	—	1,100	618,100	—	—	—	—	—	618,100	617,000
Land improvements	826,378	6,946	—	833,324	625,510	—	625,510	21,321	646,831	186,493	200,868
Municipal buildings	519,932	52,082	—	572,014	251,326	—	251,326	17,788	269,114	302,900	268,606
Buildings-plants	1,011,137	—	—	1,011,137	914,144	—	914,144	40,447	954,591	56,546	96,993
Electronic data equip.	21,611	—	—	21,611	21,193	—	21,193	418	21,611	—	418
Small equipment	332,562	68,870	—	401,432	148,673	—	148,673	25,048	173,721	227,711	183,889
Machinery and equip.	1,472,453	—	—	1,472,453	1,022,961	—	1,022,961	97,416	1,120,377	352,076	449,492
Vehicles	241,792	—	—	241,792	179,110	—	179,110	15,298	194,408	47,384	62,682
Wharves	192,262	26,176	—	218,438	133,602	—	133,602	8,738	142,340	76,098	58,660
Bridges	767,108	—	—	767,108	16,506	—	16,506	15,342	31,848	735,260	750,602
Streets, roads, curbs	2,981,966	1,352,183	—	4,334,149	1,409,011	—	1,409,011	160,649	1,569,660	2,764,489	1,572,955
Sidewalks	374,914	—	—	374,914	234,784	—	234,784	10,751	245,535	129,379	140,130
Sewer lines	3,220,087	826,915	1,690	4,048,692	1,306,039	—	1,306,039	80,929	1,386,968	2,661,724	1,914,048
Lagoons	—	18,894	—	18,894	—	—	—	756	756	18,138	—
Other	46,337	30,420	53,120	129,877	20,095	—	20,095	3,809	23,904	105,973	26,242
Work in progress ("WIP")	55,910	—	(55,910)	—	—	—	—	—	—	—	55,910
	12,681,449	2,382,486	—	15,063,935	6,282,954	—	6,282,954	498,710	6,781,664	8,282,271	6,398,495
Water Utility system	4,831,433	748,030	—	5,579,463	982,781	(249,741)	733,040	117,781	850,821	4,728,642	4,098,393
Electric Utility system	1,318,991	68,148	—	1,387,139	468,463	—	468,463	33,606	502,069	885,070	850,528
AREA											
Development costs	86,660	39,938	—	126,598	9,384	—	9,384	10,663	20,047	106,551	67,829
Interconnection	73,554	837	—	74,391	2,737	—	2,737	1,781	4,518	69,873	70,818
Generation foundation	288,732	9,286	—	298,018	6,164	—	6,164	5,868	12,032	285,986	282,568
Generation turbines	2,887,252	1,110,447	—	3,997,699	122,454	—	122,454	137,699	260,153	3,737,546	2,774,249
Poles, fixtures, conduit	103,689	53,574	—	157,263	4,422	—	4,422	4,336	8,758	148,505	99,268
Overhead conductors	90,357	1,961	—	92,318	4,112	—	4,112	3,084	7,196	85,122	86,246
Roads	133,682	48,842	—	182,524	2,932	—	2,932	3,162	6,094	176,430	130,751
Substation equipment	111,146	1,123	—	112,269	5,267	—	5,267	3,575	8,842	103,427	105,880
Substation foundation	66,716	—	—	66,716	2,002	—	2,002	1,334	3,336	63,380	64,714
Right of way	4,470	3,501	—	7,971	—	—	—	—	—	7,971	4,461
	3,846,258	1,269,509	—	5,115,767	159,474	—	159,474	171,502	330,976	4,784,791	3,686,784
	22,678,131	4,468,173	—	27,146,304	7,893,672	(249,741)	7,643,931	821,599	8,465,530	18,680,774	15,034,200

9. Accumulated surplus

Accumulated surplus - 2018

	Current Funds	Reserve Funds	Capital Funds	2018 Total
	\$	\$	\$	\$
General	4,412,550	988,256	4,335,764	9,736,570
Water	68,132	138,084	3,381,795	3,588,011
Electric	360,866	81,841	850,528	1,293,235
Cemetery	114,998	—	505	115,503
	4,956,546	1,208,181	8,568,592	14,733,319
AREA (Note 3)	199,103	100,000	(239,182)	59,921
MJSB (Note 4)	228,919	—	—	228,919
	5,384,568	1,308,181	8,329,410	15,022,159

Accumulated surplus - 2017 (Restated - Note 1)

	Current Funds	Reserve Funds	Capital Funds	2017 Total
	\$	\$	\$	\$
General	3,300,122	938,381	3,903,146	8,141,649
Water	43,652	119,715	2,898,280	3,061,647
Electric	347,330	111,746	819,598	1,278,674
Cemetery	113,171	—	505	113,676
	3,804,275	1,169,842	7,621,529	12,595,646
AREA (Note 3)	148,496	100,000	(159,474)	89,022
MJSB (Note 4)	205,112	—	—	205,112
	4,157,883	1,269,842	7,462,055	12,889,780

10. Remuneration of council and administrators

The following schedule sets out the gross earnings paid to each member of Council, including the administrators and the directors of departments, as reflected in the consolidated statement of operations and accumulated surplus.

	Remuneration	Expenses	2018 Total	2017 Total
	\$	\$	\$	\$
Mayor and Councillors				
Dave Devenne, Mayor	16,349	9,777	26,126	12,180
Karl Nauss, Deputy Mayor	10,097	1,197	11,294	9,217
Richard Nowe, Councillor	8,654	873	9,527	3,249
Penny Carver, Councillor	8,654	849	9,503	8,171
John Bain, Councillor	8,654	117	8,771	8,044
Joseph M Feeney, Councillor	8,654	—	8,654	3,077
Simone Chia-Kangata, Councillor	6,404	—	6,404	3,077
C Joe Fenney, Past Mayor	—	—	—	9,823
Lynn Hennigar, Past Councillor	—	—	—	4,923
Kelly Wilson, Past Councillor	—	—	—	4,923
	67,466	12,813	80,279	66,684
Administrators				
Jim Wentzell, CAO	106,488	1,686	108,174	105,055
Maureen Hughes, Acting CAO	59,212	692	59,904	—
Luke Wentzell, Manager of Finance	11,635	—	11,635	—
Derrick MacKenzie, Director of Operations	69,746	1,694	71,440	68,242
	247,081	4,072	251,153	173,297

11. Financial instruments

Market risk

Market risk is the risk that the fair value or future cash flows of the Town's financial instruments will fluctuate because of changes in market prices. Market risk is comprised of currency risk, interest rate risk, and other price risk. The Town is exposed to certain of these risks as described below.

(i) Interest rate risk

Interest rate risk is the risk that the market value of the Town's financial instruments will fluctuate due to changes in the market interest rates. The NSMFC debentures bear interest at fixed rates. Consequently, the cash flow exposure is not significant. However, the fair value of debentures having fixed rates of interest could fluctuate because of changes in market interest rates. The Town is exposed to interest rate risk with respect to its temporary borrowing and BMO long-term debt, which bear interest at variable rates, based on BMO and RBC's respective prime lending rates. The Town does not actively manage this risk using derivatives financial instruments.

11. Financial instruments (continued)

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Town is exposed to credit risk on the accounts receivable from its customers, primarily related to Property Taxes and water and electric utilities balances owed. To mitigate this risk, the Town has developed the policies of commencing a tax sale process for Property Taxes in arrears over two years, and issuing disconnect notice to past due Utility accounts. The Town does not have a significant exposure to any individual customers. The Town has recorded a \$60,000 (2017 - \$59,800) provision for doubtful accounts.

Liquidity risk

The Town's objective is to have sufficient liquidity to meet its liabilities when due. The Town monitors its cash balances and cash flows generated from operations to meet its requirements. As at March 31, 2018, the most significant financial liabilities are the payables and accruals, temporary borrowing and long-term debt.

The following table shows the remaining contractual maturities of the Town's financial liabilities:

	No set terms of repayment	Due within 1 year	Due within 2-5 years	Thereafter	Total
	\$	\$	\$	\$	\$
Payables and accruals	—	618,101	—	—	618,101
Temporary borrowing	2,128,500	—	—	—	2,128,500
Due to other local governments	11,811	—	—	—	11,811
Long-term debt	—	248,620	1,056,830	3,538,058	4,843,508
	2,140,311	866,721	1,056,830	3,538,058	7,601,920

12. Comparative figures

Certain comparative figures have been reclassified to conform to the current year's presentation. As a result, the investment in government business partnership has been reclassified from a non-financial asset to a financial asset, on the consolidated statement of financial position. Additionally, \$467,000 of long-term debt has been reclassified to temporary borrowing, on the consolidated statement of financial position, in order to properly reflect that the loan was initially a temporary borrowing subsequently converted to long-term debt during the current year.

13. Subsequent events

On May 30, 2018, \$800,000 of BMO temporary borrowing (see Note 6) was fully repaid and replaced with a NSMFC debenture of equal value. The NSMFC debenture is repayable in annual principal payments of \$40,000, bears interest at rates between 2.06% - 3.50% and matures on May 30, 2033.

Town of Mahone Bay**Schedule 1 – Schedule of current fund – general operations**

Year ended March 31, 2018

	Budget	2018	2017 (as previously reported)	Restatement (Note 1)	2017 (as restated)
	\$	\$	\$		
	(Unaudited)				
Revenues	2,596,725	2,613,106	2,510,630	—	2,510,630
Expenses	1,885,297	1,889,897	2,133,733	(243,058)	1,890,675
Annual surplus	711,428	723,209	376,897	243,058	619,955
Net transfers from other funds	346,400	389,219	610,542	(243,058)	367,484
Increase in fund balance	1,057,828	1,112,428	987,439	—	987,439
Opening fund balance	3,300,122	3,300,122	2,312,683	—	2,312,683
Closing fund balance	4,357,950	4,412,550	3,300,122	—	3,300,122

The accompanying notes are an integral part of this consolidated financial statement.

Town of Mahone Bay**Schedule 2 – Schedule of current fund – water operations**

Year ended March 31, 2018

	Budget	2018	2017 (as previously reported)	Restatement (Note 1)	2017 (as restated)
	\$	\$	\$		
	(Unaudited)				
Revenues	462,140	458,663	585,867	(114,007)	471,860
Amortization	100,000	117,781	133,872	(26,999)	106,873
Other expenses	430,017	396,827	359,201	—	359,201
	530,017	514,608	493,073	(26,999)	466,074
Annual (deficit) surplus	(67,877)	(55,945)	92,794	(87,008)	5,786
Net transfers from other funds	83,300	80,425	62,148	87,008	149,156
Increase in fund balance	15,423	24,480	154,942	—	154,942
Opening fund balance	43,652	43,652	(111,290)	—	(111,290)
Closing fund balance	59,075	68,132	43,652	—	43,652

The accompanying notes are an integral part of this consolidated financial statement.

Town of Mahone Bay**Schedule 3 – Schedule of current fund – electric operations**

Year ended March 31, 2018

	Budget	2018	2017 (as previously reported)	Restatement (Note 1)	2017 (as restated)
	\$	\$	\$		
	(Unaudited)				
Revenues	1,789,300	1,831,659	1,874,359	(129,051)	1,745,308
Amortization	37,000	33,606	32,691	—	32,691
Other expenses	1,854,823	1,903,112	1,815,221	—	1,815,221
	1,891,823	1,936,718	1,847,912	—	1,847,912
Annual deficit	(65,523)	(105,059)	26,447	(129,051)	(102,604)
Net transfers from other funds	109,400	118,595	—	129,051	129,051
Change in fund balance	43,877	13,536	26,447	—	26,447
Opening fund balance	347,330	347,330	320,883	—	320,883
Closing fund balance	391,207	360,866	347,330	—	347,330

The accompanying notes are an integral part of this consolidated financial statement.

Town of Mahone Bay**Schedule 4 – Schedule of current fund – cemetery operations**

Year ended March 31, 2018

	Budget	2018	2017
	\$	\$	\$
	(Unaudited)		
Park Cemetery			
Revenues	4,700	6,461	5,955
Expenses	11,000	10,868	6,402
Annual deficit	(6,300)	(4,407)	(447)
Net transfers from other funds	6,500	6,938	5,090
Change in fund balance	200	2,531	4,643
Opening fund balance	86,593	86,593	81,950
Closing fund balance	86,793	89,124	86,593

	Budget	2018	2017
	\$	\$	\$
	(Unaudited)		
Bayside Cemetery			
Revenues	3,030	3,105	2,875
Expenses	5,500	6,909	3,067
Annual deficit	(2,470)	(3,804)	(192)
Net transfers from other funds	2,500	3,100	5,000
Change in fund balance	30	(704)	4,808
Opening fund balance	26,578	26,578	21,770
Closing fund balance	26,608	25,874	26,578

The accompanying notes are an integral part of this consolidated financial statement.

Town of Mahone Bay

Schedule 5 – Schedule of capital fund – municipal operations

Year ended March 31, 2018

	Notes	Budget	2018	2017
		\$	\$	\$
		(Unaudited)		(Restated - Note 1)
Revenues				
Capital grants		—	1,907,260	217,612
Interest		—	2,521	1,282
		—	1,909,781	218,894
Amortization		587,000	498,710	391,833
		587,000	498,710	391,833
Annual surplus (deficit)		(587,000)	1,411,071	(172,939)
Net transfers to current funds		(481,600)	(464,008)	(459,068)
Increase (decrease) in fund balance		(1,068,600)	947,063	(632,007)
Opening fund balance (as previously reported)		7,371,788	7,371,788	8,030,794
Restatement	1	249,741	249,741	222,742
Opening fund balance (as restated)		7,621,529	7,621,529	8,253,536
Closing fund balance		6,552,929	8,568,592	7,621,529

The accompanying notes are an integral part of this consolidated financial statement.

Town of Mahone Bay**Schedule 6 – Schedule of reserve fund**

Year ended March 31, 2018

	Budget	2018	2017
	\$	\$	\$
	(Unaudited)		
Interest revenue	—	24,072	9,404
Annual surplus	—	24,072	9,404
Net transfers from (to) other funds	38,500	14,227	(222,212)
Increase (decrease) in fund balance	38,500	38,299	(212,808)
Opening fund balance	1,166,433	1,166,433	1,379,241
Closing fund balance	1,204,933	1,204,732	1,166,433

The accompanying notes are an integral part of this consolidated financial statement.

Town of Mahone Bay**Schedule 7 – Schedule of trust reserve fund**

Year ended March 31, 2018

	Budget	2018	2017
	\$	\$	\$
	(Unaudited)		
Revenues	—	40	27
Annual surplus	—	40	27
Increase in fund balance	—	40	27
Opening fund balance	3,409	3,409	3,382
Closing fund balance	3,409	3,449	3,409

The accompanying notes are an integral part of this consolidated financial statement.

DRAFT

Financial statements of Town of Mahone Bay Electric Utility

March 31, 2018

Independent Auditor's Report	1-2
Statement of financial position – operating fund	3
Statement of financial position – capital fund	4
Statement of financial operations	5
Statement of cash flows.....	6
Statement of investment in capital assets.....	7
Notes to the financial statements	8-10
Schedule 1 - Schedule of utility, plant and equipment.....	11

Independent Auditor's Report

To His Worship the Mayor and Members of
the Council of the Town of Mahone Bay

We have audited the accompanying financial statements of the Town of Mahone Bay Electric Utility, which comprise the statements of financial position as at March 31, 2018, and the statements of financial operations, cash flows and investment in capital assets for the year then ended, and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management of the Town of Mahone Bay based on the accounting principles prescribed for Nova Scotia electric utilities by the Nova Scotia Utility and Review Board.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed for Nova Scotia electric utilities by the Nova Scotia Utility and Review Board, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Town of Mahone Bay Electric Utility as at March 31, 2018, and the results of its financial operations and its cash flows for the year then ended in accordance with the accounting principles prescribed for Nova Scotia electric utilities by the Nova Scotia Utility and Review Board.

Basis for Accounting and Restrictions on Distribution and Use

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements are prepared for the information and use of Council of the Town of Mahone Bay, Service Nova Scotia and Municipal Relations, and the Nova Scotia Utility and Review Board. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for Council of the Town of Mahone Bay, Service Nova Scotia and Municipal Relations, and the Nova Scotia Utility and Review Board and should not be distributed to or used by parties other than Council of the Town of Mahone Bay, Service Nova Scotia and Municipal Relations, and the Nova Scotia Utility and Review Board.

Chartered Professional Accountants
[DATE]

DRAFT

Town of Mahone Bay Electric Utility
Statement of financial position – operating fund
As at March 31, 2018

	Notes	2018	2017
		\$	\$
Assets			
Cash		550	550
Rates receivable [net of allowance for doubtful accounts of \$26,300 (2017 - \$26,300)]		364,194	303,700
Prepaid expenses		101,763	113,019
Other receivables		6,588	6,860
Due from General Operating Fund	2	299,239	209,414
Due from Electric Utility Capital Fund		34,542	30,930
Inventory (at cost)		74,895	52,887
		881,771	717,360
Liabilities			
Accounts payable and accrued liabilities		336,183	194,461
Customer deposits		33,331	32,408
Due to Water Utility Operating Fund	2	151,391	143,161
		520,905	370,030
Net Assets			
Surplus		360,866	347,330
		881,771	717,360

The accompanying notes are an integral part of this financial statement.

Approved by the Council

_____, Mayor

_____, Clerk

Town of Mahone Bay Electric Utility
Statement of financial position – capital fund
As at March 31, 2018

	2018	2017
	\$	\$
Assets		
Cash	81,841	111,746
Utility, plant and equipment (Schedule 1)	1,387,139	1,318,991
	1,468,980	1,430,737
Liabilities		
Due to Electric Utility Operating Fund	34,542	30,930
Accumulated allowance for depreciation	502,069	468,463
	536,611	499,393
Net Assets		
Investment in capital assets	932,369	931,344
	1,468,980	1,430,737

The accompanying notes are an integral part of this financial statement.

Approved by the Council

_____, Mayor

_____, Clerk

Town of Mahone Bay Electric Utility**Statement of financial operations**

Year ended March 31, 2018

	Budgeted	2018	2017
	\$	\$	\$
	(Unaudited)		
Operating revenue			
Domestic sales	938,000	965,300	929,432
Power, demand sales	760,000	762,861	753,042
Street lighting	46,000	67,939	71,906
Commercial sales	70,000	87,323	69,245
Sundry	38,700	45,091	31,835
Interest on overdue accounts	6,000	4,174	3,873
	1,858,700	1,932,688	1,859,333
Non-operating revenue			
Other	15,000	17,566	15,026
Total revenue	1,873,700	1,950,254	1,874,359
Operating expenditures			
Power purchased	1,510,571	1,534,299	1,459,290
Administration	172,372	177,864	165,535
Transmission and distribution			
Salaries	97,643	116,321	104,082
Operating and maintenance	74,773	74,273	85,634
Depreciation	37,000	33,606	32,691
	1,892,359	1,936,363	1,847,232
Non-operating expenditures			
Interest expense	1,000	355	680
Total expenditures	1,893,359	1,936,718	1,847,912
Excess of (expenditures over revenue)			
revenue over expenditures	(19,659)	13,536	26,447
Surplus, beginning of year	347,330	347,330	320,883
Surplus transferred to Capital Fund	25,000	—	—
Surplus, end of year	352,671	360,866	347,330

The accompanying notes are an integral part of this financial statement.

Town of Mahone Bay Electric Utility**Statement of cash flows**

Year ended March 31, 2018

	Notes	2018	2017
		\$	\$
Operating Activities			
Excess of (expenditures over revenue) revenue over expenditures		13,536	26,447
Item not affecting cash			
Depreciation		33,606	32,691
		47,142	59,138
Change in non-cash operating working capital items	3	71,671	11,120
		118,813	70,258
Investing Activities			
Purchase of utility, plant and equipment, net		(68,148)	(31,620)
Transfers to General Operating Fund		(89,825)	(18,548)
		(157,973)	(50,168)
Financing Activities			
Interest income on depreciation fund		1,025	706
Transfers from Water Utility Operating Fund		8,230	9,002
		9,255	9,708
Net (decrease) increase in cash		(29,905)	29,798
Cash, beginning of year		112,296	82,498
Cash, end of year		82,391	112,296
Cash comprised of:			
Cash - operating fund		550	550
Cash - capital fund		81,841	111,746
		82,391	112,296

The accompanying notes are an integral part of this financial statement.

Town of Mahone Bay Electric Utility
Statement of investment in capital assets
Year ended March 31, 2018

	2018	2017
	\$	\$
Investment in capital assets, beginning of year	931,344	930,638
Add: interest income on depreciation fund	1,025	706
Investment in capital assets, end of year	932,369	931,344

The accompanying notes are an integral part of this financial statement.

DRAFT

1. Accounting policies

Basis of accounting

These financial statements have been prepared to conform in all material respects to the accounting principles prescribed for Nova Scotia electric utilities by the Nova Scotia Utility and Review Board (the "NSURB") and are intended for the use of Council of the Town of Mahone Bay ("Council"), Service Nova Scotia and Municipal Relations, and the NSURB.

The basis of accounting used in these financial statements differs materially from Canadian Public Sector Accounting Standards ("PSAS") as prescribed by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada ("CPA"). PSAS requires that Government Business Enterprises ("GBE") use PSAS for business set out in the CPA Handbook. The significant differences from PSAS are described below. PSAS requires that:

- Accumulated allowance for depreciation be netted against utility, plant and equipment and presented within assets, rather than as a liability;
- Revenue and expenditures be recorded on a full accrual basis;
- Depreciation funds reported as part of the capital fund should be reported as part of the reserve fund;
- Revenues and expenditures exclude inter-fund transfers; and
- Financial statements are to be presented in accordance with PS 1201, "financial statement presentation".

Other significant accounting policies are as follows:

Allowance for doubtful accounts

A valuation allowance is provided for estimated losses that will be incurred in collecting outstanding receivables.

Utility, plant and equipment

The utility, plant and equipment is carried at cost and depreciation is provided on the straight-line basis at rates specified by the NSURB. Interest earned on funds in the depreciation account are taken into income of the depreciation fund. Funds equal to the amount of depreciation charged during the year are to be set aside to be used for future extensions or repairs of the utility, plant and equipment as approved by the NSURB.

	2018	2017
	\$	\$
Required depreciation fund cash, beginning of year	80,816	79,039
Add: interest income on depreciation fund	1,025	706
Add: depreciation expense	33,606	32,691
Less: capital expenditures from depreciation fund	(68,148)	(31,620)
Required depreciation fund cash, end of year	47,299	80,816
Depreciation fund cash, end of year	81,841	111,746
Surplus due to Electric Utility Operating Fund from Electric Utility Capital Fund	(34,542)	(30,930)

1. Significant accounting policies (continued)

Assistance toward the acquisition of capital assets

Federal and Provincial assistance received towards the acquisition of capital assets received after January 1, 1989 is netted against the capitalized cost of the capital assets purchased.

Capital fund

This fund reflects all the capital assets of the utility and their related financing. All debt charges with respect to the loans are reflected in the Operating Fund.

Allocation of Town costs to electric utility funds

Where identifiable, costs incurred by the Town of Mahone Bay on behalf of the electric utility are charged to the utility funds. The salaries of Public Works staff is allocated in proportion to time spent working for the utility. A portion of administrative salaries and other expense of the Town of Mahone Bay are allocated to electrical operations.

Revenue and expenditure

Major revenue and expenditure items are recorded on an accrual basis. Certain sources of revenue, including forfeited discounts, are recorded on a cash basis. Interest earned on depreciation funds is recorded as an addition to the depreciation reserve fund.

Use of estimates

The preparation of financial statements in conformity with accounting principles prescribed for Nova Scotia electric utilities by the NSURB requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Significant estimates included in these financial statements include the allowance for doubtful accounts and certain accruals. Actual results could differ materially from these estimates.

2. Inter-fund balances

The inter-fund balances due from the General Operating Fund and due to the Water Utility Operating Fund are non-interest bearing.

3. Change in non-cash operating working capital items

	2018	2017
	\$	\$
Rates receivable	(60,494)	(12,838)
Prepaid expenses	11,256	21,019
Other receivables	272	(5,073)
Inventory	(22,008)	(10,729)
Accounts payable and accrued liabilities	141,722	17,196
Customer deposits	923	1,545
	71,671	11,120

4. Comparative figures

Certain comparative figures have been reclassified to conform to the current year's presentation.

DRAFT

Town of Mahone Bay Electric Utility**Schedule 1 - Schedule of utility, plant and equipment**

Year ended March 31, 2018

	2018	2017
	\$	\$
Intangible plant		
Organization	500	500
Miscellaneous	10,540	10,540
Working capital	2,750	2,750
	13,790	13,790
Tangible plant		
Overhead conductors	388,795	388,795
Poles and fixtures	207,175	186,630
Street lighting system	132,990	128,231
Transformer		
Line	254,316	215,225
Installation	1,117	1,117
Services	69,335	69,335
Meters	83,613	82,723
Meter installations	276	276
Job equipment	3,789	3,789
Miscellaneous equipment	231,943	229,080
	1,373,349	1,305,201
Total utility, plant and equipment	1,387,139	1,318,991

The accompanying notes are an integral part of this financial statement.

Financial statements of Town of Mahone Bay Water Utility

March 31, 2018

Independent Auditor's Report	1-2
Statement of financial position – operating fund	3
Statement of financial position – capital fund	4
Statement of financial operations – operating fund.....	5
Statement of financial operations – capital fund.....	6
Notes to the financial statements	7-10
Schedule 1 – Schedule of utility, plant and equipment	11

Independent Auditor's Report

To His Worship the Mayor and Members of
the Council Town of Mahone Bay

We have audited the accompanying financial statements of the Town of Mahone Bay Water Utility, which comprise the statements of financial position as at March 31, 2018, and the statements of financial operations and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management of the Town of Mahone Bay based on the accounting principles prescribed for Nova Scotia water utilities by the Nova Scotia Utility and Review Board.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed for Nova Scotia water utilities by the Nova Scotia Utility and Review Board, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Town of Mahone Bay Water Utility as at March 31, 2018, and the results of its financial operations for the year then ended in accordance with the accounting principles prescribed for Nova Scotia water utilities by the Nova Scotia Utility and Review Board.

Basis for Accounting and Restrictions on Distribution and Use

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements are prepared for the information and use of Council of the Town of Mahone Bay, Service Nova Scotia and Municipal Relations, and the Nova Scotia Utility and Review Board. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for Council of the Town of Mahone Bay, Service Nova Scotia and Municipal Relations, and the Nova Scotia Utility and Review Board and should not be distributed to or used by parties other than Council of the Town of Mahone Bay, Service Nova Scotia and Municipal Relations, and the Nova Scotia Utility and Review Board.

Chartered Professional Accountants
January 24, 2019

DRAFT

Town of Mahone Bay Water Utility

Statement of financial position – operating fund

As at March 31, 2018

	Notes	2018	2017
		\$	\$
Assets			
Receivables			
Rates receivable [net of allowance for doubtful accounts of \$4,200 (2017 - \$4,200)]		72,499	65,046
Due from Water Utility Capital Fund		13,935	—
Due from Electric Utility Operating Fund	2	151,391	143,161
Other		11,656	2,162
Prepaid expense		351	44
Inventory (at cost)		14,826	14,826
		264,658	225,239
Liabilities			
Trade payables		11,817	9,615
Customer prepayments		3,728	4,451
Accrued liabilities		15,889	10,963
Customer deposits		8,600	8,571
Due to Water Utility Capital Fund		—	6,873
Due to General Operating Fund	2	156,492	141,114
		196,526	181,587
Net Assets			
Surplus		68,132	43,652
		264,658	225,239

The accompanying notes are an integral part of this financial statement.

Approved by the Council

_____, Mayor

_____, Clerk

Town of Mahone Bay Water Utility

Statement of financial position – capital fund

As at March 31, 2018

	Notes	2018	2017
		\$	\$
Assets			
Cash		138,084	119,715
Due from Water Utility Operating Fund		—	6,873
Utility, plant and equipment (Schedule 1)		4,940,177	4,192,147
		5,078,261	4,318,735
Liabilities			
Due to Water Utility Operating Fund		13,935	—
Due to Cemetery Fund	2	41,400	49,700
Temporary financing	3	194,226	15,000
Long-term debt	4	458,000	503,000
Deferred contributions	5	2,178,196	1,770,343
Accumulated allowance for depreciation		850,821	733,040
Accumulated amortization of contributions		283,976	249,741
		4,020,554	3,320,824
Net assets			
Investment in capital assets		1,057,707	997,911
		5,078,261	4,318,735

Subsequent events

8

The accompanying notes are an integral part of this financial statement.

Approved by the Council

_____, Mayor

_____, Clerk

Town of Mahone Bay Water Utility

Statement of financial operations – operating fund

Year ended March 31, 2018

	Budget	2018	2017
	\$	\$	\$
(Unaudited)			
Operating revenue			
Metered sales	450,000	450,893	458,467
Public fire protection	111,496	111,496	111,496
Other	13,640	9,513	14,674
	575,136	571,902	584,637
Operating expenditures			
Water treatment	148,540	126,710	120,397
Administrative and general	149,903	141,935	119,564
Depreciation	100,000	117,781	106,873
Transmission and distribution	81,528	77,391	73,682
Pumping	22,496	23,860	15,480
Taxes	1,000	642	634
	503,467	488,319	436,630
Operating income	71,669	83,583	148,007
Non-operating revenue			
Transfer from depreciation funds	—	—	32,300
Appropriation from Town General	25,000	25,000	—
Other	1,300	1,524	1,230
	26,300	26,524	33,530
Non-operating expenditures			
Debt charges			
Principal	58,300	58,300	58,300
Interest	26,200	26,169	27,773
Other interest charges	1,413	1,158	2,761
Capital out of revenue	—	—	49,051
	85,913	85,627	137,885
Non-operating loss	(59,613)	(59,103)	(104,355)
Excess of revenue over expenditures	12,056	24,480	43,652
Surplus (deficit), beginning of year	43,652	43,652	(111,290)
Transferred from Town Operating surplus	—	—	111,290
Surplus, end of year	55,708	68,132	43,652

The accompanying notes are an integral part of this financial statement.

Town of Mahone Bay Water Utility

Statement of financial operations – capital fund

Year ended March 31, 2018

	Notes	Budget	2018	2017
		\$	\$	\$
		(Unaudited)		
Revenue				
Interest income		—	1,496	575
Expenditures				
Capital assets, net of funding	6	100,000	121,716	—
Excess of (expenditures over revenue) revenue over expenditures		(100,000)	(120,220)	575
Financing and transfers				
Transfer to Water Utility Operating Fund		—	—	(32,300)
Transfer from Water Utility Operating Fund		—	—	49,051
Capitalization of capital asset expenditures, net of funding	6	100,000	121,716	—
Due to Cemetery Fund retired		8,300	8,300	8,300
Temporary financing retired		5,000	5,000	5,000
Long-term debt retired		45,000	45,000	45,000
		158,300	180,016	75,051
Change in investment in capital assets		58,300	59,796	75,626
Investment in capital assets, beginning of year		997,911	997,911	922,285
Investment in capital assets, end of year		1,056,211	1,057,707	997,911

The accompanying notes are an integral part of this financial statement.

1. Accounting policies

Basis of accounting

These financial statements have been prepared to conform in all material respects to the accounting principles prescribed for Nova Scotia water utilities by the Nova Scotia Utility and Review Board (the "NSURB") and are intended for the use of Council of the Town of Mahone Bay ("Council"), Service Nova Scotia and Municipal Relations, and the NSURB.

The basis of accounting used in these financial statements differs materially from Canadian Public Sector Accounting Standards ("PSAS") as prescribed by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada ("CPA"). PSAS requires that Government Business Enterprises ("GBE") use PSAS for business set out in the CPA Handbook. The significant differences from PSAS are described below. PSAS requires that:

- Accumulated allowance for depreciation be netted against utility, plant and equipment and presented within assets, rather than as a liability;
- Depreciation funds reported as part of the capital fund should be reported as part of the reserve fund;
- Revenues and expenditures exclude inter-fund transfers;
- Expenditures on capital assets should not be reported on the Statement of Financial Activities;
- Principal payments on debt should not be reported on the Statement of Financial Operations;
- Government transfers received are deferred only to the extent that there are eligibility criteria and stipulations;
- Deferred contributions are recognized as revenue over the useful life of the related capital asset, rather than the accumulated amortization of contributions being recorded as a separate account within liabilities; and
- Financial statements are to be presented in accordance with PS 1201, "*financial statement presentation*", including a Statement of Cash Flow being presented in the financial statements.

Other significant accounting policies are as follows:

Allowance for doubtful accounts

A valuation allowance is provided for estimated losses that will be incurred in collecting outstanding receivables.

Utility, plant and equipment

The utility, plant and equipment is carried at cost and depreciation is provided on the straight-line basis at rates specified by the NSURB. Interest earned on funds in the depreciation account are taken into income of the depreciation fund. Funds equal to the amount of depreciation charged during the year are to be set aside to be used for future extensions or repairs of the utility, plant and equipment as approved by the NSURB.

Town of Mahone Bay Water Utility

Notes to the financial statements

March 31, 2018

1. Accounting policies (continued)

Utility, plant and equipment (continued)

	2018	2017
	\$	\$
Required depreciation fund cash, beginning of year	126,588	19,140
Add: interest income on depreciation fund	1,496	575
Add: depreciation expense	117,781	106,873
Less: capital expenditures from depreciation fund (Note 6)	(121,716)	-
Required depreciation fund cash, end of year	124,149	126,588
Depreciation fund cash, end of year	138,084	119,715
(Surplus due to) deficit due from Water Utility Operating Fund	(13,935)	6,873

Assistance toward the acquisition of capital assets

Federal and Provincial assistance received towards the acquisition of capital assets are recorded as deferred contributions and are amortized at the same annual rate as the related capital asset.

Prior to April 1, 2007, the NSURB required Nova Scotia water utilities to record capital assets at their net cost (gross cost less government grants and donations). As such, all federal and provincial assistance towards the acquisition of capital assets received prior to April 1, 2007 are deducted from the cost of utility, plant and equipment (see Schedule 1).

Capital fund

This fund reflects all the capital assets of the utility and their related financing. All debt charges with respect to the loans are reflected in the operating fund.

Allocation of Town costs to water utility funds

Where identifiable, costs incurred by the Town of Mahone Bay on behalf of the water utility are charged to the water utility funds. The salaries of Public Works staff is allocated in proportion to time spent working for the water utility. A portion of administrative salaries and other expense of the Town of Mahone Bay are allocated to water operations.

Revenue and expenditures

Revenue and expenditure items are recorded on an accrual basis. Certain sources of revenue, including forfeited discounts, are recorded on a cash basis. Interest earned on depreciation funds is recorded as an addition to the depreciation reserve fund.

Principal and interest payments relating to temporary financing and long-term debt are recorded as an expense of the operating fund when paid.

Use of estimates

The preparation of financial statements in conformity with accounting principles prescribed for Nova Scotia water utilities by the NSURB requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Significant estimates included in these financial statements include the allowance for doubtful accounts and certain accruals. Actual results could differ materially from these estimates.

Town of Mahone Bay Water Utility

Notes to the financial statements

March 31, 2018

2. Inter-fund balances

Operating fund

The inter-fund balances due from Electric Utility Operating Fund and due to the General Operating Fund are non-interest bearing.

Capital fund

The inter-fund balance due to Cemetery Fund bears inter-fund interest of prime plus 0.75% and is repayable in annual instalments of \$8,300.

3. Temporary financing

	2018	2017
	\$	\$
Pleasant & Clairmont St loan Bank of Montreal ("BMO") demand loan, bearing interest at prime less 0.75%	184,226	-
Longhill Rd loan BMO demand loan, bearing interest at prime less 0.75%	10,000	15,000
	194,226	15,000

The Pleasant & Clairmont St loan was advanced to the Town of Mahone Bay from BMO in three separate demand loans of \$350,000, \$200,000 and \$250,000. Only \$184,226 of the \$800,000 was used to fund utility, plant and equipment additions in the Water Utility Capital Fund; therefore, the remaining \$615,774 is included on the statement of financial position of the General Capital Fund and is excluded from these financial statements.

4. Long-term debt

Nova Scotia Municipal Finance Corporation ("NSMFC") debentures, principal repaid annually, at the following terms:

	Balance March 31, 2017	Principal repaid	Balance March 31, 2018	Applicable interest rates	Maturity date
	\$	\$	\$		
Debenture A	185,000	18,500	166,500	4.92% - 5.08%	June 1, 2021
Debenture B	318,000	26,500	291,500	5.01% - 5.48%	October 24, 2023
Total	503,000	45,000	458,000		

Town of Mahone Bay Water Utility**Notes to the financial statements**

March 31, 2018

4. Long-term debt (continued)

Principal repayments required on long-term debt over the next five years and thereafter are as follows:

	\$
2019	45,000
2020	45,000
2021	45,000
2022	137,500
2023	26,500
Thereafter	159,000
	<u>458,000</u>

All long-term debt outstanding at March 31, 2018 has been properly authorized by Service Nova Scotia and Municipal Relations.

5. Deferred contributions

	2018	2017
	\$	\$
Deferred contributions, beginning of year	1,770,343	1,797,342
Add: capital grants received	442,088	-
Less: amortization of contributions	(34,235)	(26,999)
Deferred contributions, end of year	<u>2,178,196</u>	<u>1,770,343</u>

6. Capital asset expenditures

	2018	2017
	\$	\$
Total capital asset expenditures	748,030	49,051
Less: funded capital additions		
Capital grants received	(442,088)	-
Temporary financing drawn	(184,226)	-
Capital out of revenue (from operating fund)	-	(49,051)
Capital asset expenditures, net of funding	<u>121,716</u>	<u>-</u>

7. Comparative figures

Certain comparative figures have been reclassified to conform to the current year's presentation.

8. Subsequent events

On May 30, 2018, the Pleasant & Clairmont St loan (see Note 3) was fully repaid and replaced with a NSMFC debenture of equal value. The NSMFC debenture is repayable in annual principal payments of \$40,000 (\$9,211 share to be paid by Town of Mahone Bay Water Utility), bears interest at rates between 2.06% - 3.50% and matures on May 30, 2033.

Town of Mahone Bay Water Utility**Schedule 1 - Schedule of utility, plant and equipment**

Year ended March 31, 2018

	2018	2017
	\$	\$
Organization costs	9,651	9,651
Land and land rights		
Source of supply	165,514	165,514
Reservoir	725	725
Pumping	208	208
Structures and improvements		
Pumping	99,812	99,812
Water treatment structures	1,882,898	1,882,898
Distribution reservoirs and standpipes	746,781	746,781
Other	9,981	9,981
Equipment		
Pumping	32,764	24,047
Water treatment	794,277	790,807
Transportation equipment	25,692	25,692
Tools and work equipment	33,573	27,836
Mains		
Transmission	122,150	122,150
Distribution	1,391,759	665,386
Services	93,058	93,059
Meters	87,604	83,870
Hydrants	56,743	56,743
Work in progress	16,992	16,992
Other Assets	9,281	9,281
Capital grants prior to April 1, 2007	(639,286)	(639,286)
Total utility, plant and equipment	4,940,177	4,192,147

The accompanying notes are an integral part of this financial statement.

Maureen Hughes

From: McLarty, Krista <Krista.McLarty@novascotia.ca>
Sent: Tuesday, August 23, 2016 3:11 PM
To: 'clerk@townofmahonebay.ca'
Subject: request to lease submerged Crown lands
Attachments: CLO showing approx area.JPG

Hello Mr. Wentzell,

I am acknowledging receipt of your request on behalf of the Town of Mahone Bay to lease submerged Crown lands at Mahone Bay, Lunenburg County. I understand that you wish to lease approximately 105 acres of submerged Crown lands – beginning at Inscape Shoal and following along the Ordinary High Water Mark (OHWM) on both the eastern and western shores (except where there are existing water lots). I have attached a sketch which outlines my understanding of the area you wish to lease, please confirm if this is correct.

A report will be requested from the Crown Land Information Management Centre (CLIMC) and from the departmental Integrated Resource Management (IRM) team. A CLIMC report will determine if there are any encumbrances or title issues related to the Crown lands. The IRM review identifies special land features, uses and resource values and incorporates these to assist the planning and decision making process.

Letters of consent should be obtained from the current adjoining upland property owners, and the Town of Mahone Bay should provide the department with a copy of its proposed public consultation plan, dispute resolution process and a proposed operating plan (this was attached with your application form). The location, layout and proposed use of the moorings must be considered for possible conflicts with upland owners, boaters and other users of the body of water.

Terms and conditions will be outlined in a Letter of Offer. If the lease is recommended by staff, meets all policy requirements, and is approved by the Minister or Cabinet, the cost of the lease will be the greater of a) annual rental of 10% of the appraised market value of the lands or b) \$373.78 (plus HST). In addition to the cost of the lease, the applicant is required to pay the any legal costs associated with the transaction, to pay for the cost of hiring a Nova Scotia land surveyor to survey the mooring grid and the cost of obtaining an AACI qualified appraiser.

If necessary, the applicant may be asked to conduct an acceptable public consultation process by an unbiased mediator (at the expense of the applicant). The applicant must obtain all other required permits, approvals and submit them to the department before the lease will be issued.

You may find further information about leasing Crown lands at the following link:

<http://novascotia.ca/natr/land/clo/leasing.asp>

Please let me know if you have any further questions.

Krista McLarty

Land Administration Officer

(902) 424-8614

Krista.McLarty@novascotia.ca

*Rethinking Single-Use Plastics COMMUNITY CONSULTATION

**Thurs January 24, 6 - 9 pm
Lunenburg Fire Hall**



Presented by
Plastic Free Lunenburg
& Coastal Action



**Are you concerned about plastic pollution?
Do you envision a future with less plastic?**

Don't miss this free presentation and chance to help shape Lunenburg's goals to reduce and regulate single-use plastics (SUPs).

EVERYONE is WELCOME!

Presentation & community consultation meeting	Lunenburg Fire Hall	Thurs Jan 24, 6 - 9 pm
Static display & community consultation open house	Lunenburg School of the Arts	Open house times: Fri Jan 25, 1 - 4 pm Sat Jan 26, 1 - 4 pm Sun Jan 27, 1 - 4 pm Mon Jan 28, 5 - 8 pm Tue Jan 29, 5 - 8 pm

Find out more: Join the PFL contact list through our Facebook page, or email PlasticFreeLunenburg@gmail.com



Quarterly Police Report
Town of Mahone Bay
January 2019

1. LUNENBURG DISTRICT STAFF

- 1 Staff Sergeant
- 2 Sergeants
- 7 Corporals
- 33 Constables
- 1 Reserve Constable
- 7 Administrative Staff
- 1 Police Dog Service (Chester Office)
- Crime Analyst (Covers numerous areas including Lunenburg District)
- Senior Safety Coordinator (Jointly Managed with BPS)

2. LUNENBURG & QUEENS TRAFFIC SERVICES

- Six member Provincial Unit working out of Lunenburg District (Chester Office)
- Dedicated Traffic Enforcement throughout Lunenburg and Queens Counties.

3. LUNENBURG DISTRICT FLEET

- (15) Patrol Cars
- (3) Patrol SUVs
- (5) Unmarked Police Vehicles
- (1) Police Boat
- (1) New 4 Seat UTV (Side x Side)
- (4) Patrol Bicycles

4. DISTRICT FACILITIES

- Chester Detachment
- Lilydale Detachment
- Cookville Detachment
- New Germany Community Office
- Mahone Bay Community Office

5. GENERAL INVESTIGATION SECTION (Lunenburg County)

During the last quarter, the GIS position was engaged in a number of complex investigations which included:

- An infant was airlifted to hospital suffering significant life threatening injuries. Our GIS member worked with a significant number of specialists (doctors, family child services) to complete the investigation which was ultimately ruled accidental and non-criminal in nature.
- GIS and Southwest Nova Major Crime Unit investigated the death of a three week old infant. Through an intensive investigation it was determined that the death was non-criminal in nature.
- GIS and SCEU worked on an individual who is believed to have committed over 100 break and enters and thefts during 2018. The individual is believed to have stolen over half a million dollars in property during that timeframe. A joint task force lead by Lunenburg County RCMP was put together including RCMP officers from Halifax County, Kings County, Windsor, and East Hants. The investigation resulted in the arrest of three individuals, one of which was charged with over 50 offences. Police recovered a large amount of stolen property which has been returned to it's rightful owners. This investigation consumed the majority of both the GIS and SCEU member's time during the past quarter.

6. SCHOOL SAFETY RESOURCE OFFICERS (Lunenburg County)

Cst Tim Lynch is working in one of the two SSRO positions with a focus on youth at risk and clients suffering from mental illness. The objective will be to have this position work with identified individuals in a proactive manner in an effort to minimize their involvement with police. Cst Lynch is working with the School Board, Mental Health and Addictions, Family Child Services, in addition to sitting on the Community Hub Committee which focuses on "at risk individuals."

Cst Ted Bailey recently sold his residence in Cape Breton and will be joining our District in February. Cst Bailey is replacing Cst Rod Francis who resigned from the RCMP in August 2018. Cst Bailey's focus will be providing service to the 19 schools throughout Lunenburg County.

7. COMMUNITY POLICING OFFICER (Lunenburg County)

Cst Angela MacEachern will be retiring from the RCMP in January 2019. The District Commander is actively looking for a replacement for this position. During what has been an extended absence for Cst MacEachern, Cpl Darren Slaunwhite who oversees the CPO position, has been responsible to ensure the following CPO activities are being actioned:

- Crime Stoppers
- Lunenburg Victim Services Coordinator

- Lunenburg County Community Alcohol Partnership
- Evaluate and action various community requests on demand when applicable

8. CALLS FOR SERVICE

Between October 1st 2018 and December 31st 2018, Lunenburg District had a total of 3,120 occurrences which included Criminal Code, Controlled Drugs and Substance Act, and Provincial Act Investigations.

During 2018, Lunenburg County District responded to 11,095 occurrences of service. This is a significant increase when compared to the years of 2014 and 2015 which had totals of 9,062 and 9,260 respectively.

9. SIGNIFICANT / NOTEWORTHY

Some significant and noteworthy items this past quarter include the following:

- I am pleased to report that the District resource situation has improved significantly since the summer months. Currently, the District is short four positions. Three of those positions have individuals identified who are attempting to sell their houses in their current posts to relocate to this area.
- Senior Safety Coordinator role is having a very good impact on lowering calls to police related to Seniors due to pro-active work.
- Members participated in various community events this quarter including Legion Breakfasts, Fire Hall dinners, Remembrance Day Ceremonies, and Christmas Parades.
- There have been 51 thefts from motor vehicle in various locations throughout the county.
- 9 sexual assaults were reported this quarter including 2 that have resulted in charges, 4 that are still under investigation, 2 where the investigation revealed that no offence was committed, and one where an offence could not be substantiated.
- Members investigated 1 incident of an individual distributing intimate photographs without consent.
- Members responded to 66 calls of assaults this quarter including 7 calls of assault with a weapon. Charges have been laid in 24 of these matters and 3 are still under investigation.
- Members responded to 177 traffic related collisions this quarter. There were no collision related fatalities this quarter.
- Members investigated 11 sudden deaths. There were no suicides this quarter.
- Members responded to 55 calls regarding individuals in crisis due to mental health

issues.

- Police responded to 99 incidents of possible impaired driving during the quarter. Of the calls, 11 individuals were charged with impaired driving and 7 were given 7 day suspensions.
- In addition to the work of the South Shore Traffic Services Unit (noted in a separate section below) Lunenburg District members issued either a ticket or a written warning in 550 vehicle stops this quarter.
- Officers charged 16 individuals with driving while prohibited/suspended.
- RCMP members conducted 153 check points throughout the quarter in various locations throughout the county.

10. TOWN OF MAHONE BAY

- Complaint of an unruly outh assaulting staff member at Bayview School. Members attended. Matter investigated. Restorative Justice Referral completed.
- A male driver known to police apprehended for driving while disqualified.
- Two calls for service regarding a resident burning wood in a closed fire pit on private property. Fire Dept. also contacted by the complainant. No contraventions of any regulations noted.
- 30 year old male arrested and charged with Impaired Operation by alcohol after vehicle driven into river.
- 54 year old female charged under the Liquor Control Act after being apprehended at a checkpoint with open liquor in the vehicle.
- 2 Complaints of suspicious persons were investigated and determined to be non criminal.
- Charges laid against a male for Uttering Threats toward ex partner. The accused was placed on no contact conditions with the victim.
- Report of a stolen vehicle. Investigation revealed the vehicle was taken by a family member and hidden. Family member responsible was uncooperative with police however the vehicle was recovered and returned. Complainant declined charges.
- Scarecrow Festival – Additional Resources were allocated to Mahone Bay during this years festival weekends. Large crowd resulted in some parking/congestion issues that were managed by members in town. Additional pre-planning to occur next year with REMO being consulted.
- Ride for the Cure & Rum Runners Relay – Additional Resources were allocated to Mahone Bay during these events which ran simultaneous to Scarecrow Festival.
- Father Christmas Festival – Additional resources were allocated to Mahone Bay during the Tree Lighting ceremony and the Reindeer Run. Cpl. SLAUNWHITE and Sgt. FERGUSON assisted with the safety planning for these events.

11. STREET CRIME ENFORCEMENT UNIT & OTHER DRUG ACTIVITIES

Throughout the quarter,

SCEU assisted GIS on numerous investigations throughout the county.

SCEU's stats for the quarter are:

- **5** Criminal Code Warrantst Executed
- **0** Drug Warrants Executed
- **3** Individuals Charged
- **48** Criminal Code charges Laid
- **0** Drug charges Laid
- **\$15,000.00** Value Of Property Seized

12. DEDICATED TRAFFIC SERVICES STATS

These below statistics are in addition to the “Road Safety” work conducted by Lunenburg County District members.

- **802 SOTS**
- **109 Warnings**
- **137 Checkpoints**
- **4 Roadside Suspensions**

Respectfully submitted,

David Ferguson, Sgt
Operations NCO
RCMP Lunenburg County District

Approved by,

Stephen MacQueen, S/Sgt.
District Commander
RCMP Lunenburg County District



Mahone Bay
Statistics and Crime Rates
October 1 to December 31
(Includes Occurrences taken by Call Back Unit)

Protected "A"

Type of Crime & Occurrence Type	2018	2017	Change Between Latest & Previous Year	% Change*	2018 Mahone Bay Rate per 1000 population	2018 Lunenburg District Rate per 1000 population
Crimes Against Persons						
Offences Related to Death	0	0	0	#DIV/0!	0.0	0.0
Sexual Offences	0	1	-1	-100%	0.0	0.9
Assault	1	1	0	0%	1.0	3.8
Kidnapping/Hostage/Abduction	0	0	0	#DIV/0!	0.0	0.1
Robbery	0	0	0	#DIV/0!	0.0	0.0
Extortion / Intimidation	0	0	0	#DIV/0!	0.0	0.1
Criminal Harassment	1	0	1	#DIV/0!	1.0	0.4
Indecent Harassing Comm.	0	0	0	#DIV/0!	0.0	1.1
Uttering Threats	1	0	1	#DIV/0!	1.0	1.5
Property Crime						
Arson	0	0	0	#DIV/0!	0.0	0.1
Break and Enter	0	2	-2	-100%	0.0	3.7
Unlawfully in a Dwelling House	0	0	0	#DIV/0!	0.0	0.0
Theft Over	0	0	0	#DIV/0!	0.0	0.3
Theft of Motor Vehicle	0	0	0	#DIV/0!	0.0	0.1
Theft of Other MV / Motorcycle	0	0	0	#DIV/0!	0.0	0.2
Take MV w/o Consent	1	0	1	#DIV/0!	1.0	0.1
Theft Under	3	3	0	0%	2.9	4.0
Shoplifting	1	0	1	#DIV/0!	1.0	0.8
Theft (mail, bicycle, et al)	0	0	0	#DIV/0!	0.0	0.2
Theft from Motor Vehicle	2	2	0	0%	1.9	3.4
Possession of Stolen Goods	0	0	0	#DIV/0!	0.0	0.1
Fraud	1	1	0	0%	1.0	6.3
Identity Theft	0	0	0	#DIV/0!	0.0	0.1
Mischief	1	2	-1	-50%	1.0	6.9
Drug Enforcement						
Possession	1	0	1	#DIV/0!	1.0	0.5
Trafficking	0	1	-1	-100%	0.0	0.3
Import/Export	0	0	0	#DIV/0!	0.0	0.0
Production	0	0	0	#DIV/0!	0.0	0.2
Other	0	0	0	#DIV/0!	0.0	0.1

Statistics represent 1st line of UCR Scoring

Does not include Unfounded/Unsubstantiated Occs unless otherwise stated

Crimes Rates based on population of PROS RCMP Enforcement Zones

#DIV/0! means not calculable

Current as of: 2019-01-11

Page 1 of 2



Mahone Bay
Statistics and Crime Rates
October 1 to December 31
(Includes Occurrences taken by Call Back Unit)

Protected "A"

Type of Crime & Occurrence Type	2018	2017	Change Between Latest & Previous Year	% Change*	2018 Mahone Bay Rate per 1000 population	2018 Lunenburg District Rate per 1000 population
Traffic						
Dangerous Op of MV	0	0	0	#DIV/0!	0.0	0.4
Impaired by Alcohol	1	0	1	#DIV/0!	1.0	2.5
Impaired by Drug	0	1	-1	-100%	0.0	0.2
Failure/Refusal	0	0	0	#DIV/0!	0.0	0.2
Driving while Disqualified	1	0	1	#DIV/0!	1.0	1.9
Fail to Stop or Remain	1	3	-2	-67%	1.0	1.3
Seatbelt Violation	2	3	-1	-33%	1.9	1.3
Intersection Violation	0	3	-3	-100%	0.0	4.2
Speeding Violation	4	6	-2	-33%	3.9	47.0
Insurance Violation	0	1	-1	-100%	0.0	2.3
Road Side Suspension (Alcohol)	0	1	-1	-100%	0.0	0.8
Road Side Suspension (Drug)	0	0	0	#DIV/0!	0.0	0.0
Collision - Fatal	0	0	0	#DIV/0!	0.0	0.1
Collision - Non - Fatal Injury	0	0	0	#DIV/0!	0.0	2.0
Collision - Reportable	4	2	2	100%	3.9	10.1
Collision - Non Reportable	0	4	-4	-100%	0.0	4.2
Off-Road Vehicle Collision	0	0	0	#DIV/0!	0.0	0.3
Municipal By-laws	0	1	-1	-100%	0.0	0.2
Other Traffic Offence/Violation	14	8	6	75%	13.5	42.1
Other Traffic Related Duties	0	0	0	#DIV/0!	0.0	0.3
Checkstop	4	4	0	0%	3.9	12.4
Other						
911 Call	0	3	-3	-100%	0.0	6.3
Breach of Court Order	0	0	0	#DIV/0!	0.0	3.1
Liquor Act	1	1	0	0%	1.0	1.6
Mental Health Act	3	2	1	50%	2.9	6.6
Missing Person	0	0	0	#DIV/0!	0.0	1.1
Municipal Bylaw - Other	0	0	0	#DIV/0!	0.0	1.6
Other	10	11	-1	-9%	9.7	57.4
Suspicious P V P	2	2	0	0%	1.9	6.1
Trespass At Night	0	0	0	#DIV/0!	0.0	0.3
Total Founded & SUI Occurrences	60	69	-9	-13%	57.9	252.7
Total Occurrences*	68	82	-14	-17%	65.6	287.5

*Includes Unfounded and Unsubstantiated Occurrences



Lunenburg District
Monthly Statistics and Crime Rates
(Includes Occurrences taken by Call Back Unit)

Protected "A"

Type of Crime & Occurrence Type	Previous 12 Months	Oct	Oct	Amount of Change	Previous 3 Month Trend	Lunenburg Monthly Rate per 1000 population	SWN Monthly Rate per 1000 population	HDIV Monthly Rate per 1000 population
		2018	2017					
Crimes Against Persons								
Offences Related to Death		0	0	0		0.00	0.01	0.01
Sexual Offences		3	0	3		0.08	0.14	0.13
Assault		15	15	0	↓	0.39	0.60	0.56
Kidnapping/Hostage/Abduction		0	0	0		0.00	0.00	0.01
Robbery		0	0	0		0.00	0.01	0.01
Extortion / Intimidation		2	0	2		0.05	0.03	0.02
Criminal Harassment		1	0	1		0.03	0.06	0.07
Indecent Harassing Comm.		2	3	-1		0.05	0.10	0.09
Uttering Threats		4	4	0		0.10	0.20	0.22
Property Crime								
Arson		0	2	-2		0.00	0.03	0.04
Break and Enter		10	3	7		0.26	0.40	0.36
Unlawfully in a Dwelling House		0	0	0		0.00	0.02	0.01
Theft Over		2	0	2		0.05	0.03	0.04
Theft of Motor Vehicle		0	0	0	↑	0.00	0.04	0.06
Theft of Other MV / Motorcycle		1	0	1	↑	0.03	0.03	0.04
Take MV w/o Consent		1	0	1		0.03	0.01	0.01
Theft Under		17	8	9	↓	0.44	0.42	0.37
Shoplifting		5	3	2		0.13	0.16	0.11
Theft (mail, bicycle, et al)		1	3	-2		0.03	0.05	0.06
Theft from Motor Vehicle		29	4	25	↑	0.75	0.24	0.19
Possession of Stolen Goods		3	0	3		0.08	0.03	0.02
Fraud		17	9	8		0.44	0.46	0.47
Identity Theft		1	0	1	↑	0.03	0.01	0.00
Mischief		21	19	2		0.54	0.64	0.66
Drug Enforcement								
Possession		2	2	0		0.05	0.05	0.06
Trafficking		0	1	-1		0.00	0.10	0.09
Import/Export		0	0	0		0.00	0.00	0.00
Production		0	0	0		0.00	0.02	0.02
Other		0	0	0		0.00	0.06	0.04
Traffic								
Dangerous Op of MV		1	2	-1		0.03	0.02	0.02
Impaired by Alcohol		6	6	0	↓	0.16	0.27	0.30
Impaired by Drug		1	1	0		0.03	0.03	0.05
Failure/Refusal		1	0	1	↓	0.03	0.02	0.02
Driving while Disqualified		9	6	3		0.23	0.16	0.22
Fail to Stop or Remain		0	1	-1		0.00	0.01	0.01
Seatbelt Violation		10	2	8	↓	0.26	0.32	0.38
Intersection Violation		17	12	5		0.44	0.52	0.41
Speeding Violation		281	191	90	↑	7.28	3.73	5.13
Insurance Violation		6	7	-1		0.16	0.21	0.23

Statistics represent 1st line of UCR Scoring

Statistics do not include Unfounded or Unsubstantiated occurrences unless indicated

Crimes rates based on population of PROS RCMP enforcement zone areas

Data current as of: 2018-11-01 @ 1:19 PM



Lunenburg District
Monthly Statistics and Crime Rates
(Includes Occurrences taken by Call Back Unit)

Protected "A"

Type of Crime & Occurrence Type	Previous 12 Months	Oct	Oct	Amount of Change	Previous 3 Month Trend	Lunenburg Monthly Rate per 1000 population	SWN Monthly Rate per 1000 population	HDIV Monthly Rate per 1000 population
Road Side Suspension (Alcohol)		3	3	0		0.08	0.06	0.06
Road Side Suspension (Drug)		0	0	0		0.00	0.00	0.00
Collision - Fatal		0	1	-1		0.00	0.01	0.01
Collision - Non - Fatal Injury		5	8	-3	↓	0.13	0.19	0.17
Collision - Reportable		30	35	-5	↓	0.78	0.73	0.87
Collision - Non Reportable		10	11	-1	↓	0.26	0.27	0.37
Off-Road Vehicle Collision		0	1	-1	↓	0.00	0.02	0.02
Municipal By-laws		0	1	-1		0.00	0.02	0.01
Other Traffic Offence/Violation		202	146	56		5.23	4.02	4.50
Other Traffic Related Duties		4	1	3	↓	0.10	0.14	0.25
Checkstop		55	20	35		1.43	0.95	1.24
Other								
911 Call		23	25	-2	↓	0.60	0.65	0.69
Breach of Court Order		14	3	11	↓	0.36	0.32	0.29
Liquor Act		8	6	2		0.21	0.33	0.31
Mental Health Act		13	20	-7	↑	0.34	0.99	0.93
Missing Person		0	4	-4		0.00	0.00	0.00
Municipal Bylaw - Other		2	3	-1	↑	0.05	0.12	0.11
Other		173	166	7		4.48	5.45	5.99
Suspicious P V P		29	13	16		0.75	0.62	0.61
Trespass At Night		0	0	0		0.00	0.03	0.03
Total Founded & SUI Occurrences		1,040	771	269		26.95	24.09	26.96
Total Occurrences*		1,156	924	232		29.95	26.90	29.70

**Includes Unfounded and Unsubstantiated*



Lunenburg District
Monthly Statistics and Crime Rates
(Includes Occurrences taken by Call Back Unit)

Protected "A"

Type of Crime & Occurrence Type	Previous 12 Months	Nov 2018	Nov 2017	Amount of Change	Previous 3 Month Trend	Lunenburg Monthly Rate per 1000 population	SWN Monthly Rate per 1000 population	HDIV Monthly Rate per 1000 population
Crimes Against Persons								
Offences Related to Death		0	0	0		0.00	0.01	0.01
Sexual Offences		1	5	-4		0.03	0.08	0.09
Assault		8	14	-6		0.21	0.39	0.41
Kidnapping/Hostage/Abduction		0	1	-1		0.00	0.00	0.00
Robbery		0	1	-1		0.00	0.02	0.01
Extortion / Intimidation		0	1	-1	↑	0.00	0.03	0.02
Criminal Harassment		2	1	1		0.05	0.06	0.05
Indecent Harassing Comm.		4	5	-1	↓	0.10	0.08	0.08
Uttering Threats		7	8	-1		0.18	0.17	0.21
Property Crime								
Arson		0	0	0		0.00	0.02	0.02
Break and Enter		8	6	2	↑	0.21	0.36	0.33
Unlawfully in a Dwelling House		0	1	-1		0.00	0.03	0.02
Theft Over		2	2	0	↑	0.05	0.03	0.03
Theft of Motor Vehicle		0	0	0		0.00	0.02	0.05
Theft of Other MV / Motorcycle		2	0	2		0.05	0.02	0.02
Take MV w/o Consent		1	0	1		0.03	0.01	0.01
Theft Under		14	7	7		0.36	0.40	0.30
Shoplifting		3	1	2	↑	0.08	0.11	0.08
Theft (mail, bicycle, et al)		1	0	1	↑	0.03	0.05	0.03
Theft from Motor Vehicle		12	1	11		0.31	0.20	0.17
Possession of Stolen Goods		2	0	2	↑	0.05	0.04	0.04
Fraud		20	16	4	↑	0.52	0.86	0.56
Identity Theft		0	0	0		0.00	0.01	0.01
Mischief		24	23	1		0.62	0.67	0.65
Drug Enforcement								
Possession		0	0	0		0.00	0.02	0.02
Trafficking		0	3	-3	↑	0.00	0.04	0.04
Import/Export		0	0	0		0.00	0.00	0.00
Production		0	0	0	↓	0.00	0.01	0.00
Other		1	0	1		0.03	0.01	0.00
Traffic								
Dangerous Op of MV		0	1	-1	↓	0.00	0.03	0.03
Impaired by Alcohol		4	2	2	↓	0.10	0.23	0.24
Impaired by Drug		2	1	1		0.05	0.04	0.04
Failure/Refusal		0	1	-1		0.00	0.01	0.01
Driving while Disqualified		2	6	-4		0.05	0.10	0.16
Fail to Stop or Remain		0	1	-1		0.00	0.02	0.01
Seatbelt Violation		1	3	-2		0.03	0.39	0.30
Intersection Violation		22	15	7	↓	0.57	0.35	0.34
Speeding Violation		118	159	-41		3.06	2.95	3.75
Insurance Violation		8	8	0		0.21	0.22	0.17

Statistics represent 1st line of UCR Scoring

Statistics do not include Unfounded or Unsubstantiated occurrences unless indicated

Crimes rates based on population of PROS RCMP enforcement zone areas

Data current as of: 2018-12-02 @ 1:37 PM



Lunenburg District
Monthly Statistics and Crime Rates
(Includes Occurrences taken by Call Back Unit)

Protected "A"

Type of Crime & Occurrence Type	Previous 12 Months	Nov	Nov	Amount of Change	Previous 3 Month Trend	Lunenburg Monthly Rate per 1000 population	SWN Monthly Rate per 1000 population	HDIV Monthly Rate per 1000 population
Road Side Suspension (Alcohol)		0	0	0		0.00	0.04	0.04
Road Side Suspension (Drug)		0	0	0		0.00	0.00	0.00
Collision - Fatal		0	0	0		0.00	0.00	0.01
Collision - Non - Fatal Injury		9	9	0	↓	0.23	0.18	0.21
Collision - Reportable		44	32	12		1.14	1.34	1.43
Collision - Non Reportable		18	7	11	↓	0.47	0.45	0.68
Off-Road Vehicle Collision		1	0	1		0.03	0.02	0.01
Municipal By-laws		0	0	0		0.00	0.03	0.02
Other Traffic Offence/Violation		133	112	21		3.45	3.74	3.45
Other Traffic Related Duties		0	0	0		0.00	0.10	0.12
Checkstop		37	42	-5		0.96	0.82	0.71
Other								
911 Call		17	20	-3		0.44	0.60	0.62
Breach of Court Order		9	5	4		0.23	0.24	0.32
Liquor Act		9	5	4		0.23	0.21	0.21
Mental Health Act		26	23	3	↑	0.67	0.99	0.85
Missing Person		0	5	-5		0.00	0.00	0.00
Municipal Bylaw - Other		1	5	-4	↑	0.03	0.11	0.08
Other		160	163	-3	↑	4.15	5.28	5.67
Suspicious P V P		13	17	-4	↑	0.34	0.38	0.43
Trespass At Night		0	1	-1	↑	0.00	0.03	0.02
Total Founded & SUI Occurrences		746	739	7		19.33	22.54	23.14
Total Occurrences*		839	836	3		21.74	25.28	25.64

*Includes Unfounded and Unsubstantiated



Lunenburg District
Monthly Statistics and Crime Rates
(Includes Occurrences taken by Call Back Unit)

Protected "A"

Type of Crime & Occurrence Type	Previous 12 Months	Dec	Dec	Amount of Change	Previous 3 Month Trend	Lunenburg Monthly Rate per 1000 population	SWN Monthly Rate per 1000 population	HDIV Monthly Rate per 1000 population
		2018	2017					
Crimes Against Persons								
Offences Related to Death		0	0	0		0.00	0.02	0.01
Sexual Offences		1	6	-5	↓	0.03	0.07	0.09
Assault		13	18	-5		0.34	0.52	0.49
Kidnapping/Hostage/Abduction		0	0	0		0.00	0.01	0.01
Robbery		0	0	0		0.00	0.03	0.02
Extortion / Intimidation		0	1	-1		0.00	0.01	0.01
Criminal Harassment		4	1	3		0.10	0.11	0.10
Indecent Harassing Comm.		2	1	1		0.05	0.09	0.09
Uttering Threats		3	2	1	↑	0.08	0.19	0.21
Property Crime								
Arson		0	0	0		0.00	0.01	0.01
Break and Enter		7	6	1	↑	0.18	0.24	0.21
Unlawfully in a Dwelling House		0	0	0		0.00	0.01	0.01
Theft Over		1	1	0		0.03	0.02	0.02
Theft of Motor Vehicle		0	1	-1		0.00	0.02	0.01
Theft of Other MV / Motorcycle		1	2	-1		0.03	0.04	0.04
Take MV w/o Consent		0	0	0		0.00	0.00	0.01
Theft Under		9	8	1		0.23	0.30	0.30
Shoplifting		4	0	4		0.10	0.14	0.11
Theft (mail, bicycle, et al)		0	0	0		0.00	0.04	0.04
Theft from Motor Vehicle		10	7	3	↑	0.26	0.16	0.14
Possession of Stolen Goods		0	0	0	↑	0.00	0.02	0.02
Fraud		12	17	-5		0.31	0.58	0.46
Identity Theft		0	0	0		0.00	0.00	0.00
Mischief		16	10	6		0.41	0.55	0.57
Drug Enforcement								
Possession		1	1	0		0.03	0.01	0.01
Trafficking		0	0	0		0.00	0.06	0.06
Import/Export		0	0	0		0.00	0.00	0.00
Production		0	0	0		0.00	0.00	0.00
Other		0	0	0		0.00	0.01	0.01
Traffic								
Dangerous Op of MV		1	0	1		0.03	0.01	0.02
Impaired by Alcohol		15	7	8	↓	0.39	0.39	0.37
Impaired by Drug		0	1	-1		0.00	0.08	0.07
Failure/Refusal		1	1	0		0.03	0.03	0.02
Driving while Disqualified		13	12	1		0.34	0.29	0.22
Fail to Stop or Remain		0	0	0		0.00	0.02	0.01
Seatbelt Violation		17	3	14	↑	0.44	0.41	0.30
Intersection Violation		32	7	25	↑	0.83	0.68	0.50
Speeding Violation		224	113	111		5.80	2.38	3.15
Insurance Violation		13	13	0	↑	0.34	0.32	0.26

Statistics represent 1st line of UCR Scoring

Statistics do not include Unfounded or Unsubstantiated occurrences unless indicated

Crimes rates based on population of PROS RCMP enforcement zone areas

Data current as of: 2019-01-03 @ 09:40



Lunenburg District

Monthly Statistics and Crime Rates

(Includes Occurrences taken by Call Back Unit)

Protected "A"

Type of Crime & Occurrence Type	Previous 12 Months	Dec	Dec	Amount of Change	Previous 3 Month Trend	Lunenburg Monthly Rate per 1000 population	SWN Monthly Rate per 1000 population	HDIV Monthly Rate per 1000 population
Road Side Suspension (Alcohol)		7	5	2	↓	0.18	0.08	0.06
Road Side Suspension (Drug)		0	0	0		0.00	0.01	0.01
Collision - Fatal		0	1	-1		0.00	0.01	0.01
Collision - Non - Fatal Injury		3	9	-6		0.08	0.18	0.18
Collision - Reportable		46	33	13	↑	1.19	1.03	1.20
Collision - Non Reportable		17	12	5		0.44	0.37	0.69
Off-Road Vehicle Collision		1	1	0	↑	0.03	0.01	0.01
Municipal By-laws		0	2	-2		0.00	0.01	0.00
Other Traffic Offence/Violation		209	131	78		5.42	3.93	3.95
Other Traffic Related Duties		2	0	2		0.05	0.14	0.21
Checkstop		133	55	78		3.45	1.70	1.56
Other								
911 Call		12	23	-11		0.31	0.59	0.62
Breach of Court Order		17	8	9		0.44	0.41	0.37
Liquor Act		4	7	-3	↑	0.10	0.21	0.21
Mental Health Act		16	26	-10		0.41	0.78	0.74
Missing Person		0	2	-2		0.00	0.00	0.00
Municipal Bylaw - Other		2	3	-1	↑	0.05	0.10	0.07
Other		176	192	-16	↑	4.56	4.78	5.14
Suspicious P V P		24	18	6		0.62	0.40	0.43
Trespass At Night		3	0	3		0.08	0.06	0.04
Total Founded & SUI Occurrences		1,072	767	305		27.78	22.81	23.68
Total Occurrences*		1,125	877	248		29.15	24.66	25.59

*Includes Unfounded and Unsubstantiated



Mahone Bay
Statistics and Crime Rates
January 1 to December 31
(Includes Occurrences taken by Call Back Unit)

Protected "A"

Type of Crime & Occurrence Type	2018	2017	Change Between Latest & Previous Year	% Change*	2018 Mahone Bay Rate per 1000 population	2018 Lunenburg District Rate per 1000 population
Crimes Against Persons						
Offences Related to Death	0	0	0	#DIV/0!	0.0	0.0
Sexual Offences	0	1	-1	-100%	0.0	0.9
Assault	5	6	-1	-17%	4.8	3.8
Kidnapping/Hostage/Abduction	0	0	0	#DIV/0!	0.0	0.1
Robbery	0	0	0	#DIV/0!	0.0	0.0
Extortion / Intimidation	0	0	0	#DIV/0!	0.0	0.1
Criminal Harassment	1	0	1	#DIV/0!	1.0	0.4
Indecent Harassing Comm.	0	3	-3	-100%	0.0	1.1
Uttering Threats	2	0	2	#DIV/0!	1.9	1.5
Property Crime						
Arson	0	0	0	#DIV/0!	0.0	0.1
Break and Enter	4	8	-4	-50%	3.9	3.7
Unlawfully in a Dwelling House	0	0	0	#DIV/0!	0.0	0.0
Theft Over	0	1	-1	-100%	0.0	0.3
Theft of Motor Vehicle	0	0	0	#DIV/0!	0.0	0.1
Theft of Other MV / Motorcycle	0	1	-1	-100%	0.0	0.2
Take MV w/o Consent	1	0	1	#DIV/0!	1.0	0.1
Theft Under	9	8	1	13%	8.7	4.0
Shoplifting	3	4	-1	-25%	2.9	0.8
Theft (mail, bicycle, et al)	0	0	0	#DIV/0!	0.0	0.2
Theft from Motor Vehicle	12	7	5	71%	11.6	3.4
Possession of Stolen Goods	0	0	0	#DIV/0!	0.0	0.1
Fraud	11	8	3	38%	10.6	6.3
Identity Theft	0	0	0	#DIV/0!	0.0	0.1
Mischief	7	6	1	17%	6.8	6.9
Drug Enforcement						
Possession	5	1	4	400%	4.8	0.5
Trafficking	0	2	-2	-100%	0.0	0.3
Import/Export	0	0	0	#DIV/0!	0.0	0.0
Production	0	0	0	#DIV/0!	0.0	0.2
Other	0	0	0	#DIV/0!	0.0	0.1



Mahone Bay
Statistics and Crime Rates
January 1 to December 31
(Includes Occurrences taken by Call Back Unit)

Protected "A"

Type of Crime & Occurrence Type	2018	2017	Change Between Latest & Previous Year	% Change*	2018 Mahone Bay Rate per 1000 population	2018 Lunenburg District Rate per 1000 population
Traffic						
Dangerous Op of MV	1	1	0	0%	1.0	0.4
Impaired by Alcohol	2	2	0	0%	1.9	2.5
Impaired by Drug	0	2	-2	-100%	0.0	0.2
Failure/Refusal	0	0	0	#DIV/0!	0.0	0.2
Driving while Disqualified	2	2	0	0%	1.9	1.9
Fail to Stop or Remain	8	8	0	0%	7.7	1.3
Seatbelt Violation	33	8	25	313%	31.9	1.3
Intersection Violation	4	3	1	33%	3.9	4.2
Speeding Violation	28	20	8	40%	27.0	47.0
Insurance Violation	0	4	-4	-100%	0.0	2.3
Road Side Suspension (Alcohol)	1	1	0	0%	1.0	0.8
Road Side Suspension (Drug)	0	0	0	#DIV/0!	0.0	0.0
Collision - Fatal	0	0	0	#DIV/0!	0.0	0.1
Collision - Non - Fatal Injury	2	0	2	#DIV/0!	1.9	2.0
Collision - Reportable	8	7	1	14%	7.7	10.1
Collision - Non Reportable	6	7	-1	-14%	5.8	4.2
Off-Road Vehicle Collision	1	0	1	#DIV/0!	1.0	0.3
Municipal By-laws	0	2	-2	-100%	0.0	0.2
Other Traffic Offence/Violation	73	48	25	52%	70.5	42.1
Other Traffic Related Duties	0	1	-1	-100%	0.0	0.3
Checkstop	18	16	2	13%	17.4	12.4
Other						
911 Call	12	13	-1	-8%	11.6	6.3
Breach of Court Order	1	1	0	0%	1.0	3.1
Liquor Act	2	2	0	0%	1.9	1.6
Mental Health Act	9	14	-5	-36%	8.7	6.6
Missing Person	0	2	-2	-100%	0.0	1.1
Municipal Bylaw - Other	2	0	2	#DIV/0!	1.9	1.6
Other	60	76	-16	-21%	57.9	57.4
Suspicious P V P	10	10	0	0%	9.7	6.1
Trespass At Night	0	0	0	#DIV/0!	0.0	0.3
Total Founded & SUI Occurrences	343	306	37	12%	331.1	252.7
Total Occurrences*	382	347	35	10%	368.7	287.5

*Includes Unfounded and Unsubstantiated Occurrences



Lunenburg District

Statistics and Crime Rates by Calendar Year

(Includes Occurrences taken by Call Back Unit)

Protected "A"

Type of Crime & Occurrence Type	2018	2017	2016	2014	Change Between Latest & Previous Year	% Change*	Current Year VS AVG of 3 previous years	Lunenburg 2017 Rate per 1000 population	SWN 2017 Rate per 1000 population	HDIV 2017 Rate per 1000 population
Crimes Against Persons										
Offences Related to Death	1	0	1	2	1	#DIV/0!	▶	0.0	0.1	0.1
Sexual Offences	33	33	33	15	0	0%	▶	0.9	1.1	1.1
Assault	146	141	150	177	5	4%	▶	3.8	5.6	5.8
Kidnapping/Hostage/Abduction	2	5	1	3	-3	-60%	▶	0.1	0.1	0.1
Robbery	0	3	1	1	-3	-100%	▶	0.0	0.1	0.1
Extortion / Intimidation	3	5	3	2	-2	-40%	▶	0.1	0.1	0.1
Criminal Harassment	14	18	15	27	-4	-22%	▶	0.4	0.5	0.5
Indecent Harassing Comm.	43	53	57	57	-10	-19%	▶	1.1	0.9	1.0
Uttering Threats	58	60	62	72	-2	-3%	▶	1.5	2.0	2.1
Property Crime										
Arson	3	4	11	5	-1	-25%	▶	0.1	0.4	0.4
Break and Enter	143	92	174	174	51	55%	▶	3.7	3.7	3.4
Unlawfully in a Dwelling House	1	1	3	5	0	0%	▶	0.0	0.1	0.1
Theft Over	12	7	7	10	5	71%	▶	0.3	0.2	0.3
Theft of Motor Vehicle	4	9	13	10	-5	-56%	▶	0.1	0.4	0.5
Theft of Other MV / Motorcycle	9	13	11	11	-4	-31%	▶	0.2	0.4	0.4
Take MV w/o Consent	2	0	1	1	2	#DIV/0!	▶	0.1	0.1	0.1
Theft Under	153	127	142	178	26	20%	▶	4.0	4.2	4.1
Shoplifting	29	32	23	27	-3	-9%	▶	0.8	1.6	1.2
Theft (mail, bicycle, et al)	8	4	7	12	4	100%	▶	0.2	0.3	0.3
Theft from Motor Vehicle	130	70	45	81	60	86%	▶	3.4	2.0	1.8
Possession of Stolen Goods	5	10	8	13	-5	-50%	▶	0.1	0.2	0.2
Fraud	244	198	107	111	46	23%	▶	6.3	6.9	6.4
Identity Theft	2	1	2	4	1	100%	▶	0.1	0.1	0.1

Statistics represent 1st line of UCR Scoring

Does not include Unfounded/Unsubstantiated Occs unless otherwise stated

Crimes Rates based on population of PROS RCMP Enforcement Zones

#DIV/0! means not calculable

Current as of: 2019-01-03

Page 1 of 3



Lunenburg District

Statistics and Crime Rates by Calendar Year

(Includes Occurrences taken by Call Back Unit)

Protected "A"

Type of Crime & Occurrence Type	2018	2017	2016	2014	Change Between Latest & Previous Year	% Change*	Current Year VS AVG of 3 previous years	Lunenburg 2017 Rate per 1000 population	SWN 2017 Rate per 1000 population	HDIV 2017 Rate per 1000 population
Mischief	267	190	286	304	77	41%	▶	6.9	7.0	7.6
Drug Enforcement										
Possession	19	33	44	64	-14	-42%	▶	0.5	0.9	1.1
Trafficking	12	40	44	35	-28	-70%	▶	0.3	0.8	0.9
Import/Export	0	1	0	0	-1	-100%	▶	0.0	0.0	0.0
Production	7	11	21	25	-4	-36%	▶	0.2	0.3	0.2
Other	2	1	3	0	1	100%	▶	0.1	0.1	0.1
Traffic										
Dangerous Op of MV	14	14	19	9	0	0%	▶	0.4	0.3	0.4
Impaired by Alcohol	95	80	131	168	15	19%	▶	2.5	3.2	3.8
Impaired by Drug	9	10	14	12	-1	-10%	▶	0.2	0.3	0.4
Failure/Refusal	8	6	5	6	2	33%	▶	0.2	0.2	0.2
Driving while Disqualified	74	61	64	22	13	21%	▶	1.9	2.2	2.5
Fail to Stop or Remain	2	5	1	2	-3	-60%	▶	0.1	0.1	0.1
Seatbelt Violation	49	33	27	7	16	48%	▶	1.3	6.8	6.5
Intersection Violation	162	146	96	29	16	11%	▶	4.2	5.5	4.8
Speeding Violation	1,814	1,971	1,609	416	-157	-8%	▶	47.0	42.0	59.6
Insurance Violation	87	109	71	27	-22	-20%	▶	2.3	2.7	2.8
Road Side Suspension (Alcohol)	29	26	13	20	3	12%	▶	0.8	0.6	0.6
Road Side Suspension (Drug)	0	0	0	0	0	#DIV/0!	#DIV/0!	0.0	0.0	0.0
Collision - Fatal	2	4	3	3	-2	-50%	▶	0.1	0.1	0.1
Collision - Non - Fatal Injury	79	90	89	77	-11	-12%	▶	2.0	2.2	2.4
Collision - Reportable	391	303	276	113	88	29%	▶	10.1	8.5	9.5
Collision - Non Reportable	162	132	151	50	30	23%	▶	4.2	4.0	5.2
Off-Road Vehicle Collision	10	8	10	3	2	25%	▶	0.3	0.2	0.2

Statistics represent 1st line of UCR Scoring

Does not include Unfounded/Unsubstantiated Occs unless otherwise stated

Crimes Rates based on population of PROS RCMP Enforcement Zones

#DIV/0! means not calculable

Current as of: 2019-01-03

Page 2 of 3



Lunenburg District
Statistics and Crime Rates by Calendar Year
(Includes Occurrences taken by Call Back Unit)

Protected "A"

Type of Crime & Occurrence Type	2018	2017	2016	2014	Change Between Latest & Previous Year	% Change*	Current Year VS AVG of 3 previous years	Lunenburg 2017 Rate per 1000 population	SWN 2017 Rate per 1000 population	HDIV 2017 Rate per 1000 population
Municipal By-laws	6	18	24	9	-12	-67%	▶	0.2	0.2	0.1
Other Traffic Offence/Violation	1,674	1,557	1,372	514	117	8%	▶	43.4	47.4	50.7
Other Traffic Related Duties	12	10	13	5	2	20%	▶	0.3	0.4	0.6
Checkstop	479	387	226	80	92	24%	▶	12.4	12.7	13.0
Other										
911 Call	245	275	305	99	-30	-11%	▶	6.3	7.4	7.6
Breach of Court Order	119	66	68	94	53	80%	▶	3.1	3.6	3.5
Liquor Act	61	66	63	21	-5	-8%	▶	1.6	2.8	3.3
Mental Health Act	255	330	201	248	-75	-23%	▶	6.6	12.0	11.4
Missing Person	24	48	37	32	-24	-50%	▶	0.6	2.2	1.6
Municipal Bylaw - Other	60	48	73	29	12	25%	▶	1.6	2.2	2.0
Other	2,233	2,165	1,739	1,046	68	3%	▶	57.9	61.8	67.1
Suspicious P V P	235	221	215	53	14	6%	▶	6.1	5.1	5.5
Trespass At Night	11	3	7	10	8	267%	▶	0.3	0.6	0.5
Total Founded & SUI Occurrences	9,753	9,354	8,197	4,630	399	4%	▶	252.7	278.0	307.0
Total Occurrences*	11,095	10,652	9,260	9,062	443	4%	▶	287.5	314.9	342.3

*Includes Unfounded and Unsubstantiated Occurrences

Statistics represent 1st line of UCR Scoring

Does not include Unfounded/Unsubstantiated Occs unless otherwise stated

Crimes Rates based on population of PROS RCMP Enforcement Zones

#DIV/0! means not calculable

Current as of: 2019-01-03

Page 3 of 3