



A special meeting of Town Council for the Town of Mahone Bay was held on Friday, February 17, 2023 at 9:00 a.m. in Council Chambers and broadcast via YouTube live.

Present:

Mayor D. DeVenne

Deputy Mayor F. Kangata

Councillor P. Carver

Councillor J. Feeney

Councillor S. Lohnes-Croft

Councillor R. Nowe

Councillor K. Wilson

CAO D. Heide

Absent:

Land Acknowledgement

Let us begin by acknowledging that we are gathered today in Mi'kma'ki. The ancestral, present and future territory of the Mi'kmaw people. Today, we gather with the intent followed by the living Peace and Friendship Treaties - with respect, cooperation and coexistence.

1. Agenda

A motion by Councillor Carver, seconded by Councillor Nowe, "THAT the agenda be approved as presented."

Motion carried.

2. Closed Session

A motion by Councillor Wilson, at 9:02am, seconded by Councillor Carver, to go into Closed Session to discuss contract negotiations as permitted by the Municipal Government Act section 22(2)(e).

Motion carried.

Council returned to Open Session at 12:09 p.m.

Council adjourned upon motion at 12:10 p.m.

TOWN OF MAHONE BAY

TOWN OF MAHONE BAY

Mayor, David Devenne

Deputy Town Clerk, Kelly Redden





A special meeting of Town Council for the Town of Mahone Bay was held on Friday, February 23, 2023 at 8:30 a.m. in Council Chambers and broadcast via YouTube live.

Present:

Mayor D. DeVenne

Deputy Mayor F. Kangata

Councillor S. Lohnes-Croft

Councillor R. Nowe

Councillor K. Wilson

Councillor J. Feeney

Absent: Councillor Carver (regrets)

Land Acknowledgement

Let us begin by acknowledging that we are gathered today in Mi'kma'ki. The ancestral, present and future territory of the Mi'kmaw people. Today, we gather with the intent followed by the living Peace and Friendship Treaties - with respect, cooperation and coexistence.

1. Agenda

A motion by Councillor Nowe, seconded by Councillor Lohnes-Croft, "THAT the agenda be approved as presented."

Motion carried.

2. Closed Session

A motion by Councillor Wilson, at 8:40am, seconded by Councillor Feeney, to go into Closed Session to discuss contract negotiations as permitted by the Municipal Government Act section 22(2)(e).

Motion carried.

Council returned to Open Session at 10:25 a.m.

Council adjourned upon motion at 10:30 a.m.

TOWN OF MAHONE BAY

TOWN OF MAHONE BAY

Mayor, David Devenne

Acting Town Clerk, Kelly Redden



The Regular Meeting of Town Council for the Town of Mahone Bay was held on Thursday, February 23, 2023 at 7:00 p.m. in Council Chambers and broadcast via YouTube live.

Present:

Mayor D. DeVenne
Deputy Mayor F. Kangata
Councillor P. Carver
Councillor J. Feeney
Councillor R. Nowe
Councillor K. Wilson
Councillor S. Lohnes-Croft
CAO, D. Heide
Town Clerk & Deputy CAO, M. Hughes

Gallery: Online & 3 in-person gallery

Land Acknowledgement

Let us begin by acknowledging that we are gathered today in Mi'kma'ki. The ancestral, present and future territory of the Mi'kmaw people. Today, we gather with the intent followed by the living Peace and Friendship Treaties - with respect, cooperation and coexistence.

1. Agenda

A motion by Councillor Feeney, seconded by Councillor Wilson, "THAT the agenda be accepted as amended to add item 7.3 Request from MJSB to Acquire a New Piece of Equipment."
Motion carried.

2. Minutes

A motion by Councillor Wilson, seconded by Councillor Nowe, "THAT the minutes of the February 7, 2023 regular meeting of Council be approved as amended."
Motion carried.

3. Presentations

3.1 Community Sports Field

Council received a presentation from Tim Merry, of Mahone Bay United Soccer Club, and Dave Stephens, of the Mahone Bay Centre Society.

4. Correspondence – Action

No action correspondence items.

5. Correspondence – Information Items

5.1 Dave Krueger- Solar Power Array

A motion by Councillor Feeney, seconded by Councillor Nowe, “THAT item 5.1 be received and filed.”

Motion carried.

6. Staff Reports

6.1 Council Report

Council received the February 23, 2023 Staff Report to Council.

6.2 REMO 2023/24 Operating Budget

Council received the recommended Operating Budget for REMO for fiscal year 2023/24, indicating the Town of Mahone Bay’s share of \$4,326.71.

A motion by Councillor Nowe, seconded by Deputy Mayor Kangata, “THAT Council approve the REMO operating budget of \$171,800 for the 2023/24 fiscal year, with the Town of Mahone Bay’s share being \$4,326.71.”

Motion carried.

6.3 COVID-19 Vaccination Policy

Council received a staff report to accompany the COVID-19 Vaccination Policy for the scheduled review of that policy.

A motion by Councillor Wilson, seconded by Councillor Feeney, “THAT Council repeal the COVID-19 Vaccination Policy.”

Motion carried.

6.4 Noise By-law

Council received a staff report as per Council’s direction to provide information regarding the Town of Lunenburg Noise By-law and a review of best practices referencing noise by-laws.

A motion by Deputy Mayor Kangata, seconded by Councillor Nowe, “THAT Council refer the issue of noise in mixed use neighbourhoods to the Plan Mahone Bay process.”

Motion carried.

A motion by Deputy Mayor Kangata, seconded by Councillor Wilson, “THAT council direct staff to develop a noise bylaw for the Town to be presented to Council at their April 27th regular meeting.”

Motion carried.

A motion by Deputy Mayor Kangata, seconded by Councillor Feeney, "THAT enforcement costs related to this proposed bylaw be referred to the 2023-24 budget process."
Motion carried.

7. Council Items

7.1 Mayor DeVenne – Anti-Racism Task Force Request for support

Mayor Devenne updated Council on the status of the Task Force's request.

7.2 Mayor DeVenne – Committee Appointments

A motion by Councillor Feeney, seconded by Councillor Nowe, "THAT Council remove Deputy Mayor Kangata as the co-chair of the Heritage Advisory Committee and appoint Councillor Carver as co-chair."
Motion carried.

7.3 MJSB Request

Councillor Feeney updated Council on a request from MJSB for funding to replace a piece of heavy machinery.

A motion by Councillor Feeney, seconded by Councillor Wilson, "THAT Council approve MJSB's procurement of a piece of heavy machinery, price not to exceed \$300,000, and pass that information back to MJSB."
Motion carried.

8. Committee Reports

8.1 Climate and Environment Committee

Council received the draft minutes of the February 1, 2023 meeting of the Climate and Environment Committee.

8.2 Police Advisory Board

Council received the draft minutes of the February 2, 2023 meeting of the Police Advisory Board, as well as the RCMP Quarterly Report for September – December 2022.

8.3 Lunenburg County Senior Safety Program

Council received the January 2023 monthly report from the Lunenburg Country Senior Safety Program.

A motion by Councillor Nowe, seconded by Councillor Feeney, "That the committee minutes be received and filed."
Motion carried.

9. New Business

No new business.

10. Closed Session

A motion by Councillor Wilson, at 8:37pm, seconded by Deputy Mayor Kangata, to go into Closed Session to discuss legal advice eligible for solicitor client privilege, as permitted by the Municipal Government Act section 22(2),(g). Motion carried.

Council returned to Open Session at 9:03 pm.

11. Business Arising from Closed Session

There was no business arising from the closed session.

Council adjourned upon motion at 9:04 pm.

TOWN OF MAHONE BAY

TOWN OF MAHONE BAY

Mayor, David Devenne

Acting Town Clerk, Kelly Redden



Town of Mahone Bay Accessibility Implementation Plan

Ellen Johnson, Accessibility Coordinator
March 9, 2023

Town of Mahone Bay Accessibility Implementation Plan

- Background
- Implementation Plan Development
- implementation Plan Overview
- Key Types of Actions
- Evaluation
- Next Steps
- Questions?

Background

- The Nova scotia Accessibility Act (2017)
- Lunenburg County Accessibility Plan (2021)
- Accessibility Coordinator (2021)

Background-Purpose

Under the Nova Scotia Accessibility Act, we are working to **identify, remove, and prevent** barriers to accessibility with the goal of creating an accessible province by 2030.

Implementation Plan Development

- Categories based on the LC Accessibility Plan
 1. Goods and Services
 2. Information and Communications
 3. Transportation
 4. Employment
 5. Built Environment

Implementation Plan Development-continued

- Barriers related to each sub-commitment come from community consultations and research
- Individuals and groups of staff across the municipalities identified goals and actions
- Actions refined based on best practice/consultation with experts

Implementation Plan Overview

- 3 Sections

1. Implementation Plan: Actions by Fiscal Year
2. Actions with Barriers and Goals
3. Additional Documents

Implementation Plan Development-continued



Key Types of Actions

- Provide training
- Update policies, processes, procedures, bylaws
- Use guides, standards, tools
- Identify/track barriers
- Improve built environment
- Improve communication to the public

Evaluation

- Municipal Pathway to Accessibility
 - Monitoring, Evaluation, and Learning (MEL) Tool
 - To guide what and how to measure progress
- Annual Report Card for each Municipality

Next Steps

- Present to the LCAAC for feedback
- Complete all other implementation plans and combine to form the 2024 plan update
- Use MEL tool to refine evaluation framework

Questions or Comments?



Pre-read: Town of Mahone Bay Accessibility Implementation Plan

Presented by Ellen Johnson, Accessibility Coordinator

March 9, 2023

Background

The Province of Nova Scotia passed the Accessibility Act in 2017 with the goal of creating an accessible province by 2030. As a Prescribed Public Sector Body, the Town of Mahone Bay was required to create an Accessibility Advisory Committee and an Accessibility Plan. The Town partnered with the towns of Bridgewater and Lunenburg, the Municipality of the District of Chester, Municipality of the district of Lunenburg and the Village of Chester to create the Lunenburg County Accessibility Advisory Committee (LCAAC) in 2019 and the Lunenburg County Accessibility Plan in 2021.

Following the completion of the Lunenburg County Accessibility Plan, the five municipalities in Lunenburg County hired an Accessibility Coordinator to support the implementation of this regional plan. Beginning in August 2021, The Accessibility Coordinator began the process of creating implementation plans for each municipality as well as working to increase the capacity of the organizations and individual staff related to disability and accessibility awareness

To begin the process, the Accessibility Coordinator reviewed the data from community consultations used to inform the regional accessibility plan and identified specific barriers and types of barriers faced by members of the community. This information was supplemented by additional contact with persons with disabilities in Nova Scotia and research about typical barriers encountered by persons with disabilities in Canada and beyond.

The next key action in this process was to meet with individuals and small groups of municipal staff to explore current practices, identify existing accessibility barriers, and inform the creation of the implementation plans tailored to each municipal unit. Through this process, many municipal staff members engaged in meaningful discussions about how their work is supporting or creating barriers to access for people in the community with disabilities and what they and their organizations can do to improve accessibility.

At the Town of Mahone Bay, staff involved in the meetings leading to the implementation plans were:

- Dylan Heide, CAO
- Maureen Hughes, Town Clerk and Deputy CAO
- Jonathan Uhlman, Public Works and Transportation Manager

Description of Implementation Plans

The implementation plans for all five municipalities in Lunenburg County will be compiled as a continuation of the Lunenburg County Accessibility Plan (2021). The intention is that these additional documents will represent the majority of the update to this plan when it is resubmitted to the province of Nova Scotia's Accessibility Directorate in 2024 to meet the obligations of prescribed public sector bodies under the Accessibility Act.

Reading the Accessibility Implementation Plan

The Accessibility Implementation Plan uses language that may be unfamiliar or used in unfamiliar ways. To support understanding, readers are encouraged to refer to the Lunenburg County Accessibility Plan's Glossary of Terms (page 5).

The implementation plan is organized using the five categories outlined in the regional accessibility plan, which are:

1. Goods and Services
2. Information and Communications
3. Transportation
4. Employment
5. Built Environment

The plan has three sections.

1. **Implementation Plan: Actions by Fiscal Year**

These tables correspond to each sub-commitment in the Lunenburg County Accessibility Plan that summarize the actions required to meet the sub-commitment organized by the fiscal year in which they are scheduled to be implemented. This is the "snapshot" of what is to be done in each fiscal year.

2. **Appendix A: Actions with Corresponding Barriers to Access and Goals**

This section includes a second set of tables containing more detail, including the barrier to be addressed, a goal related to the barrier, and the actions to be taken for each of the sub-commitments from the Lunenburg County Accessibility Plan. This section shows why these particular actions were chosen.

3. **Appendix B: Additional Documents**

This section contains supporting documents that add detail or context to the actions identified and described in the previous sections.

Highlights

Although some actions included in the implementation plan are unique and address specific barriers, most of the actions fall into one of the following categories:

- Training staff and councils
- Reviewing and updating policies, processes, procedures, and bylaws
- Identifying or creating guides, standards and tools that incorporate accessibility

- Identifying and tracking accessibility barriers in municipal goods, services, and infrastructure
- Improving accessibility of the built environment
- Improving communication to the public about accessibility of services and infrastructure

Next Steps

The Town of Mahone Bay Accessibility Implementation Plan is the first of the five plans to be completed. After being presented to Mahone Bay's Town Council, the intention is to provide the implementation plan to the Lunenburg County Accessibility Advisory Committee (LCAAC) for additional review and feedback. This is one way to ensure that the proposed actions are responsive to the needs of the community.

Evaluation

The implementation plans were created with the consideration of the need for evaluation. As a result, many of the actions can be measured in some way. In addition, the Nova Scotia Accessibility Directorate's Measuring, Evaluating, and Learning (MEL) tool will be available in 2023 for municipalities to use to evaluate progress in increasing accessibility. This tool will be one way to evaluate the overall progress of the municipalities in Lunenburg County and indicate which areas may require additional actions to meet a set of broader objectives as identified in the tool.

A Note on Language

The language we use can be important and powerful. Language is constantly evolving and the way we talk about disability also changes over time. This document uses person-first language (e.g., persons with disabilities) as it is consistent with the language of Nova Scotia's Accessibility Act (2017). However, we recognize that many people prefer identity-first language (e.g., disabled person) and other ways of identifying themselves. The Town of Mahone Bay Accessibility Implementation Plan document is intended to be inclusive for all people who encounter barriers to participation due to lack of accessibility.

Town of Mahone Bay Accessibility Implementation Plan

March 2023

Introduction

The Province of Nova Scotia passed the Accessibility Act in 2017 with the goal of creating an accessible province by 2030. As a Prescribed Public Sector Body, the Town of Mahone Bay was required to create an Accessibility Advisory Committee and an Accessibility Plan. The Town partnered with the towns of Bridgewater and Lunenburg, the Municipality of the District of Chester, Municipality of the district of Lunenburg and the Village of Chester to create the Lunenburg County Accessibility Advisory Committee (LCAAC) in 2019 and the Lunenburg County Accessibility Plan in 2021.

This implementation plan was developed to guide the Town toward meeting the commitments made in the Lunenburg County Accessibility Plan. This plan used information about barriers experienced by persons with disabilities and the actions to identify, remove, and prevent them as identified by persons with disabilities themselves, staff of the five municipalities in Lunenburg County, and additional research about barriers and accessibility best practices in Canada and beyond.

The Accessibility Implementation Plan is organized using the five categories outlined in the regional accessibility plan:

1. Goods and Services
2. Information and Communications
3. Transportation
4. Employment
5. Built Environment

The plan has three sections.

1. **Implementation Plan: Actions by Fiscal Year** ([page 3](#))

These tables correspond to each sub-commitment in the Lunenburg County Accessibility Plan that summarize the actions required to meet the sub-commitment organized by the fiscal year in which they are scheduled to be implemented. This is the “snapshot” of what is to be done in each fiscal year.

2. **Appendix A: Actions with Corresponding Barriers to Access and Goals** ([page 28](#))

Town of Mahone Bay Accessibility Implementation Plan

This section includes a second set of tables containing more detail, including the barrier to be addressed, a goal related to the barrier, and the actions to be taken for each of the sub-commitments from the Lunenburg County Accessibility Plan. This section shows why these particular actions were chosen.

3. **Appendix B: Additional Documents** [\(page 66\)](#)

This section contains supporting documents that add detail or context to the actions identified and described in sections one and two.

Implementation Plan: Actions by Fiscal Year

The following tables show the actions the Town of Mahone Bay will take to move toward meeting the commitments in the Lunenburg County Accessibility Plan (2021). Actions are organized by sub-commitment and fiscal year. To learn more, use the number in parentheses after each action to find more details about it in Appendix A.

1. Goods and Services

The Commitment: Residents and Visitors with disabilities have equitable access to goods and services provided by our municipalities.

Sub-commitment 1.1

Services: Enhance services provided by municipal units by making municipal services and events more accessible to people with disabilities, including, but not limited to, accessible communication, accessible digital content and technologies, and welcoming service animals and support persons.

1.1 Summary of Actions by Fiscal Year			
2022-2023	2023-2024	2024-2025	2025-2026 and Beyond
	2023-2024 -Provide training for staff who interact with the public about the rights of people and their service animals. (1.1.1)		
	2023-2024 -Create and implement public education about service animal rights. (1.1.1)		
	2023-2025 -Collaborate regionally to explore a contract with ASL interpreters (or other comparable solution) to provide consistent and reliable ASL interpretation services. (1.1.2)		
	2023-2025 - Develop a process to record, manage and track complaints, inquiries, and instances of barriers related to		

Town of Mahone Bay Accessibility Implementation Plan

	accessibility of municipal spaces, programs, goods and services. (1.1.2)	
	2023-2025 -Assess and update payment technology to improve accessibility. (1.1.3)	
		2024-Ongoing -Use record of accessibility barriers encountered in provision of goods and services to determine needs of the public at points of contact with the Town], identify appropriate assistive devices/technology to meet needs and procure identified equipment. (1.1.2)

Sub-commitment 1.2

Service Delivery: Improve service delivery by developing and implementing ongoing awareness and training programs for municipal staff and Council to increase knowledge and understanding of accessibility, equity, human rights, disability rights, and accessibility barriers in our community, as well as developing and implementing new awareness and training opportunities as part of an orientation package for new employees. This will ensure that all municipal staff and Council are educated in and striving towards building competency in accessibility matters.

1.2 Summary of Actions by Fiscal Year			
2022-2023	2023-2024	2024-2025	2025-2026 and Beyond
2022-Ongoing -Collaborate regionally to access disability and accessibility awareness training appropriate for various municipal roles. (1.2.1)			
2022-Ongoing -Develop a process to include Accessibility Coordinator and/or members of Lunenburg County Accessibility Advisory Committee (LCAAC) in early project planning stages to ensure accessibility lens is present. (1.2.1)			
	2023-2024 -Develop a procedure for regular accessibility training and include this training requirement into training tracking. (1.2.1)		
	2023-2024 -Provide accessibility and disability		

Town of Mahone Bay Accessibility Implementation Plan

	awareness training to current Councillors. (1.2.2)		
		2024-2025 -Add disability and accessibility awareness training to orientation training for new councils. (1.2.2)	

Sub-commitment 1.3

Physical Space: Upon entering a municipal building, physical spaces should be conducive to positive accessible customer service experiences. For example, provide chairs to rest in while waiting and/or sensory sensitive spaces to communicate with staff.

1.3 Summary of Actions by Fiscal Year			
2022-2023	2023-2024	2024-2025	2025-2026 and Beyond
2022-2025 -Assess Town Hall entrance areas, counters and front desks for auditory and visual noise, physical barriers, and lighting. Create and implement a plan to increase accessibility for these areas. (1.3.1)			
	2023-2024 -Assess the entrance areas (interior and exterior) of Town Hall to determine seating needs. Install seating as appropriate. (1.3.2)		
	2023-2024 -Create a Town Scent Free policy and ensure employees, Councillors, and the public are aware of the policy. (1.3.3)		

Town of Mahone Bay Accessibility Implementation Plan

	2023-2024 -Clarify appropriate distance for a smoke-free area and determine if signage is required at Town Hall entrances. (1.3.3)		
	2023-2025 - Identify an appropriate space near the entrance inside Town Hall and create a sensory friendly space. (1.3.4)		

Sub-commitment 1.4

Programs: Deliver programming to people of all ages and abilities and commit to training all program delivery staff as per 1.2.

1.4
The Town of Mahone Bay does not offer programming directly to the public. Issues of accessibility with respect to public participation in other service delivery are addressed in the Goods and Services and Information and Communications sections of this document.

Sub-commitment 1.5

Events: Improve accessibility of public events planned and delivered by a municipal unit by planning events with an accessibility lens including, location, event delivery, and/or participation. Planning should consider the needs of persons with disabilities including, but not limited to, having adequate accessible event parking, accessible portable toilets, and when possible, places to rest from sensory overwhelming environments.

1.5 Summary of Actions by Fiscal Year			
2022-2023	2023-2024	2024-2025	2025-2026 and Beyond
2022-2024 - Create a guide to be used by staff that provides guidance on how to plan an event using best practices in accessibility. (1.5.1)			
2022-2024 -Create a process to seek input from Accessibility Coordinator, community member with a disability and/or			

Town of Mahone Bay Accessibility Implementation Plan

LCAAC on event plans to ensure application of accessibility lens. (1.5.1)		
2022-Ongoing- Provide accessible portable toilets at outdoor events where other portable toilets are provided for public use or provide adequate numbers of accessible portable toilets in place of standard portable toilets. (1.5.3)		
2022-Ongoing- Ensure that accessible indoor washrooms are available in proximity if indoor washrooms are expected to be used by the public at events. (1.5.3)		
	2023-2025- Determine needs and purchase appropriate seating to ensure that, if seating is provided at public events/meetings, there are choices including chairs with and without arms, bariatric chairs, and adjacent space for a person using a wheeled mobility device or for a service animal. (1.5.2)	

Sub-commitment 1.6

Procurement: Apply an accessibility lens to all procurement processes, including creating common accessibility language, accessibility requirements, and factoring accessibility into the scoring process for procurement.

1.6 Summary of Actions by Fiscal Year			
2022-2023	2023-2024	2024-2025	2025-2026 and Beyond
	2023-2024- Ensure that documents uploaded to the provincial procurement website are in accessible formats. (1.6.3)		
		2024-2025- Develop language to include in procurement scoring that reflects an accessibility lens. (1.6.2)	
		2024-2025- Research options to include social procurement into decision making	

Town of Mahone Bay Accessibility Implementation Plan

		processes related to procurement. (1.6.2)	
--	--	---	--

Sub-commitment 1.7

Internal Policy; Apply an Accessibility lens to all policy, procedures, and practices.

1.7 Summary of Actions by Fiscal Year			
2022-2023	2023-2024	2024-2025	2025-2026 and Beyond
	2023-2025- Create a schedule to conduct a full review of bylaws, policies, procedures and practices using an accessibility lens. (1.7.1)		
	2023-2025- Policies and practices related to municipal grant allocations to external organizations are revised to incorporate consideration of the external organizations efforts to increase accessibility. (1.7.3)		

Sub-commitment 1.8

Emergency Management: Emergency management plans and prioritization of critical infrastructure need to consider accessibility barriers and vulnerable populations to ensure safety of people with disabilities in emergency and evacuation plans.

1.8 Summary of Actions by Fiscal Year			
2022-2023	2023-2024	2024-2025	2025-2026 and Beyond
2022-2024- Regional Emergency Management Coordinator receives training to increase knowledge of accessibility and disability. (1.8.1)			

Town of Mahone Bay Accessibility Implementation Plan

2022-2024 -Regional Accessibility Coordinator and Regional Emergency Management Coordinator meet regularly to align goals and actions and ensure that accessibility is incorporated in the 2023-2024 update to the Regional Emergency Response Plan. (1.8.1)		
2022-Ongoing -Work through REMO to explore best practices in emergency management for persons with disabilities and implement as appropriate. (1.8.1)		
2022-Ongoing -Explore options to participate in research/pilot opportunities related to emergency and mass evacuation (1.8.1)		

2. Information and Communications

The Commitment: People with disabilities can equitably access information and communication provided by our municipalities.

Sub-commitment 2.1

Delivery of Communications: Improve communications about existing municipal programs, services, and events that are accessible to people with disabilities by delivering communications in a wide range of accessible formats.

2.1 Summary of Actions by Fiscal Year			
2022-2023	2023-2024	2024-2025	2025-2026 and Beyond
2022-2024 -Explore the feasibility of the Town providing communications in alternate formats when requested by the public. This may include, but is not limited to, Braille, large print, text-only Word documents, audio, plain language, or ASL interpretation. (2.1.4)			
2022-2024 -Explore ways of removing barriers to accessing the Internet at Town facilities. (2.1.6)			
2022-Ongoing -Ensure that all policies, plans, and procedures that include accessible communications identify a means of maintaining accountability. (2.1.2)			

Town of Mahone Bay Accessibility Implementation Plan

	2023-2024 -Develop/update Standard Operating Procedures to reflect the commitment to accessible communications. (2.1.2)		
	2023-2024 -Ensure that, when possible, communications are provided in multiple location/media to provide choice in how the public accesses the information. (2.1.4)		
	2023-2024 -Explore option of having a percentage of business cards printed with braille. (2.1.5)		
	2023-2024 -Consider options to increase accessibility of printed documents. (2.1.5)		
	2023-2025 - Inventory all current channels of communication, technologies, and processes and assess compatibility of inventoried channels with commonly used assistive technologies. (2.1.3)		
	2023-2025 -Review Website Accessibility. (2.1.3)		
	2023-Ongoing - Collaborate regionally to identify preferences for methods of accessible communication. (2.1.4)		

Sub-commitment 2.2

Public Meetings: Ensure that all public open houses and meetings are as accessible as possible to all members of the public by offering materials in various formats, providing support to facilitate participation, and ensuring topics are discussed in plain language when possible.

Town of Mahone Bay Accessibility Implementation Plan

3.2 Summary of Actions by Fiscal Year			
2022-2023	2023-2024	2024-2025	2025-2026 and Beyond
2022-2024 -Explore how procedures for meetings and events incorporate accessibility. Begin with online meetings. (2.2.2)			
2022-2024 -Develop a guideline for external contributors to encourage plain language in presentations for the public (verbal and written formats) including at public meetings. (2.2.3)			
2022-2024 - Determine which meetings and events can be attended remotely. Review policy regarding remote participation in meetings to remove unintended barriers to access. Consider accessibility in choosing remote meeting platforms. (2.2.4)			
2022-2025 -Ensure the practice of having staffing levels for meetings and events informed by information from accommodation request forms or other sources. (2.2.2)			
2022-Ongoing - Content presented by staff at public meetings and events is in plain language where appropriate (staff receive plain language training as per 1.2.1 if appropriate to their role). (2.2.3)			
	2023-2024 -Include a statement in advertising for public meetings and events inviting conversations about accommodations. (2.2.1)		
	2023-2024 -Create and make available an accommodation request form for meetings and events. Determine which types of events should require these forms. (2.2.1)		

Town of Mahone Bay Accessibility Implementation Plan

Sub-commitment 2.3

Advertising/Marketing: Develop and implement a standardized symbol system for all public communications or programs and events to clearly identify what accessibility accommodations are available on site. For example, accessible entrances, scent free facility, and accessible washrooms.

2.3 Summary of Actions by Fiscal Year			
2022-2023	2023-2024	2024-2025	2025-2026 and Beyond
2022-2024 -Develop and implement a system to identify and communicate accessible features of facilities and events. (2.3.1)			
2022-Ongoing -Monitor provincial and national standard development for creation of a symbol system to incorporate into regional system. (2.3.1)			

Sub-commitment 2.4

Wayfinding: Improve signage and wayfinding for municipal buildings and public facilities by implementing signage and wayfinding consistent with accessibility best practice. Prioritize having signage and wayfinding where necessary, but not in excess.

2. 4 Summary of Actions by Fiscal Year			
2022-2023	2023-2024	2024-2025	2025-2026 and Beyond
2022-Ongoing -For each new and revised wayfinding and signage project, new and existing technologies are considered in addition to traditional signage. (2.4.1)			
	2023-2024 -Review the CSA B651 and CNIB Clearing Our Path as they apply to interior and exterior wayfinding and signage and consider adopting for that purpose going forward. Adopt Built Environment Standard as it applies to wayfinding and		

Town of Mahone Bay Accessibility Implementation Plan

	signage when available. (2.4.1)		
--	------------------------------------	--	--

3. Transportation

The Commitment: Residents and visitors with disabilities have equitable access to transportation provided by our municipalities.

Sub-commitment 3.1

Pedestrian Infrastructure: improve connectivity in communities by improving pedestrian infrastructure where possible including constructing sidewalks, improving surface quality of sidewalks, and implementing appropriate curb cuts. Prioritize safety of pedestrian infrastructure by implementing audible signals, tactile walking surface indicators at crossings, appropriate lighting, and benches to rest where possible. Municipalities will comply with the Accessibility Act's Build Environment Standard (when implemented).

3.1 Summary of Actions by Fiscal Year			
2022-2023	2023-2024	2024-2025	2025-2026 and Beyond
2022-2023 -Develop a bench program to determine location, type of seating, and to support implementation and maintenance of benches along streets. (3.1.9)			
2022-2024 -Continue to review CBCL engineering report on crosswalk placement in town and implement improvements to new and existing crossings at the direction of Council. (3.1.7)			
2022-2025 -Create a procedure to identify, prioritize, and address gaps in the accessibility of sidewalk infrastructure. (3.1.3)			

Town of Mahone Bay Accessibility Implementation Plan

2022-Ongoing -Consider audible and vibrotactile pedestrian signals at all new and existing push-button crossings. (3.1.7)		
2022-Ongoing -Update Public Works Standard Operating Procedures to consider placement of construction signs and possible obstructions to paths of travel. (3.1.10)		
2022-Ongoing -Electric Utility to consider accessibility in the decision making/planning process related to installing utility poles and related obstructions to paths of travel. (3.1.10)		
2022-Ongoing -Continue to identify, prioritize, and address gaps in cycling network continuity and apply best design practice. (3.1.13)		
	2023-2024 -Develop an annual sidewalk assessment program to ensure accessibility considerations are included. (3.1.1)	
	2023-2025 -Review sidewalk maintenance standards to ensure appropriate consideration of accessibility. Include consideration of appropriate budget allocation. (3.1.4)	
	2023-2025 -Review existing intersections to ensure standards for tactile walking surface indicators are applied. (3.1.6)	
	2023-2025 - New intersection design will consider providing adequate space for pedestrians to wait safely and will comply with Built Environment Standard when available. Existing intersections will be assessed. (3.1.7)	
	2023-2025 - Review CSA B651 and Built Environment Standard (when available) with consideration of signage, lighting, and markings of crosswalks (update crosswalk painting specifications accordingly). (3.1.7)	
	2023-2025 -Identify areas where there is a lack of continuous visual and/or tactile indications across long driveways/entrances to parking areas and research options to resolve. (3.1.11)	

Town of Mahone Bay Accessibility Implementation Plan

	2023-Ongoing -When Council makes decisions about new and existing pedestrian infrastructure, consider the application of the Town's Public Engagement Policy (requirement for Public Engagement Plan to solicit First Voice input). (3.1.5)		
	2023-Ongoing -For new and revised intersections, include tactile walking surface indicators at curb ramps. (3.1.6)		
		2024-2025 -Research indications for and best practices around use of raised pedestrian crossings. (3.1.7)	
		2024-2026 -When available, incorporate the Accessibility Act Built Environment Standard into relevant bylaws, processes, standards, policies, and procedures. Identify which documents need proactive review and update. (3.1.1)	
		2024-2026 -Review existing intersections and implement best practices regarding what promotes pedestrian visibility and decreases crossing distance at intersections and mid-block crosswalks where applicable. (3.1.12)	
		2024-2026 -Explore standards around lighting of pedestrian routes with focus on intersections between pedestrian and vehicular infrastructure. (3.1.8)	

Sub-commitment 3.2

Snow Removal: Prioritize snow clearance at transit stops, public buildings, and in municipally managed parking areas.

3.2 Summary of Actions by Fiscal Year			
2022-2023	2023-2024	2024-2025	2025-2026 and Beyond
	2023-2024 -Review snow clearing prioritization and level of service to ensure the quality of sidewalk/pedestrian walking surface snow clearing		

Town of Mahone Bay Accessibility Implementation Plan

	is adequate to meet the needs of people walking and that access to accessible parking spaces is prioritized and done thoroughly. (3.2.1)		
--	--	--	--

Sub-commitment 3.3

Parking: Ensure all municipal parking areas and municipally managed parking areas have accessible parking spaces and appropriate drop-off locations for larger vehicles. Accessible parking shall meet the Accessibility Act's Build Environment Standard (when implemented).

3.3 Summary of Actions by Fiscal Year			
2022-2023	2023-2024	2024-2025	2025-2026 and Beyond
2022-Ongoing -Investigate ways to ensure appropriate enforcement of parking regulations. (3.3.1)			
	2023-2024 -Conduct a review of the number, location, and design of accessible parking spaces on street and in Town owned and managed parking lots and determine compliance with user needs and identified standard. (3.3.1)		
	2023-Ongoing - Continue with annual repainting of accessible parking spaces and ensure that appropriate vertical signage is present (3.3.2)		
		2024-2025 -Identify standard to be used to assess/design accessible parking spaces. (3.3.1)	

Town of Mahone Bay Accessibility Implementation Plan

Sub-commitment 3.4

Transit Connectivity: Where possible, support improving transit connectivity by expanding public transportation systems.

3. 4 Summary of Actions by Fiscal Year			
2022-2023	2023-2024	2024-2025	2025-2026 and Beyond
2022-2023- On the Town website, include a link to Need a Ride? website to facilitate the public learning about existing transit options in the region. (3.4.2)			
2022-Ongoing- Consider options for participation in transit services between the Town and neighboring communities and beyond. (3.4.1)			

Sub-commitment 3.5

Transit Infrastructure: Improve existing transit infrastructure and ensure transit vehicles, transit stops, and signage are accessible to people with disabilities.

3. 5
Transit infrastructure to be considered in association with transit options (see 3.4.1).

4. Employment

The Commitment: Our municipalities are accessible and equitable employers and support the careers of employees with disabilities. We will seek to attract and retain a skilled workforce that reflects the diverse residents of the municipalities.

Sub-commitment 4.1

Job Opportunities: Improve opportunities for people with disabilities to gain employment at the municipality by ensuring job postings clearly state they are open to people with disabilities, accommodations may be available in the workplace, and/or advertise job postings across different platforms.

Town of Mahone Bay Accessibility Implementation Plan

4.1 Summary of Actions by Fiscal Year			
2022-2023	2023-2024	2024-2025	2025-2026 and Beyond
2022-2024 -Review and update all employment advertising to ensure accessibility language is included to communicate to persons with disabilities that they are welcome to apply and are encouraged to identify any accommodations needed to equitably participate in the recruitment, hiring, and employment processes. (4.1.1)			
2022-2024 -Review and adjust employment advertisements to ensure formats are accessible. (4.1.2)			
2022-2024 -Identify locations to post employment advertisements that will better reach applicants with disabilities. (4.1.2)			
2022-2024 -Develop partnerships with external organizations supporting employment for persons with disabilities and share employment opportunities directly. (4.1.2)			
	2023-Ongoing -Explore options for supporting access to transportation within the workplace where possible. For example, support flexible work hours, where appropriate, to facilitate individual needs related to transportation barriers. (4.1.3)		

Sub-commitment 4.2

Hiring: Improve processes, policies, and practices to facilitate and encourage the recruitment, selection, transition, and advancement of people with disabilities in their employment at the municipalities. Improve job standards to reflect the actual standards of the job and examine what assumptions are being made in the job standards.

4. 2 Summary of Actions by Fiscal Year			
2022-2023	2023-2024	2024-2025	2025-2026 and Beyond
2022-2023 -Create a process to ensure that applicants can easily request accommodations for the			

Town of Mahone Bay Accessibility Implementation Plan

application and interview processes. (4.2.1)			
2022-2023 -Pair new employees with a mentor within the organization to support transitions. (4.2.2)			
2022-2024 -Staff involved in hiring and advancement receive training to increase knowledge about disability, accessibility, and the barriers that may exist in the recruitment process as per 1.2. (4.2.1)			
2022-2024 -Implement a procedure to ensure that any discussion of accommodations is raised in advance of a start date as much as possible. This will limit delays related to an employee beginning work without the necessary equipment, supports, or other arrangements. (4.2.2)			
2022-2024 -Review all standard training required for new employees (e.g., First Aid, Safety) to ensure it is accessible for employees with disabilities. This can avoid barriers and delays in the onboarding/transition process. (4.2.2)			
2022-2024 -Review and update all job standards to ensure that they reflect the true requirements of the job. (4.2.3)			
2022-2026 -Research best practices in benefits offered by employers with respect to employees with disabilities. Review existing benefits packages to ensure they include appropriate coverage considering best practice. Ensure consultation with current employees about their benefits needs. (4.2.4)			
	2023-2024 -Schedule regular reviews and updates of policies and practices related to recruitment, hiring, and evaluation/advancement to ensure their contents do not create barriers to persons with disabilities. (4.2.1)		

Town of Mahone Bay Accessibility Implementation Plan

	2023-Ongoing -Research and identify organizations that can facilitate and support persons with disabilities as they are hired and onboarded. This includes identification and acquisition of accommodations. Build relationships and/or partnerships with identified organizations to support employees with disabilities to be hired and through the onboarding and accommodation processes. (4.2.5)
--	--

Sub-commitment 4.3

Flexibility: Improve support and flexibility in the workplace by ensuring municipal staff and Council with disabilities have access to adaptive technologies, possible accommodations in the workplace, appropriate and supportive leave policies and return to work plans, and a flexible work environment such as the ability to work from home.

4.3 Summary of Actions by Fiscal Year			
2022-2023	2023-2024	2024-2025	2025-2026 and Beyond
	2023-2024 -Inventory all software and platforms currently used by employees in the Town. (4.3.1)		
	2023-2025 - Collaborate with other municipal units in Lunenburg County to investigate accessibility features of current technology (e.g., software programs, apps, etc.) and identify and/or develop training tools for all employees with inclusion of accessibility. (4.3.1)		
		2024-2025 -Update procedures to include a check in at annual performance evaluations or other existing annual event to review potential needs for accommodation. (4.3.2)	

Town of Mahone Bay Accessibility Implementation Plan

			2026-2027 -Explore the concept of creating a shared fund among municipal departments to meet accommodation requests from potential and current employees. (4.3.2)
			2026-2027 -Clarify policies to ensure that the ownership of any equipment purchased to meet the accessibility needs of an employee with a disability is determined on a case-by-case basis and clearly communicated to relevant people/departments. (4.3.2)

Sub-commitment 4.4

Culture of inclusion: Build capacity among staff and senior leadership to cultivate a culture of inclusion that supports, retains, and provides opportunities for career growth to people with disabilities. Municipal units will develop Employment Equity Statements.

4.4 Summary of Actions by Fiscal Year			
2022-2023	2023-2024	2024-2025	2025-2026 and Beyond
	2023-2024 -Create an Employment Equity or comparable statement to reflect a culture of inclusion. Ensure that this statement is easily accessed by applicants		

Town of Mahone Bay Accessibility Implementation Plan

	for employment at the municipality and by current employees. (4.4.1)		
	2023-2025 -Encourage inclusion of employees with disabilities on planning committees for internal staff activities/events to enhance consideration of accessibility. (4.4.3)		
	2023-2025 -Develop basic guidelines for employee social events and activities that include accessibility considerations such as choosing a venue, travel expectations, dietary considerations, and choosing activities. Ensure communication of accessibility barriers. (4.4.3)		

Sub-commitment 4.5

Representation: Actively recruit people with disabilities on all municipal committees and working groups. Review committee and Council recruitment materials to ensure they are accessible.

4.5 Summary of Actions by Fiscal Year			
2022-2023	2023-2024	2024-2025	2025-2026 and Beyond
2022-2024 -Review and update advertising and recruitment materials for committees and working groups to ensure they do not include unintentional barriers to persons with disabilities and clearly communicate that persons with disabilities are welcome to participate/apply. (4.5.1)			
	2023-2024 -Review and update committee and working group policies and practices to ensure that details such as meeting times and locations, communications, and timelines are compatible with		

Town of Mahone Bay Accessibility Implementation Plan

	the inclusion of persons with disabilities.		
	2023-2025 -Review all Councillor recruitment materials to ensure they include language around accessibility. For example, that persons with disabilities are welcome to run for Council, that accommodations may be available, and links/reference to any materials that support current or potential Councilors with respect to accessibility (e.g., Elections Nova Scotia materials). (4.5.3)		
	2023-2025 -Review all Council recruitment communications, documents, location choices, and processes within the Town's control to ensure they do not create unintended barriers to access. (4.5.3)		

5. Built Environment

The Commitment: Municipal buildings and outdoor spaces within the municipalities provide meaningful and equitable access for users with disabilities.

Sub-commitment 5.1

Buildings: Improve and maintain the accessibility of municipal buildings and outdoor spaces to comply with the Nova Scotia Building Code, and the Accessibility Act's Built Environment Standard (when implemented), aiming to exceed them when feasible.

5.1 Summary of Actions by Fiscal Year			
2022-2023	2023-2024	2024-2025	2025-2026 and Beyond
2022-2023 - Create an accessibility audit tracking document including all Town buildings and outdoor spaces, their audit status, and a			

Town of Mahone Bay Accessibility Implementation Plan

schedule of audits to be completed over time. (5.1.1)			
2022-2024- Develop a strategy to get public input about accessibility barriers in Town owned or operated buildings and outdoor spaces. (5.1.2)			
2022-2025- Increase capacity of staff involved in building and outdoor spaces management, planning, and maintenance by providing training as per 1.2 including RHFAC, Accessible Spaces 101, or comparable training. (5.1.3)			
2022-Ongoing- Complete scheduled accessibility audits and follow up on subsequent recommendations to increase accessibility. (5.1.1)			
2022-Ongoing- Equipment intended to increase accessibility at Town buildings and facilities is maintained properly through preventative maintenance schedules. (5.1.4)			
2022-Ongoing- Staff receive training as per 1.2 including how to properly support a person with a disability using Town owned accessibility equipment. (5.1.4)			
	2023-2025- Collaborate regionally to develop/adopt a resource for staff that highlights key accessibility considerations and features that are often overlooked. Provide awareness to staff about this resource. (5.1.6)		
	2023-Ongoing- Incorporate accessibility into site selection processes for new Town buildings and outdoor spaces. Consider LCAAC and public consultation. (5.1.5)		

Sub-commitment 5.2

Public Spaces: Improve access to public spaces and opportunities for recreation by improving access to parks and playgrounds, lakes and beaches, diversifying recreation equipment, and creating accessible parks, playgrounds and trails. Municipalities will comply with the Accessibility Act's Built Environment Standard (when implemented).

5.2 Summary of Actions by Fiscal Year			
2022-2023	2023-2024	2024-2025	2025-2026 and Beyond
2022-Ongoing- Ensure that all trails that cross vehicular paths are clearly identified using visual and tactile indications. (5.2.2)			

Town of Mahone Bay Accessibility Implementation Plan

2022-Ongoing -Investigate opportunities to ensure that trails are connected to other pedestrian infrastructure where possible. (e.g., Sports Field). (5.2.2)		
2022-Ongoing -Incorporate accessibility for children and caregivers into processes for construction of all new or upgraded outdoor play spaces. (5.2.3)		
	2023-2025 -Assess the Mahone Bay Pool for accessibility and address identified barriers. (5.2.6)	
	2023-2026 -Ensure that outdoor seating areas have a barrier free path of travel, have adequate accessible seating, and, where there is more than one table, include round tables to facilitate visual communication such as ASL. (5.2.8)	
	2023-Ongoing -New trails will be designed with accessible sections at designated trail heads where possible and meet best practice accessibility standards where appropriate. (5.2.1)	
	2023-Ongoing -Ensure that any accessible features and equipment in an outdoor space are clearly identified using accessible signage. (5.2.5)	
	2023-Ongoing -Use Accessibility Audit results to identify current obstacles such as waste receptacles, furniture, and other equipment obstructing the path of travel in recreational spaces and create a plan to remove or minimize the hazard of these obstructions. (5.2.4)	
		2024-2025 -Ensure that all recreation facilities that have showers, washrooms, change rooms, and lockers also have comparable accessible facilities as per CSA B-651 or Built Environment Standard (when available). (5.2.7)

Sub-commitment 5.3

Washrooms: Look for opportunities to construct and maintain more accessible public washrooms and retrofit existing washrooms where possible.

5.3 Summary of Actions by Fiscal Year

Town of Mahone Bay Accessibility Implementation Plan

2022-2023	2023-2024	2024-2025	2025-2026 and Beyond
2022-Ongoing -Continue to explore options for access to washroom facilities at outdoor public spaces such as bandstand. (5.3.1)			
		2024-2026 - Use information from accessibility audits, input from LCAAC and the community to determine appropriate location for adult change table(s) and implement installation of adult change table in appropriate location. (5.3.3)	

Sub-commitment 5.4

Temporary Disruptions: Establish and implement processes to ensure accessibility is maintained during temporary disruptions including emergencies, evacuations, and/or special events.

5.4
See 1.7.1, 1.7.2.

Sub-commitment 5.5

Emergencies: Ensure emergency management and building evacuation plans are reviewed with accessibility in mind.

5.5 Summary of Actions by Fiscal Year			
2022-2023	2023-2024	2024-2025	2025-2026 and Beyond
	2023-2024 -Research the option of creating a voluntary list of people who require assistance to evacuate a Town building in the event of an emergency. (5.5.2)		
		2024-2025 -Review and update emergency evacuation plans and procedures to ensure they are accessible and include information about how	

Town of Mahone Bay Accessibility Implementation Plan

		persons with disabilities can be supported during an emergency. (5.5.1)	
--	--	---	--

Sub-commitment 5.6

Construction Mitigation: Municipalities should ensure accessible detours are available when a sidewalk is closed for or affected by construction.

5.6 Summary of Actions by Fiscal Year			
2022-2023	2023-2024	2024-2025	2025-2026 and Beyond
	2023-Ongoing -Ensure that all work impacting pedestrian routes is advertised well in advance with a clear description of how routes will be impacted and what alternatives will be available. Ensure signage and/or assistance is available to support pedestrians to navigate the area safely. Review Streets and Sidewalks Bylaw to ensure obstructions of pedestrian paths of travel impacted by work on private property are managed appropriately. (5.6.1)		
	2023-Ongoing -The Town considers the potential impact of noise, lights, and odours on persons with disabilities and the greater community when planning construction in identified areas. The Town takes action to minimize these impacts through steps such as adjusting timing and placement of equipment and communicating about the planned work in sufficient detail for people to take necessary actions to mitigate impact. (5.6.2)		

Appendix A: Actions with Corresponding Barriers to Access and Goals

The following section shows how the barriers to persons with disabilities participating in the Town led to the actions identified in Section 1. Goals related to addressing these barriers have also been identified to help provide direction for these and future actions to increase accessibility.

1. Goods and Services

The Commitment: Residents and Visitors with disabilities have equitable access to goods and services provided by our municipalities.

1.1 Services: Enhance services provided by municipal units by making municipal services and events more accessible to people with disabilities, including, but not limited to, accessible communication, accessible digital content and technologies, and welcoming service animals and support persons.			
	Barrier to Access	Goal	Action
1.1.1	People may not be aware they are welcome at events with service animals and support persons.	People and their service animals are welcome at Town facilities and advertising clearly indicates that they are welcome.	2023-2024 -Provide training for staff who interact with the public about the rights of people and their service animals. 2023-2024 -Create and implement public education about service animal rights
1.1.2	Persons with disabilities may not receive service from staff that meets their accessibility needs.	Service options available to the public offer choice in how to interact.	2023-2025 -Collaborate regionally to explore a contract with ASL interpreters (or other comparable solution) to provide consistent and reliable ASL interpretation services.
		The Town is aware of barriers to goods and service delivery provided by the Town.	2023-2025 - Develop a process to record, manage and track complaints, inquiries, and instances of barriers related to accessibility of municipal spaces, programs, goods and services.

Town of Mahone Bay Accessibility Implementation Plan

		The public has access to assistive devices/technology at points of contact with the Town to enable equitable service.	2024-Ongoing -Use record of accessibility barriers encountered in provision of goods and services to determine needs of the public at points of contact with the Town, identify appropriate assistive devices/technology to meet needs and procure identified equipment (e.g., standard and digital magnifiers, assistive listening devices, signing guides, text option for persons who are Deaf or Hard of Hearing.)
1.1.3	Payment technology may present a barrier to people with sight loss, cognitive or developmental disabilities and print disabilities	Payment terminals used by the Town are accessible as much as possible for persons with disabilities.	2023-2025 -Assess and update payment technology to improve accessibility.

1.2 Service Delivery: Improve service delivery by developing and implementing ongoing awareness and training programs for municipal staff and Council to increase knowledge and understanding of accessibility, equity, human rights, disability rights, and accessibility barriers in our community, as well as developing and implementing new awareness and training opportunities as part of an orientation package for new employees. This will ensure that all municipal staff and Council are educated in and striving towards building competency in accessibility matters.

	Barrier to Access	Goal	Action
1.2.1	Town staff do not have adequate knowledge and awareness to identify, prevent	Training is provided to current and new employees on accessibility, equity, human rights, disability rights, and	2022-Ongoing -Collaborate regionally to access disability and accessibility awareness training appropriate for various municipal roles. 2023-2024 -Develop a procedure for regular accessibility training and include this training

Town of Mahone Bay Accessibility Implementation Plan

	and eliminate accessibility barriers.	accessibility barriers in our community.	requirement into training tracking. Include a regular review of training resources.
		Town staff seek input from Accessibility coordinator and Lunenburg County Accessibility Advisory Committee (LCAAC) when there are questions about accessibility.	2022-Ongoing- Develop a process to include Accessibility Coordinator and/or members of LCAAC in early project planning stages to ensure accessibility lens is present (Inclusion of these people and perspectives will also support capacity building among staff as proximity and interaction with persons with disabilities aids awareness and understanding).
1.2.2	Town Councilors do not have adequate training to identify, prevent and eliminate accessibility barriers.	All Town Councilors receive disability and accessibility awareness training.	2023-2024- Provide accessibility and disability awareness training to current Councilors. 2024-2025 - Add disability and accessibility awareness training to orientation training for new councils.

1.3 Physical Space: Upon entering a municipal building, physical spaces should be conducive to positive accessible customer service experiences. For example, provide chairs to rest in while waiting and/or sensory sensitive spaces to communicate with staff.

	Barrier to Access	Goal	Action
1.3.1	Upon entering Town Hall, persons with disabilities	The entrance to Town Hall is free of excess auditory and visual	2022-2025- Assess Town Hall entrance areas, counters and front desks for auditory and visual noise,

Town of Mahone Bay Accessibility Implementation Plan

	may encounter barriers related to physical spaces, auditory and visual noise, and inappropriate lighting.	noise, physical barriers, and has appropriate lighting.	physical barriers, and lighting. Create and implement a plan to increase accessibility for these areas.
1.3.2	Entrance areas of Town buildings lack appropriate seating for people to rest inside and outside.	Seating is provided to the public in the entrance area of Town Hall both inside and outside.	2023-2024 -Assess the entrance areas (interior and exterior) of Town Hall to determine seating needs. Install seating as appropriate.
1.3.3	Scents in the entrance areas of Town buildings may be a barrier for people with sensory sensitivities.	The Town has a scent free policy and has taken measures to protect air quality through compliance with the Smoke Free Places Act at Town Hall.	2023-2024 -Create a Town Scent Free policy and ensure employees, Councillors, and the public are aware of the policy. 2023-2024 -Clarify appropriate distance for a smoke-free area and determine if signage is required at Town Hall entrances (NS Smoke Free Places Act sets a minimum smoke free area at 4m from entrances, windows, and intake vents at workplaces).
1.3.4	Overwhelming sensory input in municipal building entrance areas can result in discomfort for people with sensory sensitivities.	Town Hall has a designated sensory sensitive space near the entrance that can be used by visitors to interact with staff when needed.	2023-2025 -Identify an appropriate space near the entrance inside Town Hall and create a sensory friendly space. This may involve altering the space to minimize scents, light, colours, patterns, noise, and textures while also considering other accessibility needs. Develop a procedure for use of this space when needed to meet with members of the public.

Town of Mahone Bay Accessibility Implementation Plan

1.4 Programs: Deliver programming to people of all ages and abilities and commit to training all program delivery staff as per 1.2.

The Town of Mahone Bay does not offer programming directly to the public. Issues of accessibility with respect to public participation in other service delivery are addressed in the Goods and Services and Information and Communications sections of this document.

1.5 Events: Improve accessibility of public events planned and delivered by a municipal unit by planning events with an accessibility lens including, location, event delivery, and/or participation. Planning should consider the needs of persons with disabilities including, but not limited to, having adequate accessible event parking, accessible portable toilets, and when possible, places to rest from sensory overwhelming environments.

	Barrier to Access	Goal	Action
1.5.1	Event planning processes do not adequately consider accessibility from inception.	Staff responsible for planning events have adequate training and guidance to incorporate accessibility from inception and incorporate first voice perspective when appropriate.	<p>-Ensure staff training as per 1.2.1 to ensure events are planned using an accessibility lens.</p> <p>2022-2024- Create a guide to be used by staff that provides guidance on how to plan an event using best practices in accessibility.</p> <p>2022-2024- Create a process to seek input from Accessibility Coordinator, community member with a disability or LCAAC on event plans to ensure use of an accessibility lens. For example, include a member of the LCAAC or another volunteer with accessibility knowledge on event planning committees.</p>
1.5.2	Seating options at events may not meet needs of persons with disabilities.	Seating provided at events is varied in type and location of accessible spaces to provide function and choice.	2023-2025- Determine needs and purchase appropriate seating to ensure that, if seating is provided at public events/meetings, there are choices including chairs with and without arms, bariatric chairs, and adjacent space for a person using a wheeled mobility device or for a service animal.

Town of Mahone Bay Accessibility Implementation Plan

1.5.3	Event washroom facilities may not meet the needs of users with disabilities.	Event attendees with disabilities have equitable access to washroom facilities.	<p>-Assess accessibility of existing municipal public washroom facilities (i.e., ball field, waterfront, marina) as per 5.1.1.</p> <p>2022-Ongoing- Provide accessible portable toilets at outdoor events where other portable toilets are provided for public use or provide adequate numbers of accessible portable toilets in place of standard portable toilets (providing accessible public toilets for all users is an equitable way of providing washroom facilities for everyone.).</p> <p>2022-Ongoing-Ensure that accessible indoor washrooms are available in proximity if indoor washrooms are expected to be used by the public at events.</p>
-------	--	---	---

1.6 Procurement: Apply an accessibility lens to all procurement processes, including creating common accessibility language, accessibility requirements, and factoring accessibility into the scoring process for procurement.			
	Barrier to Access	Goal	Action
1.6.1	Staff involved in procurement processes do not have adequate training to incorporate accessibility.	Staff responsible for procurement can apply an accessibility lens to the procurement process.	-Staff involved in procurement processes receive training as per 1.2. and additional accessibility training related to procurement if available.
1.6.2	Procurement policies and practices to not consider accessibility in the scoring and evaluation process.	Scoring and evaluation in the procurement process includes accessibility.	<p>2024-2025-Develop language to include in procurement scoring that reflects an accessibility lens.</p> <p>2024-2025-Research options to include social procurement into decision making processes related to procurement.</p>

Town of Mahone Bay Accessibility Implementation Plan

1.6.3	Procurement processes do not have accessibility requirements.	Vendors with disabilities have equitable access to information about procurement opportunities from the Town.	2023-2024 -Ensure that documents uploaded to the provincial procurement website are in accessible formats.
--------------	---	---	---

1.7 Internal Policy; Apply an Accessibility lens to all policy, procedures, and practices.			
	Barrier to Access	Goal	Action
1.7.1	Town bylaws and internal policies, procedures and practices do not consistently consider accessibility.	All Town bylaws and internal policies, procedures, and practices have been assessed using an accessibility lens.	2023-2025 -Create a schedule to conduct a full review of bylaws, policies, procedures and practices using an accessibility lens.
1.7.2	Staff responsible for policy development do not have adequate knowledge/skills to apply an accessibility lens in the policy development process.	Staff responsible for policy development and revision have the knowledge and skills required to incorporate accessibility.	-Ensure staff receive training as per 1.2.1 and additional training in policy with respect to accessibility if available.
1.7.3	Mechanisms to increase accessibility in the greater community	Municipal policies and practices encourage increased accessibility in the community.	2023-2025 -Policies and practices related to municipal grant allocations to external organizations are revised to incorporate consideration of the external organizations efforts to increase accessibility.

Town of Mahone Bay Accessibility Implementation Plan

	(beyond municipal control) are limited.		
--	---	--	--

1.8 Emergency Management; Emergency management plans and prioritization of critical infrastructure need to consider accessibility barriers and vulnerable populations to ensure safety of people with disabilities in emergency and evacuation plans.

	Barrier to Access	Goal	Action
1.8.1	Existing emergency management plans do not consistently consider accessibility barriers	Emergency management plans and prioritization of critical infrastructure consider accessibility barriers and vulnerable populations to ensure safety of people with disabilities in emergency and evacuation situations.	<p>2022-Ongoing-Work through REMO to explore best practices in emergency management for persons with disabilities and implement as appropriate.</p> <p>2022-Ongoing-Explore options to participate in research/pilot opportunities related to emergency and mass evacuation</p> <p>2022-2024-Regional Emergency Management Coordinator receives training to increase knowledge of accessibility and disability.</p> <p>2022-2024-Regional Accessibility Coordinator and Regional Emergency Management Coordinator meet regularly to align goals and actions and ensure that accessibility is incorporated in the 2023-2024 update to the Regional Emergency Response Plan.</p>

2. Information and Communications

The Commitment: People with disabilities can equitably access information and communication provided by our municipalities.

2.1 Delivery of Communications: Improve communications about existing municipal programs, services, and events that are accessible to people with disabilities by delivering communications in a wide range of accessible formats.			
	Barrier to Access	Goal	Actions
2.1.1	Staff responsible for communications with the public lack adequate training to ensure communications are accessible.	All staff responsible for communications with the public have adequate training to ensure communications are accessible.	-Ensure staff participate in training as per 1.2.1. Include training in accessible communication appropriate to their role. Collaborate regionally.
2.1.2	There is a lack of guidance within the organization to support accessible communications.	Relevant policies, plans, and procedures support the practice of creating and distributing communications in accessible formats with appropriate accountability.	2023-2024 -Develop/update Standard Operating Procedures to reflect the commitment to accessible communications. Ensure updates consider Records Management requirements, the need to provide alternate formats when requested, provide communications on multiple platforms and inclusion of accessibility in the procurement process when choosing new technology and communication platforms (as per 1.6.2). 2022-Ongoing -Ensure that all policies, plans, and procedures that include accessible communications identify a means of maintaining accountability.

Town of Mahone Bay Accessibility Implementation Plan

2.1.3	Current systems used by the Town for communicating with the public may not be compatible with technology used by persons with disabilities.	Systems, technology and processes within Town control allow for the creation of accessible formats for communications.	2023-2025 -Inventory all current channels of communication, technologies, and processes and assess compatibility of inventoried channels with commonly used assistive technologies (consider contracting assessors to audit/assess communications technology). 2023-2025 -Review Website Accessibility.
2.1.4	The Town may not be advertising /communicating in locations/platforms /formats that are accessible and/or frequently used by persons with disabilities.	Town communications and advertising are presented on a variety of platforms (e.g., print, social media, website) with options to access alternate formats.	2022-2024 -Explore the feasibility of the Town providing communications in alternate formats when requested by the public. This may include, but is not limited to, Braille, large print, text-only Word documents, audio, plain language, or ASL interpretation. 2023-2024 -Ensure that, when possible, communications are provided in multiple location/mediums to provide choice in how the public accesses the information. 2023-Ongoing -Collaborate regionally to identify preferences for methods of accessible communication.
2.1.5	People with print disabilities may encounter barriers accessing information provided in printed formats.	Printed materials created by the Town are designed with accessibility in mind.	2023-2024 -Explore option of having a percentage of business cards printed with braille (e.g., 20% of those printed) 2023-2024 -Consider options to increase accessibility of printed documents. For example, including a QR code on business cards and other commonly requested documents linking to contact information or other relevant website as appropriate to provide choice for accessing the information .

Town of Mahone Bay Accessibility Implementation Plan

2.1.6	Persons with disabilities can benefit from technology to enable more equitable access to information: The cost of data can be a barrier to people accessing needed technology.	Visitors to Town facilities have access to high quality, reliable Internet that supports communications and use of assistive and other technologies.	2022-2024 -Explore ways of removing barriers to accessing the Internet at Town facilities. For example, assess whether the current access to Wi-Fi with a password at Town sites is adequate to meet accessibility needs (e.g., assistive technology and apps requiring data) or if open access at Town sites would be beneficial and secure for the Town, residents, and visitors.
--------------	--	--	--

2.2 Public Meetings: Ensure that all public open houses and meetings are as accessible as possible to all members of the public by offering materials in various formats, providing support to facilitate participation, and ensuring topics are discussed in plain language when possible.			
	Barriers to Access	Goal	Action
2.2.1	The public is not aware of accessibility options available to them at public open houses and meetings.	Advertising for meetings and open houses clearly identifies available accessibility features.	-Advertising follows 2.3.1.
		Individuals wishing to attend meetings and events organized by the Town are aware of the process to request accommodations to allow equitable participation.	2023-2024 -Include a statement in advertising for public meetings and events inviting conversations about accommodations. 2023-2024 -Create and make available an accommodation request form for meetings and events. Determine which types of events should require these forms.
2.2.2	Meeting attendees may not have	Events and meetings have adequate staff/volunteers with	2022-2025 -Ensure the practice of having staffing levels for meetings and events informed by

Town of Mahone Bay Accessibility Implementation Plan

	adequate support from staff/volunteers to participate equitably.	appropriate training to support needs of attendees.	information from accommodation request forms or other sources.
		Public meetings and events incorporate accessibility into procedures.	2022-2024 -Explore how procedures for meetings and events incorporate accessibility. This may include, but is not limited to, ensuring speakers identify themselves when speaking, providing visual and audible cues to orient attendees to timelines (e.g., noting where the event is in the agenda). Begin with online meetings.
2.2.3	Meeting attendees may not understand information when presented in complex language.	Information presented at public meetings and events is in plain language where appropriate.	2022-2024 -Develop a guideline for external contributors to encourage plain language in presentations for the public (verbal and written formats) including at public meetings. Where appropriate, include in procurement scope and scoring as per 1.6.2. 2022-Ongoing - Content presented by staff at public meetings and events is in plain language where appropriate (staff receive plain language training as per 1.2.1 if appropriate to their role).
2.2.4	Persons with disabilities may face barriers to attending meetings and events in person.	People have the choice to attend public meetings and events in person or remotely where appropriate.	2022-2024 - Determine which meetings and events can be attended remotely. Review policy regarding remote participation in meetings to remove unintended barriers to access. Incorporate consideration of accessibility in choosing remote meeting platforms.

2.3 Advertising/Marketing: Develop and implement a standardized symbol system for all public communications or programs and events to clearly identify what accessibility accommodations are available on site. For example, accessible entrances, scent free facility, and accessible washrooms.

Town of Mahone Bay Accessibility Implementation Plan

	Barriers to Access	Goal	Action
2.3.1	There is no common means/language to communicate accessibility options/features, making it challenging to communicate this information to the public.	When communicating with the public, the Town uses a consistent and easily understood means of identifying accessible features at facilities and events.	<p>2022-2024 -Develop and implement a system to identify and communicate accessible features of facilities and events. This system will communicate in an easily understood, accessible format. Examples of features to consider are wheelchair accessibility of entrances and washrooms, Sensory friendly spaces, Assistive listening devices, ASL interpretation, availability of alternate formats for print and digital materials, etc.</p> <p>2022-Ongoing-Monitor provincial and national standard development for creation of a symbol system to incorporate into regional system.</p>

2.4 Wayfinding: Improve signage and wayfinding for municipal buildings and public facilities by implementing signage and wayfinding consistent with accessibility best practice. Prioritize having signage and wayfinding where necessary, but not in excess.

	Barriers to Access	Goal	Action
--	--------------------	------	--------

Town of Mahone Bay Accessibility Implementation Plan

2.4.1	Visitors to Town facilities lack access to consistent, accessible wayfinding signage and other features.	All signage and wayfinding is consistent throughout a building and between buildings, where possible and complies with best practice in wayfinding.	<p>2022-Ongoing-For each new and revised wayfinding and signage project, new and existing technologies are considered in addition to traditional signage. This may include, but is not limited to, QR codes, audible features (signage and orientation cues), attention and direction tactile walking surface indicators, digital maps, beacons, Aira Access.</p> <p>2023-2024-Review the CSA B651 and CNIB Clearing Our Path as they apply to interior and exterior wayfinding and signage and consider adopting for that purpose going forward. Adopt Built Environment Standard as it applies to wayfinding and signage when available.</p>
-------	--	---	--

3. Transportation

The Commitment: Residents and visitors with disabilities have equitable access to transportation provided by our municipalities.

3.1 Pedestrian Infrastructure: improve connectivity in communities by improving pedestrian infrastructure where possible including constructing sidewalks, improving surface quality of sidewalks, and implementing appropriate curb cuts. Prioritize safety of pedestrian infrastructure by implementing audible signals, tactile walking surface indicators at crossings, appropriate lighting, and benches to rest where possible. Municipalities will comply with the Accessibility Act's Built Environment Standard (when implemented).			
	Barriers to Access	Goal	Action

Town of Mahone Bay Accessibility Implementation Plan

3.1.1	Town bylaws, processes, standards, policies, and procedures related to pedestrian infrastructure have not been created or reviewed using an accessibility lens.	Town bylaws, processes, standards, policies and procedures related to pedestrian infrastructure have been reviewed or created using an accessibility lens.	<p>2023-2024-Develop an annual sidewalk assessment program to ensure accessibility considerations are included.</p> <p>2024-2026-When available, incorporate the Accessibility Act Built Environment Standard into relevant bylaws, processes, standards, policies and procedures. Identify which documents need proactive review and update. Determine if supplements or separate documents are required to ensure accessibility best practice is appropriately incorporated (e.g., are municipal specifications updated and adequate or is a Town of Mahone Bay standard preferred).</p> <p>- Conduct a review of policies and bylaws to ensure consistent consideration of accessible features related to pedestrian infrastructure. Relevant documents include: Streets and Sidewalks Bylaw, Snow and Ice Control Policy, temporary sign requirements, Solid Waste Bylaw, Temporary Vending Bylaw, municipal specifications. Identify gaps in bylaws and policies related to pedestrian infrastructure (as per 1.7).</p> <p>-Review and update Asset Management Policy to ensure accessibility lens is applied (as per 1.7.1).</p>
3.1.2	Town staff may not be aware of specific accessibility barriers in the community.	Formal channels are in place to inform Town staff about specific barriers to accessibility in pedestrian/active transportation infrastructure.	-Create communication and tracking processes that inform Town staff about specific barriers to accessibility in pedestrian/active transportation infrastructure (e.g., CANdid Access) as per 1.1.2 and 5.1.2.

Town of Mahone Bay Accessibility Implementation Plan

3.1.3	People who walk/wheel to access their communities do not have sidewalks allowing safe, direct travel.	Public sidewalks are continuous where possible.	2022-2025 -Create a procedure to identify, prioritize, and address gaps in the accessibility of sidewalk infrastructure.
3.1.4	People who walk/wheel encounter barriers due to poor surface quality and narrow sidewalks.	Existing sidewalks are maintained to established maintenance standards and, where possible, improved.	2023-2025 -Review sidewalk maintenance standards to ensure appropriate consideration of accessibility. Include consideration of appropriate budget allocation.
3.1.5	People who walk/wheel encounter barriers due to development that prioritizes vehicular traffic and does not adequately consider accessibility.	Decisions about new and existing pedestrian and vehicular infrastructure prioritize pedestrian/active transportation safety and connectivity.	2023-Ongoing -When Council makes decisions about new and existing pedestrian infrastructure, consider the application of the Public Engagement Policy (requirement for Public Engagement Plan to solicit First Voice input).
3.1.6	People who walk/wheel encounter barriers due to missing or inappropriately placed Tactile walking surface	Tactile walking surface indicators are present with consistent placement at all intersections and midblock crossings.	2023-Ongoing -For new and revised intersections, include tactile walking surface indicators at curb ramps. Determine standard to follow for design and placement. 2023-2025 -Review existing intersections to ensure standards for tactile walking surface indicators are applied.

Town of Mahone Bay Accessibility Implementation Plan

	indicators tactile walking surface indicators.		
3.1.7	People who walk, wheel or cycle encounter barriers due to lack of pedestrian crossing infrastructure including appropriate pedestrian space near and within intersections, audible and lit signals, crosswalk identification (e.g., tactile, visual) and placement.	All new push-button crossings have audible and vibrotactile signals.	2022-Ongoing -Consider audible and vibrotactile pedestrian signals at all new and existing push-button crossings.
		All intersections provide adequate space for pedestrians to wait safely and in a location where they are visible to drivers.	2023-2025 - New intersection design will consider providing adequate space for pedestrians to wait safely and will comply with Built Environment Standard when available. Existing intersections will be assessed.
		Pedestrian crossings are clearly identified through appropriate signage, lighting, and surface paint as appropriate to the location.	2023-2025 - Review CSA B651 and Built Environment Standard (when available) with consideration of signage, lighting, and markings of crosswalks (update crosswalk painting specifications accordingly). 2024-2025 -Research indications for and best practices around use of raised pedestrian crossings.
		Pedestrian crossings are present in locations that facilitate safe and direct routes of travel for pedestrians.	2022-2024 -Continue to review CBCL engineering report on crosswalk placement in town and implement improvements to new and existing crossings at the direction of Council.
3.1.8	People who walk/wheel do not have well-lit paths of travel (including sidewalks, crossings, and paths) to ensure safety and security.	Sidewalks and pedestrian paths are well lit to ensure that users can see, and that the area feels safe.	2024-2026 -Explore standards around lighting of pedestrian routes with focus on intersections between pedestrian and vehicular infrastructure.

Town of Mahone Bay Accessibility Implementation Plan

3.1.9	People who walk/wheel do not have places to rest in appropriate locations along paths of travel.	Appropriate seating is available where pedestrians might need to rest. For example, on hills, and along long paths and streets.	2022-2023 -Develop a bench program to determine location, type of seating, and to support implementation and maintenance of benches along streets. This may use information from CSA B651 and other sources to determine design and placement.
3.1.10	People who walk/wheel encounter obstacles along sidewalks that create safety concerns.	Bylaws and enforcement are followed to keep paths of travel clear of temporary obstacles (e.g., signs, compost/garbage bins, vehicles) and permanent obstructions (e.g., utility poles, guywires, and vegetation) where possible. Where permanent obstructions to the path of travel exist and cannot be removed/relocated all obstructions are colour contrasted to surrounding surfaces and cane detectable.	2022-Ongoing - Update Public Works Standard Operating Procedures to consider placement of construction signs and possible obstructions to paths of travel. 2022-Ongoing -Electric Utility to consider accessibility in the decision making/planning process related to installing utility poles and related obstructions to paths of travel. -Review Solid Waste Bylaw and other policies and bylaws as they relate to obstructions to pedestrian paths of travel (as per 1.7).
3.1.11	People who walk/wheel may experience confusion along asphalt sidewalks that intersect with wide driveways or parking lot entrances (i.e., no visual or tactile wayfinding across	People using a sidewalk have continuous visual and tactile indicators that they are on the sidewalk.	2023-2025 -Identify areas where there is a lack of continuous visual and/or tactile indications across long driveways/entrances to parking areas and research options to resolve.

Town of Mahone Bay Accessibility Implementation Plan

	areas that are adjacent to roads).		
3.1.1 2	People using wheelchairs, mobility scooters, and adapted cycles are often seated lower than an average pedestrian, making it more difficult to be seen by drivers at crossings.	Intersections are designed to limit crossing distance and have adequate space that is clear of on-street parking to increase visibility of pedestrians.	2024-2026 -Review existing intersections and implement best practices regarding what promotes pedestrian visibility and decreases crossing distance at intersections and mid-block crosswalks where applicable (consider update to Traffic Safety Act when available).
3.1.1 3	People who cycle to access their communities do not have cycling infrastructure to allow for safe, direct travel.	The Town's active transportation infrastructure includes continuous, safe cycling routes that considers the variety of equipment used by cyclists, including those with disabilities.	2022-Ongoing -Continue to identify, prioritize, and address gaps in cycling network continuity and apply best design practice.

3.2 Snow Removal; Prioritize snow clearance at transit stops, public buildings, and in municipally managed parking areas.

	Barriers to Access	Goal	Action
--	--------------------	------	--------

Town of Mahone Bay Accessibility Implementation Plan

3.2.1	When persons with disabilities access their communities by walking, wheeling, and driving, snow on sidewalks/walking surfaces and in parking areas can create a significant barrier.	The quality of sidewalk/pedestrian walking surface snow clearing is adequate to meet the needs of people walking. Snow clearing is prioritized at Town owned/managed parking lots and on-street parking with particular attention to thorough clearing of snow around accessible parking spaces and curb ramps.	2023-2024 -Review snow clearing prioritization and level of service to ensure the quality of sidewalk/pedestrian walking surface snow clearing is adequate to meet the needs of people walking and that access to accessible parking spaces is prioritized and done thoroughly. Include clear access to buttons to operate pedestrian crossing signals. This may include review of policy, practices, and procurement details related to snow clearing.
--------------	--	---	--

3.3 Parking: Ensure all municipal parking areas and municipally managed parking areas have accessible parking spaces and appropriate drop-off locations for larger vehicles. Accessible parking shall meet the Accessibility Act's Build Environment Standard (when implemented).			
	Barriers to Access	Goal	Action
3.3.1	People may not have access to adequate numbers of accessible spaces on street parking and in Town owned and managed parking lots and existing space design and location do not meet their needs.	The number, location, and design of accessible parking spaces on street and in Town owned or managed parking lots meets the needs of users.	<p>2022-Ongoing-Investigate ways to ensure appropriate enforcement of parking regulations.</p> <p>2023-2024-Conduct a review of the number, location, and design of accessible parking spaces on street and in Town owned and managed parking lots and determine compliance with user needs and identified standard (to be determined) or Built environment Standard, when implemented.</p> <p>2024-2025-Identify standard to be used to assess/design accessible parking spaces. Use this standard in annual asphalt maintenance assessments of accessible parking.</p>

Town of Mahone Bay Accessibility Implementation Plan

3.3.2	Accessible parking spaces may be difficult to identify due to poor signage and poorly maintained paint.	Accessible parking spaces are clearly identifiable through vertical signage and pavement markings.	2023-Ongoing- Continue with annual repainting of accessible parking spaces and ensure that appropriate vertical signage is present
--------------	---	--	---

3.4 Transit Connectivity: Where possible, support improving transit connectivity by expanding public transportation systems.			
	Barriers to Access	Goal	Action
3.4.1	Many persons with disabilities experience barriers to transportation, within their communities and Lunenburg County, which impacts their ability to gain/maintain employment, participate in community events and programming, and to engage in everyday activities such as attending appointments, running errands,	The Town participates with other municipalities in Lunenburg County to explore options to increase access to transportation for the public that provides an equitable experience for persons with disabilities	2022-Ongoing- Consider options for participation in transit services between the Town and neighboring communities and beyond.

Town of Mahone Bay Accessibility Implementation Plan

	and engaging in social activities.		
3.4.2	Persons with disabilities and others experiencing barriers to transportation are not aware of existing transportation options.	People with barriers to transportation can easily access information about existing transportation services.	2022-2023 -On the Town website, include a link to Need a Ride? website to facilitate the public learning about existing transit options in the region.

3.5 Transit Infrastructure: Improve existing transit infrastructure and ensure transit vehicles, transit stops, and signage are accessible to people with disabilities.			
	Barriers to Access	Goal	Action
3.5.1	The Town does not currently provide transit service and therefore does not have significant transit infrastructure.	As increased transit opportunities are available in the Town, associated transit infrastructure is designed and built using best practice in accessibility.	Transit infrastructure to be considered in association with transit options (see 3.4.1).

4. Employment

The Commitment: Our municipalities are accessible and equitable employers and support the careers of employees with disabilities. We will seek to attract and retain a skilled workforce that reflects the diverse residents of the municipalities.

4.1 Job Opportunities: Improve opportunities for people with disabilities to gain employment at the municipality by ensuring job postings clearly state they are open to people with disabilities, accommodations may be available in the workplace, and/or advertise job postings across different platforms.			
	Barriers to Access	Goal	Action
4.1.1	Persons with disabilities may not feel their application would be welcome for Town employment opportunities or that their accessibility needs will be met.	Advertising makes it clear to potential employees with disabilities that their applications for employment with the Town would be welcome and that the Town will consider accommodations throughout the recruitment, hiring, and employment processes.	2022-2024- Review and update all employment advertising to ensure accessibility language is included to communicate to persons with disabilities that they are welcome to apply and are encouraged to identify any accommodations needed to equitably participate in the recruitment, hiring, and employment processes. (Persons with disabilities typically understand that an employer is required to provide accommodations to meet accessibility needs to the point of undue hardship. However, persons with disabilities also understand that attitudinal barriers exist and that asking for accommodations can be a challenge in the hiring process.)
4.1.2	Advertisements for employment opportunities may not appear in places and formats that are accessible to persons with disabilities.	Employment advertising is available in accessible formats and appears in locations where it can be accessed by persons with disabilities.	2022-2024- Review and adjust employment advertisements to ensure formats are accessible. 2022-2024- Identify locations to post employment advertisements that will better reach applicants with disabilities. 2022-2024- Develop partnerships with external organizations supporting employment for persons with disabilities and share employment opportunities

Town of Mahone Bay Accessibility Implementation Plan

			directly. Examples of the types of partnering organizations to consider include Ready Willing and Able and TEAM Work Cooperative.
4.1.3	Persons with disabilities who face barriers to transportation may not apply for jobs because of this barrier.	Persons with disabilities who experience barriers to transportation have equitable access to employment at the municipality.	2023-Ongoing -Explore options for supporting access to transportation within the workplace where possible. For example, support flexible work hours, where appropriate, to facilitate individual needs related to transportation barriers. (When our community consultation online survey asked about employment in Lunenburg County, lack of transportation was cited most often when respondents shared barriers to employment.)

4.2 Hiring: Improve processes, policies, and practices to facilitate and encourage the recruitment, selection, transition, and advancement of people with disabilities in their employment at the municipalities. Improve job standards to reflect the actual standards of the job and examine what assumptions are being made in the job standards.

	Barriers to Access	Goal	Action
4.2.1	Hiring policies and practices unintentionally exclude or create barriers to persons with disabilities obtaining and advancing in employment at the Town.	Policies and practices related to hiring support equitable opportunities for employment and advancement at the Town.	<p>2022-2023-Create a process to ensure that applicants can easily request accommodations for the application and interview processes.</p> <p>2022-2024-Staff involved in hiring and advancement receive training to increase knowledge about disability, accessibility, and the barriers that may exist in the recruitment process as per 1.2.1.</p> <p>2023-2024-Schedule regular reviews and updates of policies and practices related to recruitment, hiring, and evaluation/advancement to ensure their contents do not create barriers to persons with disabilities.</p>

Town of Mahone Bay Accessibility Implementation Plan

			Policies and practices should reflect best practice and Employment Standard when available (as per 1.7).
4.2.2	Following the hiring process, employees with disabilities may have difficulty transitioning into their role due to the need for accommodations, concerns about asking for support, and other needs related to the transition to a new role.	Employees with disabilities have an equitable onboarding and role transition process that meets their needs.	<p>2022-2023-Pair new employees with a mentor within the organization to support transitions.</p> <p>2022-2024-Implement a procedure to ensure that any discussion of accommodations is raised in advance of a start date as much as possible. This will limit delays related to an employee beginning work without the necessary equipment, supports, or other arrangements.</p> <p>2022-2024-Review all standard training required for new employees (e.g., First Aid, Safety) to ensure it is accessible for employees with disabilities. This can avoid barriers and delays in the onboarding/transition process.</p> <p>-Ensure that all employees receive training about accessibility and disability awareness as per 1.2.1. This will minimize the amount of explanation/awareness that needs to be taught by the new employee with a disability.</p> <p>-Review HR policies and practices related to employment to ensure they include flexibility to account for any additional time/resources needed to support an employee with a disability to transition into a new role (as per 1.7.1).</p>
4.2.3	Job standards do not reflect the actual standards of the job creating barriers for	Standards for all jobs accurately reflect the actual job requirements.	2022-2024 -Review and update all job standards to ensure that they reflect the true requirements of the job. Examples of requirements that are frequently included unnecessarily relate to driver's licenses and lifting ability.

Town of Mahone Bay Accessibility Implementation Plan

	applicants with disabilities.		
4.2.4	Employee benefits packages may not reflect the needs of employees with disabilities.	Employee benefits packages reflect the needs of employees with disabilities.	2022-2026 -Research best practices in benefits offered by employers with respect to employees with disabilities. Review existing benefits packages to ensure they include appropriate coverage considering best practice. Ensure consultation with current employees about their benefits needs.
4.2.5	Staff responsible for hiring and onboarding employees with disabilities do not have the knowledge and experience to support the process (including identifying and providing accommodations).	Staff responsible for hiring and onboarding have awareness of and build relationships with organizations that can facilitate and support persons with disabilities as they are hired and onboarded.	2023-Ongoing -Research and identify organizations that can facilitate and support persons with disabilities as they are hired and onboarded. This includes identification and acquisition of accommodations. Build relationships and/or partnerships with identified organizations to support employees with disabilities to be hired and through the onboarding and accommodation processes.

4.3 Flexibility: Improve support and flexibility in the workplace by ensuring municipal staff and Council with disabilities have access to adaptive technologies, possible accommodations in the workplace, appropriate and supportive leave policies and return to work plans, and a flexible work environment such as the ability to work from home.

	Barriers to Access	Goal	Action
4.3.1	Town employees and Council do not have access to or	Employees and Council are aware of the availability of and have access to assistive	2023-2024 -Inventory all software and platforms currently used by employees in the Town.

Town of Mahone Bay Accessibility Implementation Plan

	are not aware of availability of assistive technology in the workplace.	technology in the workplace when needed.	<p>2023-2025- Collaborate with other municipal units in Lunenburg County to investigate accessibility features of current technology (e.g., software programs, apps, etc.) and identify and/or develop training tools for all employees with inclusion of accessibility.</p> <p>-Review relevant policies and practices to ensure they support the use of assistive technology for employees and Council (e.g., security and privacy considerations, use of apps, compatibility-as per 1.7).</p>
4.3.2	Employees and Council do not have access to or are not aware of access to necessary accommodations in the workplace	Employees and Councilors who require workplace accommodations can easily learn about and follow a process to request them.	<p>2024-2025-Update procedures to include a check in at annual performance evaluations or other existing annual event to review potential needs for accommodation.</p> <p>2026-2027-Explore the concept of creating a shared fund among Town departments to meet accommodation requests from potential and current employees (undue hardship can be cited based on the cost of requested accommodations and can be a barrier to potential and current employees receiving the support they need to effectively do their jobs. Having a fund shared by all departments within a municipality could limit the possibility that cost will be a barrier to hiring, retaining, and advancing an otherwise qualified candidate).</p> <p>2026-2027- Clarify policies to ensure that the ownership of any equipment purchased to meet the accessibility needs of an employee with a disability is determined on a case-by-case basis and clearly communicated to relevant people/departments.- Review policies and processes to ensure they reflect the legal requirement to provide accommodations in</p>

Town of Mahone Bay Accessibility Implementation Plan

			the workplace (as per 1.7) and that this information is easily found by employees and Councillors (e.g., in orientation, on shared drives, during annual performance evaluations, in communications to staff and council).
4.3.3	Employees and Council may not have access to appropriate and supportive leave and return to work practices.	Leave and return to work practices reflect the needs of employees and Councillors.	-Review current leave and return to work policies and practices to ensure they are appropriate and supportive for employees and Councillors with disabilities (as per 1.7). Ensure that this review process includes a clarification of how Town staff in various roles support the employee throughout the return-to-work process.
4.3.4	Employees with disabilities face barriers to employment in many ways, including how employment requirements impact and are impacted by other daily needs (e.g., the need to consider support persons, service animals, transportation, and the varying impact of disability's sometimes	Employees with disabilities have flexibility in their work situations based on their needs and the actual requirements of the position.	-Review current relevant policies and practices to ensure they do not contain unintended barriers related to employment requirements such as hours of work, location, means of carrying out duties, etc. Consider the benefits of providing flexibility to all employees rather than requiring employees with disabilities to request accommodations to achieve flexibility in their work situations (as per 1.7).

Town of Mahone Bay Accessibility Implementation Plan

	intermittent effects on health and functioning).		

4.4 Culture of inclusion: Build capacity among staff and senior leadership to cultivate a culture of inclusion that supports, retains, and provides opportunities for career growth to people with disabilities. Municipal units will develop Employment Equity Statements.			
	Barriers to Access	Goal	Action
4.4.1	A formal statement reflecting a culture of inclusion at the Town is not present and or easily located.	The Town has a strong Employment Equity Statement that is easily found by applicants and employees.	2023-2024 -Create an Employment Equity or comparable statement to reflect a culture of inclusion. Ensure that this statement is easily accessed by applicants for employment at the municipality and by current employees.
4.4.2	Town employees and Council do not have adequate training to support a culture of inclusion.	Staff and Council receive regular training on topics related to disability, accessibility, and inclusion.	-See 1.2.
4.4.3	Employees with disabilities may encounter barriers to participating in special events organized by the employer (e.g., social and	All activities and social events offered by the employer consider accessibility in their planning processes in an effort to ensure all employees can participate equitably.	2023-2025 -Encourage inclusion of employees with disabilities on planning committees for internal staff activities/events to enhance consideration of accessibility. 2023-2025 -Develop basic guidelines for employee social events and activities that include accessibility considerations such as choosing a venue, travel expectations, dietary considerations, and choosing

Town of Mahone Bay Accessibility Implementation Plan

	seasonal activities).		activities. Ensure communication of accessibility barriers. -Ensure all staff receive training as per 1.2 to increase understanding of accessibility barriers.

4.5 Representation: Actively recruit people with disabilities on all municipal committees and working groups. Review committee and Council recruitment materials to ensure they are accessible.

	Barriers to Access	Goal	Action
4.5.1	Persons with disabilities may not feel welcome to apply for committees or working groups due to the barriers they may encounter in the application process and in participating.	Persons with disabilities feel welcome to apply for committees and working groups with the understanding that accessibility has been considered.	2022-2024 -Review and update advertising and recruitment materials for committees and working groups to ensure they do not include unintentional barriers to persons with disabilities and clearly communicate that persons with disabilities are welcome to participate/apply. Having representation of persons with disabilities on committees and working groups that are not specifically focused on disability can ensure that accessibility is considered throughout all aspects of Town planning and processes.
4.5.2	The practices and logistics of participating as part of a committee or working group may not meet the needs of persons with disabilities.	Persons with disabilities can participate equitably in Town committees and working groups.	2023-2024 -Review and update committee and working group policies and practices (as per 1.7), to ensure that details such as meeting times and locations, communications, and timelines are compatible with the inclusion of persons with disabilities. These types of considerations are often considered with committees associated with disability/accessibility, but not typically with other committees.

Town of Mahone Bay Accessibility Implementation Plan

4.5.3	Persons with disabilities may not feel they can run for Council due to concerns about accessibility.	Persons with disabilities can participate equitably in the municipal election process.	<p>2023-2025-Review all Councillor recruitment materials to ensure they include language around accessibility. For example, that persons with disabilities are welcome to run for Council, that accommodations may be available, and links/reference to any materials that support current or potential Councilors with respect to accessibility (e.g., Elections Nova Scotia materials).</p> <p>2023-2025-Review all Council recruitment communications, documents, location choices, and processes within the Town's control to ensure they do not create unintended barriers to access.</p>
--------------	--	--	--

5. Built Environment

The Commitment: Municipal buildings and outdoor spaces within the municipalities provide meaningful and equitable access for users with disabilities.

5.1 Buildings: Improve and maintain the accessibility of municipal buildings and outdoor spaces to comply with the Nova Scotia Building Code, and the Accessibility Act's Built Environment Standard (when implemented), aiming to exceed them when feasible.			
	Barriers to Access	Goal	Action
5.1.1	Existing Town buildings do not meet the accessibility needs of users.	Town owned and/or operated buildings meet the accessibility needs of as many users as possible.	<p>2022-2023- Create an accessibility audit tracking document including all Town buildings and outdoor spaces, their audit status, and a schedule of audits to be completed over time (See Schedule A in Appendix B).</p> <p>2022-Ongoing-Complete scheduled accessibility audits and follow up on subsequent recommendations to increase accessibility.</p>

Town of Mahone Bay Accessibility Implementation Plan

			-Update relevant policies, practices, standards and procedures to incorporate the Built Environment Standard when available (as per 1.7, 3.1.1).
5.1.2	A clear process does not exist to ensure that accessibility barriers are identified, communicated, tracked, and resolved.	Accessibility barriers in Town facilities are identified, communicated, tracked, and resolved using a clear and consistent process.	2022-2024- Develop a strategy to get public input about accessibility barriers in Town owned or operated buildings and outdoor spaces. Consider regional collaboration. Consider: --Creating a data collection tool on accessiblelunenburgcounty.ca website --Promoting and using CANdid Access website --Including accessibility in existing community engagement processes --Developing a process to track and manage information about accessibility complaints, concerns and interactions with the public related to accessibility issues (as per 1.1.2) -Formalizing process of receiving information from LCAAC - -Participating in PEACH Research Unit Rural Accessibility and Age-friendliness Assessment Project (when funded).
5.1.3	Staff do not have adequate training to identify and prevent barriers to accessibility in Town buildings and outdoor spaces.	Staff have the knowledge to identify and prevent barriers to accessibility in Town buildings and outdoor spaces.	2022-2025- Increase capacity of staff involved in building and outdoor spaces management, planning, and maintenance by providing training as per 1.2 including RHFAC, Accessible Spaces 101, or comparable training.
5.1.4	Equipment/technology intended to increase accessibility at	Any Town owned and operated equipment intended to support accessibility (e.g., lifts, elevators, etc.,) is properly located and	2022-Ongoing- Equipment intended to increase accessibility at Town buildings and facilities is maintained properly through preventative maintenance schedules.

Town of Mahone Bay Accessibility Implementation Plan

	Town buildings and facilities may not be maintained or is not easily accessed by users.	maintained and appropriate staff can support a person with a disability to find and use the equipment safely.	2022-Ongoing -Staff receive training as per 1.2 including how to properly support a person with a disability using Town owned accessibility equipment.
5.1.5	Site selection processes for new Town buildings and outdoor spaces do not adequately consider accessibility.	Site selection processes for new Town facilities include accessibility.	2023-Ongoing -Incorporate accessibility into site selection processes for new Town buildings and outdoor spaces. Consider LCAAC and public consultation.
5.1.6	Inclusion of accessibility features are often overlooked during new builds and renovations.	Accessibility is intentionally included in all renovation and new building plans.	2023-2025 -Collaborate regionally to develop/adopt a resource for staff that highlights key accessibility considerations and features that are often overlooked. Provide awareness to staff about this resource.

5.2 Public Spaces: Improve access to public spaces and opportunities for recreation by improving access to parks and playgrounds, lakes and beaches, diversifying recreation equipment, and creating accessible parks, playgrounds and trails. Municipalities will comply with the Accessibility Act's Built Environment Standard (when implemented).			
	Barriers to Access	Goal	Action
5.2.1	Town trails may not meet the needs of users with disabilities.	Persons with disabilities have access to trails in the community.	2023-Ongoing -New trails will be designed with accessible sections at designated trail heads where possible and meet best practice accessibility standards where appropriate. -Conduct accessibility audits of Jubilee Park and other trails and build identified recommendations into

Town of Mahone Bay Accessibility Implementation Plan

			asset management plans. Consider consulting the community to determine which sections of trails should be the focus of accessibility improvements to ensure that people requiring accessible trail design have access to options (as per 5.1.1).
5.2.2	Persons with disabilities encounter safety concerns when trails are not well defined and connected to other pedestrian infrastructure.	All Town trails are constructed with clear indications where they intersect with other paths/roads. Where possible, trails connect with other pedestrian infrastructure.	2022-Ongoing -Ensure that all trails that cross vehicular paths are clearly identified using visual and tactile indications. 2022-Ongoing -Investigate opportunities to ensure that trails are connected to other pedestrian infrastructure where possible. (e.g., Sports Field).
5.2.3	Playgrounds do not meet the needs of users with disabilities, both children and adults.	Playgrounds meet the needs of children and their caregivers.	2022-Ongoing -Incorporate accessibility for children and caregivers into processes for construction of all new or upgraded outdoor play spaces. -Use information from accessibility audits of Jubilee Park and Playground to identify and prioritize changes to increase accessibility (as per 5.1.1).
5.2.4	Persons with disabilities encounter barriers when obstacles impede the path of travel in recreational spaces.	Paths of travel in recreational spaces are free of obstacles.	2023-Ongoing -Use Accessibility Audit results to identify current obstacles such as waste receptacles, furniture, and other equipment obstructing the path of travel in recreational spaces and create a plan to remove or minimize the hazard of these obstructions (as per 5.1.1).

Town of Mahone Bay Accessibility Implementation Plan

5.2.5	People accessing outdoor recreation spaces do not know what accessibility features are available or who to ask about accessibility issues.	People accessing outdoor spaces can easily find information about accessible features and equipment.	2023-Ongoing -Ensure that any accessible features and equipment in an outdoor space are clearly identified using accessible signage. -Ensure that all accessible equipment/features in an outdoor space are included in descriptions on websites or other marketing materials including who to contact about using the equipment/features (as per 2.3.1).
5.2.6	The Mahone Bay Pool does not meet the needs of persons with disabilities.	Persons with disabilities can safely access the Mahone Bay Pool.	2023-2025 -Assess the Mahone Bay Pool for accessibility and address identified barriers (as per 5.1.1).
5.2.7	Persons with disabilities encounter barriers to participation at recreation facilities when accessible washroom and changing facilities are not provided.	Persons with disabilities have equitable access to washroom and change facilities at recreation facilities.	2024-2025 -Ensure that all recreation facilities that have showers, washrooms, change rooms, and lockers also have comparable accessible facilities as per CSA B-651 or Built Environment Standard (when available).
5.2.8	Persons with disabilities encounter barriers to participation in outdoor seating areas.	Persons with disabilities have equitable access to outdoor seating areas at Town facilities.	2023-2026 -Ensure that outdoor seating areas have a barrier free path of travel, have adequate accessible seating, and, where there is more than one table, include round tables to facilitate visual communication such as ASL. Providing a variety of seating and table options allows choice for people to determine what works best for them.

Town of Mahone Bay Accessibility Implementation Plan

5.3 Washrooms: Look for opportunities to construct and maintain more accessible public washrooms and retrofit existing washrooms where possible.			
	Barriers to Access	Goal	Action
5.3.1	Persons with disabilities face barriers to participating in the community due to lack of access to meaningfully accessible washroom facilities in Town buildings and near/at outdoor spaces including beaches, parks, lakes, trails, and playgrounds.	Public accessible washroom facilities meet the needs of users.	2022-Ongoing -Continue to explore options for access to washroom facilities at outdoor public spaces such as bandstand. -Assess public washroom facilities as per 5.1.1 and prioritize, plan, and implement improvements to washrooms to increase accessibility. Ensure that washrooms identified as “accessible” or “universal” are assessed as such.
5.3.2	People who need accessible washrooms do not know where they can access them in the community and if they will meet their needs.	People visiting Town facilities know where to find accessible washroom facilities and what features they have.	-Ensure that the presence of accessible washrooms is noted in any marketing materials or on websites (as per 2.3.1).
5.3.3	People who require an adult change table experience significant challenges accessing the	There is public access to an accessible washroom with an adult change table within the Town.	2024-2026 - Use information from accessibility audits, input from LCAAC and the community to determine appropriate location for adult change table(s) and implement installation of adult change table in appropriate location.

Town of Mahone Bay Accessibility Implementation Plan

	community as these facilities are rarely available.		
--	---	--	--

5.4 Temporary Disruptions: Establish and implement processes to ensure accessibility is maintained during temporary disruptions including emergencies, evacuations, and/or special events.

	Barriers to Access	Goal	Action
5.4.1	During special events and other temporary disruptions, accessible features and services are not always maintained.	When temporary disruptions are anticipated, accessibility requirements, equipment, features and services remain in place.	-Review policies (Special Events Policy), bylaws, and procedures to ensure that accessibility requirements, equipment, features, and services remain in place during temporary disruptions and that relevant information is communicated to the public (as per 1.7).

5.5 Emergencies: Ensure emergency management and building evacuation plans are reviewed with accessibility in mind.

	Barriers to Access	Goal	Action
5.5.1	Persons with disabilities may not be adequately considered in emergency evacuation plans and procedures.	The safety of persons with disabilities is considered in emergency evacuation plans and procedures in Town facilities.	2024-2025 -Review and update emergency evacuation plans and procedures to ensure they are accessible and include information about how persons with disabilities can be supported during an emergency. -Staff receive training as per 1.2.
5.5.2	Those responsible for emergency evacuations may	Those responsible for emergency evacuations know if there is	2023-2024 -Research the option of creating a voluntary list of people who require assistance to

Town of Mahone Bay Accessibility Implementation Plan

	not know that a person is present in a building who needs assistance in the event of an emergency.	someone in the building who requires assistance to evacuate.	evacuate a Town building in the event of an emergency.
--	--	--	--

5.6 Construction Mitigation: Municipalities should ensure accessible detours are available when a sidewalk is closed for or affected by construction.

	Barriers to Access	Goal	Action
5.6.1	Construction and other work that disrupts pedestrian routes creates significant barriers to persons with disabilities.	Pedestrians can safely navigate or avoid construction areas.	2023-Ongoing -Ensure that all work impacting pedestrian routes is advertised well in advance with a clear description of how routes will be impacted and what alternatives will be available. Ensure signage and/or assistance is available to support pedestrians to navigate the area safely. Review Streets and Sidewalks Bylaw to ensure obstructions of pedestrian paths of travel impacted by work on private property are managed appropriately (as per 1.7).
5.6.2	Noise, lights, and odours that accompany construction can be particularly disruptive for persons with disabilities.	The Town takes actions and communicates information that allows persons with disabilities to prepare for planned construction.	2023-Ongoing -The Town considers the potential impact of noise, lights, and odours on persons with disabilities and the greater community when planning construction in identified areas. The Town takes action to minimize these impacts through steps such as adjusting timing and placement of equipment and communicating about the planned work in sufficient detail for people to take necessary actions to mitigate impact.

Appendix B: Additional Documents

This section includes any additional documents referred to in sections 1 and 2.

Schedule A: Accessibility Audit Schedule for Municipal Facilities and Outdoor Spaces (as per 5.1.1).

Facility	Priority	Audit Source	Proposed Timeline
Edgewater St. Comfort Station	High	Accessibility Coordinator	2022-2023
Marina Comfort Station	High	Accessibility Coordinator	2023-2024
Visitor Information Centre	High	Accessibility Coordinator	2023-2024
Bandstand	High	External Contractor	2023-2024
Sports Field	High	External Contractor	2023-2024
Old Fire Hall	High	External Contractor	2023-2024
Swimming Pool	High	External Contractor	2023-2024
Fire Station	Medium	Accessibility Coordinator	2023-2024
Tennis Courts	Medium	External Contractor	2023-2024
Ball Field and Washroom	Medium	External Contractor	2024-2025
Jubilee Park and Playground	Medium	External Contractor	2024-2025
Aquatic Gardens Park	Medium	External Contractor	2024-2025
Bayview Cemetery	Medium	External Contractor	2025-2026
Park Cemetery	Medium	External Contractor	2025-2026
Marina	Medium	External Contractor	2024-2025
Town Hall	Medium	External Contractor	2024-2025
Public Works Garage	Low	External Contractor	2025-2026
Wastewater Treatment Plant	Low	External Contractor	2026-2027
Raw Water Pumphouse	Low	External Contractor	2026-2027
Chemical Building	Low	External Contractor	2026-2027

Lunenburg County Accessibility Plan

Submitted to the Accessibility Directorate: March 9, 2021



Table of Contents

Introduction	3
What We Believe	4
Glossary of Terms	5
Community Consultation	7
Areas of Focus	8
1. Goods and Services	8
2. Information and Communications	9
3. Transportation	9
4. Employment	10
5. Built Environment	10
Implementing the Plan.....	11
Responsibilities	11
Accessibility Advisory Committee	11
Accessibility Coordinator	11
Councils	12
CAOs/Staff.....	12
Timeline.....	12
Monitoring and Evaluating	12
Responding to Questions and Complaints.....	13
Reference Documents.....	14
Committee Members.....	16

Introduction

This Accessibility Plan was developed by the Joint Accessibility Advisory Committee, a joint committee of the Municipality of the District of Chester, Municipality of the District of Lunenburg, Town of Bridgewater, Town of Lunenburg, and Town of Mahone Bay.

This committee provided advice to the municipal councils in Lunenburg County on identifying, preventing, and eliminating barriers experienced by people with disabilities in municipal programs, services, initiatives and facilities, and worked with staff on the development and oversight of this plan.

This document outlines the overarching goals for improving accessibility in Lunenburg County. In coordination with this Accessibility Plan, individual municipal units will be releasing local Accessibility Action Plans which will provide more details on action items, associated timelines, and budgets. These individual Accessibility Action Plans may not be available until a future date.

What We Believe

We commit to fostering a culture of accessibility, encouraging the prevention and removal of barriers to participation, and building capacity in these areas amongst municipal staff, Council members, and the public.

Several principles have guided this process and should remain as priorities as we move forward to implement this plan.

- Working towards equitable access for all members of our community means that every individual has an equal opportunity, and everyone is treated fairly. Equitable access acknowledges individual circumstances to removing barriers.
- It is essential to include first voice perspectives, or lived experience, of people with disabilities in the creation of this plan, actions, and decision-making processes.
- As new standards are introduced and new technologies become available, we will review and update this plan to ensure its relevance. As such, this plan should be interpreted as a living document.
- It is essential to continue to collaborate with other municipal units, the Accessibility Advisory Committee, the Nova Scotia Accessibility Directorate, and community partners to advance this plan and work towards improved accessibility in our communities.

Glossary of Terms

Accessibility Act (2017)

The provincial law enacted to achieve accessibility by preventing and removing barriers for people with disabilities. The law defines the role and responsibilities of the Accessibility Directorate and the Accessibility Advisory Board, and addresses standards, compliance, and enforcement. (nslegislature.ca/sites/default/files/legc/statutes/accessibility.pdf)

Accessibility Advisory Committee

A volunteer committee established by a municipality to advise municipal council about identifying, preventing, and eliminating barriers to people with disabilities in municipal programs, services, initiatives, and facilities. The committee plays a pivotal role in helping the municipality become a barrier-free community that complies with Nova Scotia's Accessibility Act (2017). At least one half of the members of the advisory committee must have a disability or represent an organization that represents people with disabilities.

Accessibility Lens

An Accessibility Lens is a tool for identifying and clarifying issues affecting persons with disabilities used by policy developers and analysts to access and address the impact of all initiatives (policies, programs or decisions) on persons with disabilities. It is also a resource in creating policies and programs reflective of the rights and needs of persons with disabilities.

Barrier

Something that makes it harder for some people to participate. Nova Scotia's Accessibility Act defines a barrier as "anything that hinders or challenges the full and effective participation in society of persons with disabilities, including a physical barrier, an architectural barrier, an information or communications barrier, an attitudinal barrier, a technological barrier, a policy, or a practice."

Disability

As defined in Nova Scotia's Accessibility Act: "a physical, mental, intellectual, learning or sensory impairment, including an episodic disability that, in interaction with a barrier, hinders an individual's full and effective participation in society."

Equitable/equity

A commitment to fairness. Equitable access is different from equal access. Equality means everybody is treated the same; equity means everybody is treated fairly, based on their needs and abilities. Equity recognizes and values differences, removing systemic barriers and accommodating individual differences, as needed.

Government of Nova Scotia Accessibility Plan

A multi-year plan setting specific priorities and commitments for achieving accessibility within the Government of Nova Scotia. The first plan was published in 2018 and covers the years 2018-2021. (novascotia.ca/accessibility/plan)

Meaningful

In the context of our Accessibility work, the term meaningful is used to ensure the efforts being made are deemed valuable by those affected by the efforts.

Plain language

Clear, conversational communication that makes sense to the intended audience. The goal of plain language is to communicate so clearly that the intended audience can easily find what they need, understand what they find, and use the information (plainlanguagenetwork.org/).

Prescribed

Means “prescribed in the Accessibility Act General Regulations.” The Accessibility Act enables the government to use the regulations to identify which organizations must comply with certain requirements. These requirements include forming an Accessibility Advisory Committee and developing an accessibility plan within one year. The use of the word “prescribed” in legislation is intended to give wide authority for regulations to be made that set down a specific rule or direction.

Community Consultation

The Accessibility Committee undertook public consultation efforts in May and June of 2020. These efforts were hampered by COVID-19 restrictions that prohibited public gatherings and restricted resident movement. Despite these challenges, the Committee heard from more than 170 residents and organizations on the issue of accessibility through an online survey, phone calls, emails, and informational interviews.

Respondent Demographics

46.53% Persons with a disability (visible or invisible) 27.08% Family member, friend, or caregiver of a person with a disability 26.39% Employed or volunteer at an organization that provides services to people with disabilities Many of which self-identified as all of the above
67.33% Women 26.67% Men 1.33% Non-binary Remainder preferred not to say
55.63% aged 55-74 28.48% aged 35-54 10.60% aged 74+ 4.64% aged 18-34 0.66% aged Under 18
33.11% Municipality of the District of Lunenburg 25.83% Bridgewater 13.25% Municipality of the District of Chester 12.58% Town of Lunenburg 10.60% Town of Mahone Bay 2.65% Village of Chester 1.99% Do not reside in Lunenburg County

Areas of Focus

Consistent with the Government of Nova Scotia Accessibility Plan 2018-2021, we have identified commitments to improving accessibility within five areas of focus. These priority areas include (1) Goods and Services, (2) Information and Communications, (3) Transportation, (4) Employment, and (5) Built Environment. Working towards equitable access in these priority areas will help to identify, prevent, and eliminate barriers for people with disabilities to participate fully in our communities. This Accessibility Plan is a united plan based on universal standards. Each municipality has been provided with a template to develop their individual Accessibility Action Plans for each commitment.

1. Goods and Services

The Commitment

Residents and visitors with disabilities have equitable access to goods and services provided by our municipalities.

- 1.1 Services – Enhance services provided by municipal units by making municipal services and events more accessible to people with disabilities, including but not limited to accessible communication, accessible digital content and technologies, and welcoming service animals and support persons.
- 1.2 Service Delivery – Improve service delivery by developing and implementing ongoing awareness and training programs for municipal staff and Council to increase knowledge and understanding of accessibility, equity, human rights, disability rights, and accessibility barriers in our community, as well as developing and implementing new awareness and training opportunities as part of an orientation package for new employees. This will ensure that all municipal staff and Council are educated in and striving towards building competency in accessibility matters.
- 1.3 Physical Space – Upon entering a municipal building, physical spaces should be conducive to positive accessible customer service experiences. For example, provide chairs to rest in while waiting and/or sensory sensitive spaces to communicate with staff.
- 1.4 Programs – Deliver programming to people of all ages and abilities and commit to training all program delivery staff as per 1.2.
- 1.5 Events - Improve accessibility of public events planned and delivered by a municipal unit by planning events with an accessibility lens including location, event delivery, and/or participation. Planning should consider the needs of persons with disabilities including, but not limited to, having adequate accessible event parking, accessible portable toilets, and when possible, places to rest from sensory overwhelming environments.
- 1.6 Procurement – Apply an accessibility lens to all procurement processes, including creating common accessibility language, accessibility requirements, and factoring accessibility into the scoring process for procurement.
- 1.7 Internal Policy– Apply an accessibility lens to all policy, procedures, and practices.

- 1.8 Emergency Management – Emergency management plans and prioritization of critical infrastructure need to consider accessibility barriers and vulnerable populations to ensure safety of people with disabilities in contingency and evacuation plans.

2. Information and Communications

The Commitment

People with disabilities can equitably access information and communications provided by our municipalities.

- 2.1 Delivery of Communications – Improve communications about existing municipal programs, services, and events that are accessible to people with disabilities by delivering communications in a wide range of accessible formats.
- 2.2 Public Meetings – Ensure that all public open houses and meetings are as accessible as possible to all members of the public by offering materials in various formats, providing support to facilitate participation, and ensuring topics are discussed in plain language when possible.
- 2.3 Advertising/Marketing – Develop and implement a standardized symbol system for all public communications of programs and events to clearly identify what accessibility accommodations are available on site. For example, accessible entrances, scent free facility, and accessible washrooms.
- 2.4 Wayfinding – Improve signage and wayfinding for municipal buildings and public facilities by implementing signage and wayfinding consistent with accessibility best practice. Prioritize having signage and wayfinding where necessary, but not in excess.

3. Transportation

The Commitment

Residents and visitors with disabilities have equitable access to transportation provided by our municipalities.

- 3.1 Pedestrian Infrastructure – Improve connectivity in communities by improving pedestrian infrastructure where possible including constructing sidewalks, improving surface quality of sidewalks, and implementing appropriate curb cuts. Prioritize safety of pedestrian infrastructure by implementing audible signals, tactile walking surface indicators at crossings, appropriate lighting, and benches to rest where possible. Municipalities will comply with the Accessibility Act's Built Environment Standard (when implemented).
- 3.2 Snow Removal – Prioritize snow clearance at transit stops, public buildings, and in municipally managed parking areas.
- 3.3 Parking – Ensure all municipal parking areas and municipally managed parking areas have accessible parking spaces and appropriate drop-off locations for larger vehicles. Accessible parking shall meet the Accessibility Act's Built Environment Standard (when implemented).

- 3.4 Transit Connectivity – Where possible, support improving transit connectivity by expanding public transportation systems.
- 3.5 Transit Infrastructure – Improve existing transit infrastructure and ensure transit vehicles, transit stops, and signage are accessible to people with disabilities.

4. Employment

The Commitment

Our municipalities are accessible and equitable employers and support the careers of employees with disabilities. We will seek to attract and retain a skilled workforce that reflects the diverse residents of the municipalities.

- 4.1 Job Opportunities – Improve opportunities for people with disabilities to gain employment at the municipality by ensuring job postings clearly state they are open to people with disabilities, accommodations may be available in the workplace, and/or advertise job postings across different platforms.
- 4.2 Hiring – Improve processes, policies, and practices to facilitate and encourage the recruitment, selection, transition, and advancement of people with disabilities in their employment at the municipalities. Improve job standards to reflect the actual standards of the job and examine what assumptions are being made in the job standards.
- 4.3 Flexibility – Improve support and flexibility in the workplace by ensuring municipal staff and Council with disabilities have access to adaptive technologies, possible accommodations in the workplace, appropriate and supportive leave practices and return to work plans, and a flexible work environment such as the ability to work from home.
- 4.4 Culture of Inclusion – Build capacity among staff and senior leadership to cultivate a culture of inclusion that supports, retains, and provides opportunities for career growth to people with disabilities. Municipal units will develop Employment Equity Statements.
- 4.5 Representation – Actively recruit people with disabilities on all municipal committees and working groups. Review committee and Council recruitment materials to ensure they are accessible.

5. Built Environment

The Commitment

Municipal buildings and outdoor spaces within the municipalities provide meaningful and equitable access for users with disabilities.

- 5.1 Buildings – Improve and maintain the accessibility of municipal buildings and outdoor spaces to comply with the Nova Scotia Building Code, and the Accessibility Act's Built Environment Standard (when implemented), aiming to exceed them when feasible.
- 5.2 Public Spaces – Improve access to public spaces and opportunities for recreation by improving access to parks and playgrounds, lakes and beaches, diversifying recreation

equipment, and creating accessible parks, playgrounds and trails. Municipalities will comply with the Accessibility Act's Built Environment Standard (when implemented).

5.3 Washrooms – Look for opportunities to construct and maintain more accessible public washrooms and retrofit existing washrooms where possible.

5.4 Temporary Disruptions – Establish and implement processes to ensure accessibility is maintained during temporary disruptions including emergencies, evacuations, and/or special events.

5.5 Emergencies - Ensure emergency management and building evacuation plans are reviewed with accessibility in mind.

5.6 Construction Mitigation - Municipalities should ensure accessible detours are available when a sidewalk is closed for or affected by construction.

The Municipality of the District of Chester, Municipality of the District of Lunenburg, Town of Bridgewater, Town of Lunenburg, and the Town of Mahone Bay hereby all agree together to work cooperatively with regards to the administration and implementation of the Joint Accessibility Plan and hereby agrees to jointly advocate the Provincial and Federal Government to provide new funding initiatives and programs to support the further development and implementation of this Plan.

Implementing the Plan

This plan is a united framework and universal standards, agreed upon by all five municipal units. Each municipal unit is responsible for creating individual operational plans and operationalising those plans.

Responsibilities

Accessibility Advisory Committee

- Review this Accessibility Plan at least every three years as required by the Accessibility Act and update as required.
- Review Municipal Accessibility Report Cards annually and report on progress toward meeting the commitments outlined in this Plan.

Accessibility Coordinator

- Guide the work by the Accessibility Advisory Committee.
- Book meetings, prepare and distribute agendas and minutes, assist Chair in leading the meetings, manage recruitment for Committee when necessary.
- Act as a liaison with the Accessibility Advisory Committee and municipal units.

Councils

- Recognize the significant cost of implementing this plan and the municipal operational plans and seek adequate funding to allow municipalities to meet the requirements under Nova Scotia's *Accessibility Act*.

CAOs/Staff

- Ensure the commitments outlined in the Accessibility Plan are reflected and operationalized in municipal Accessibility Action Plans required as public sector bodies under Nova Scotia's *Accessibility Act*.
- Accept complaints, questions, and concerns submitted to them by the public.
- Provide a summary of complaints, questions, and concerns to the Accessibility Advisory Committee.

Timeline

In 2017, the Government of Nova Scotia passed the province's Accessibility Act. A supporting document, *Access by Design 2030*, is the implementation strategy for how Nova Scotia will achieve an accessible province by 2030. It also identifies actions to improve public awareness, build collaboration and increase compliance with existing regulations. The Accessibility Act set an ambitious goal to become a fully accessible province by 2030. As such, we strive to have the commitments of this plan achieved by 2030, to be consistent with the Province of Nova Scotia.

For specific timelines and budgets associated with the commitments and action items of this plan, please see your municipality's Accessibility Action Plan. As highlighted above, these individual Accessibility Action Plans may not be available until a future date.

Monitoring and Evaluating

Each municipal unit will be responsible for submitting an Accessibility Report Card to the Accessibility Advisory Committee by November 30 each year. This report card will track and report on the progress made towards the commitments in this plan, and performance of the policies and actions in their individual Accessibility Action Plans. The Accessibility Advisory Committee may also make recommendations to improve this plan.

The Accessibility Report Cards of each municipal unit will be public documents, posted on their individual websites.

The Accessibility Advisory Committee will review new directives, guidelines, and updates from the province as they are released, and determine if updates to this Accessibility Plan are required based on those updates. The Accessibility Advisory Committee will make recommendations to the municipal units on the need for updates to their individual Accessibility Action Plans.

Responding to Questions and Complaints

- Anyone can lodge a complaint, pose a question, or express a concern about accessibility in Lunenburg County. These should be directed to the CAO of the appropriate municipal unit.
- The CAO will respond within a reasonable time. Before responding, the CAO will consult with the staff person responsible for the area of inquiry. The CAO's response will contain the reasons for the decision.
- If the complainant still has concerns, they can contact the Accessibility Advisory Committee Chair.
- Anyone can appeal to Council if they are not satisfied with the response from the CAO or the Accessibility Advisory Committee. Council may refer any appeal to the Accessibility Advisory Committee for additional review and recommendations before issuing a final response to the complainant.
- The CAOs will keep a record of all complaints, questions, and concerns submitted to them, and will provide summary updates to the Accessibility Advisory Committee on a regular basis. These updates will become part of the Accessibility Advisory Committee's continual review of the Accessibility Plan and may inform future changes.

Reference Documents

The **Built Environment Standard**, under the Government of Nova Scotia Accessibility Plan 2018-2021 will be released soon and include accessibility standards for the built environment, to prevent the design and construction of new barriers and remove existing barriers over time.

The **Clearing Our Path** resource, produced by the CNIB Foundation (2019), provides international standards and universal design principles to build accessible environments for people who are blind or have low vision.

Link: http://www.clearingourpath.ca/8.0.0-design-needs_e.php

The **Guidelines For Accessible Recreation** prepared for Lunenburg Queens Recreation Coordinators and Directors Association and Yarmouth Shelburne Municipal Recreation Association by Fulcrum Accessibility Consulting, 2018, includes a **Basic Standards of Accessibility list** developed as a result of accumulated insight and recommendations based on *the Americans with Disabilities Act*, the *Accessibility for Ontarians with Disabilities Act*, the *Accessibility for Nova Scotians Act*, and the *Human Rights Act of Nova Scotia*. Interwoven into these Guidelines are principles of Universal Design, the suggestions of persons with disabilities themselves, and learned techniques from practicing accessibility consultants and access audits on various buildings.

Link:

<https://s3.amazonaws.com/southshoreconnect.cioc/CCH/Revised+September+5th+edition+of++April+7+Combined+Audit+%26+Accessibility+Report.pdf>

The **Global Age-friendly Cities: A Guide** document produced by the World Health Organization (WHO), 2007, outlines research and recommendations for communities to become more age-friendly, including but not limited to, recommendations for outdoor spaces and buildings, transportation, and civic participation.

Link: https://www.who.int/ageing/publications/Global_age_friendly_cities_Guide_English.pdf

The **Government of Nova Scotia Accessibility Plan 2018-2021**, released by the Department of Justice in September 2018, is a multi-year plan setting specific priorities and commitments for achieving accessibility within the Government of Nova Scotia.

Link: <https://novascotia.ca/accessibility/plan/government-accessibility-plan.pdf>

The **Interim Accessibility Guidelines for Indoor and Outdoor Spaces**, released by the Nova Scotia Accessibility Directorate in April 2020, provide ways to identify barriers to accessibility in the built environment and are intended to be replaced by the provincial accessibility standard for the built environment.

Link: <https://novascotia.ca/accessibility/docs/Interim-Accessibility-Guidelines-for-Indoor-and-Outdoor-Spaces.pdf>

The **Wolfville: Access by Design, An Accessibility Plan for 2019-2022**, released by the Town of Wolfville in April 2019, is the first municipal-level accessibility plan. The Town was chosen by the Government of Nova Scotia to serve as an example for other communities in the province.

Link: <https://www.amans.ca/other-resouces/692-wolfville-accessibility-plan/file.html>

Committee Members

Accessibility Coordinator: Sarah Kucharski, Communications Officer, MODL

Community Members (6 of 6 positions)

David Outhouse	First Appointed: September 01, 2019 Term Expiring September 01, 2022
Louise Hopper	First Appointed: September 01, 2019 Term Expiring September 01, 2022
Patricia George-Zwicker	First Appointed: September 01, 2019 Term Expiring September 01, 2021
Ellen Johnson	First Appointed: September 01, 2019 Term Expiring September 01, 2021
Mary St. Amand	First Appointed: January 30, 2020 Re-Appointed: December 2020 Term Expiring December 2023
Desiree Gordon	First Appointed: December 2020 Term Expiring December 2023

Elected Officials (6 of 6 positions) Terms: 2yrs

Municipal Unit	Name
Municipality of the District of Lunenburg	Councillor Cathy Moore Alternate: Councillor Reid Whynot
Municipality of the District of Chester	Councillor Danielle Barkhouse Alternate: Councillor Abdela Assaf
Town of Bridgewater	Councillor Jennifer McDonald Alternate: Councillor Mike Conklin
Town of Lunenburg	Councillor Melissa Duggan Alternate: Councillor Susan Sanford
Town of Mahone Bay	Councillor Penny Carver Alternate: Deputy Mayor Francis Kangata
Village of Chester	Commissioner Martin Hiltz

Staff Resources (6 of 6 positions) Terms: N/A

Department	Name
Recreation	Diana Johnson , Recreation Coordinator, ToB
Communications	Sarah Kucharski , Communications Officer, MODL
Planning	Jessica McDonald , Director of Planning, ToB
Engineering	Greg Jonah , Engineering Technologist, MODC
Policy	Dylan Heide , C.A.O. ToMB
Heritage	Arthur MacDonald , Heritage Manager, ToL

6 February 2023

Town of Mahone Bay
Town Hall,
Mahone Bay, NS

Attn: His Worship, Mayor Dave Devenne

**Re: Town of Mahone Bay Municipal Planning Strategy (hereafter
"Planning Strategy") and Land Use By-law of the Town of
Mahone Bay (hereafter "Land Use By-law")**

**An application by Valerie Hearder and Veryan Haysom for re-
zoning of 195 Fairmont Street, 208 Fairmont Street and a vacant lot
(PID 60373065) with no Civic number (situated between 208
Fairmont Street and 178 Fairmont Street in the Town of Mahone
Bay (hereafter the "land") as Residential Un-serviced**

This is an application to the Town of Mahone Bay to re-zone our land in Mahone Bay from Residential (R) to Residential Un-serviced (RU). The area for which re-zoning is sought is comprised of 3 lots, namely:

Civic number 195 Fairmont Street (PID 60530607),

Civic number 208 Fairmont Street (PID 60373073) and

A vacant lot with no Civic number (PID60373065) situated between 208 Fairmont Street and 178 Fairmont Street in the Town of Mahone Bay.

The land is shown outlined in red on the attached plan and is owned by the undersigned, Valerie Hearder and Veryan Haysom. If our application is approved the land shown in red would be zoned RU for purposes of the Planning Strategy and the Land Use By Law.

We are applying to have the land rezoned for 2 principal reasons. First, our land is largely un-serviced. Second, the RU zone offers opportunities for use of the land that are not available in the Residential zone.

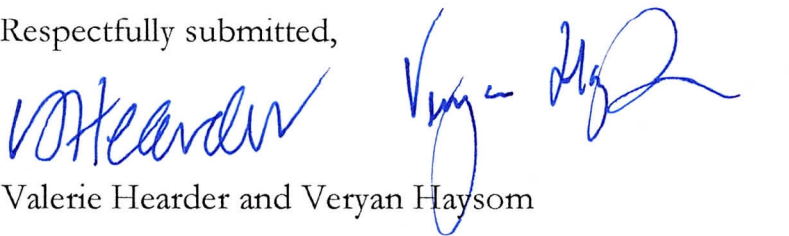
Our land is not within the identifiable urban core of the Town and has all the characteristics of the rural fringes of the Town. The land was formerly a smallholding. Our land adjoins the Bay-to-Bay Trail and the area of Town immediately adjoining the Trail to the south is zoned RU. Our land is largely un-serviced. There is no access to the Town's water supply or the Town's sanitary sewer. The road adjacent to our land is not paved. The Town does not supply any gutters or ditching to control run-off down the road. The Town's

storm drains do not extend to or serve the land. The Town does supply garbage and re-cycling pick-up, snow clearance, sanding in the event of severe, persistent icing, and some maintenance of the road as a dirt road. The Town's electrical utility does service the land. There are other areas of Town that receive a similar, and in some cases better, levels of service from the Town that are zoned RU. Re-zoning of our land from R to RU would be consistent with policy of respecting the RU zone as set out in the Planning Strategy.

We would like to be able to consider options for use of the land other than those permitted in the Residential Zone. The number and types of permitted uses in the RU would offer us options for making additional and better use of our land under Part 6.2 of the Land Use By Law.

We undertake to pay all applicable fees for this application if Council proceeds with its consideration.

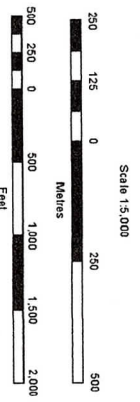
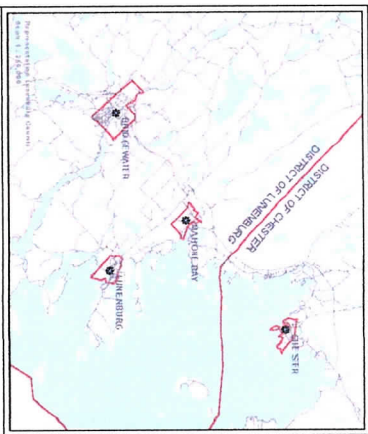
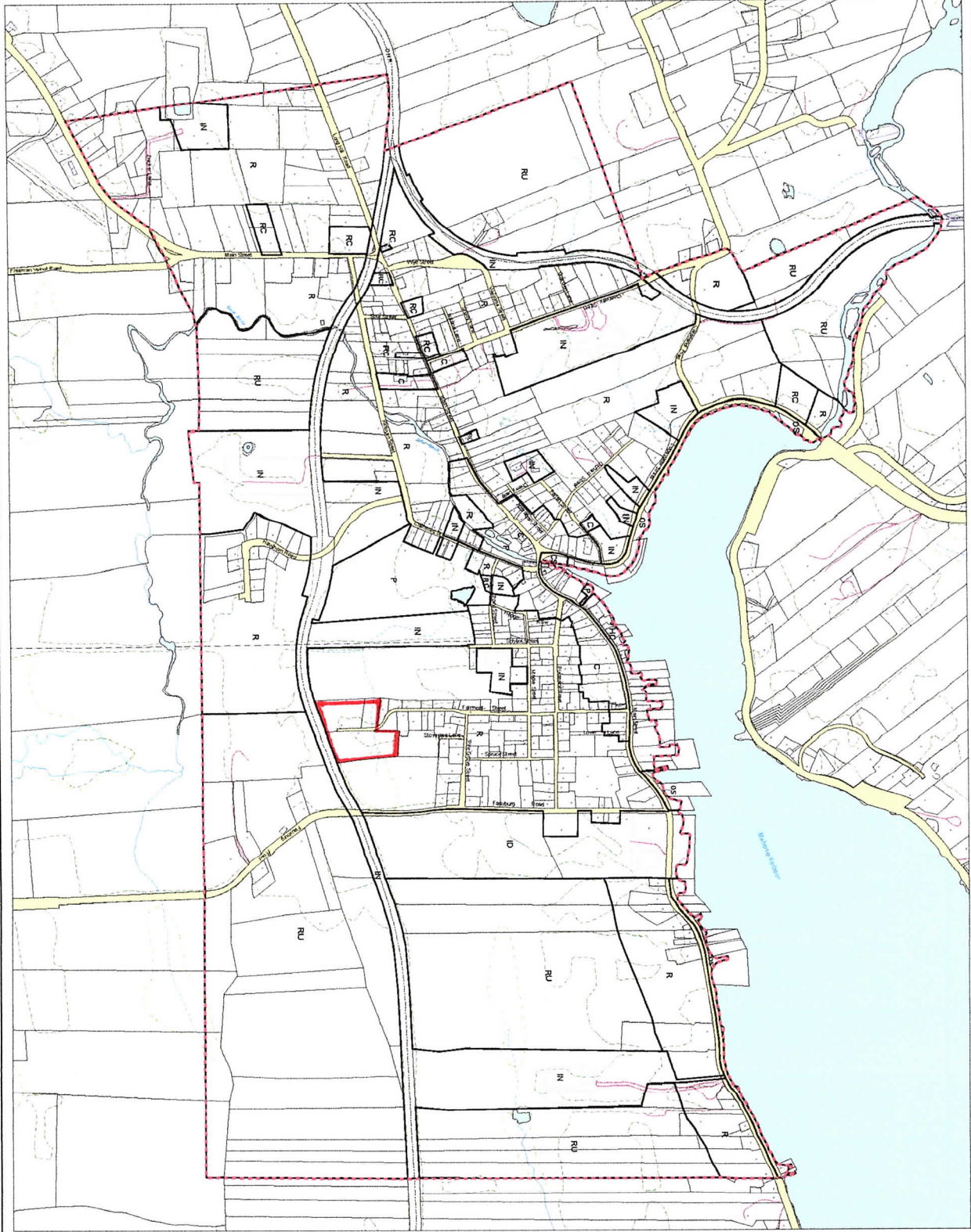
Respectfully submitted,



Valerie Hearder and Vervan Haysom

P.O. Box 690
Mahone Bay, NS
B0J 2E0

Attachment.



- LEGEND**
- CIVIC NUMBERS
 - ZONING
 - TOWN BOUNDARY
 - PROPERTY
 - MAINTAINED PUBLIC STREETS
 - WATER
 - R RESIDENTIAL
 - C COMMERCIAL
 - HC HARBOURFRONT COMMERCIAL
 - RC RESTRICTED COMMERCIAL
 - CS COMMERCIAL SHORELINE
 - IN INSTITUTIONAL
 - ID INDUSTRIAL
 - RU RESIDENTIAL UNSERVICED
 - OS OPEN SHORELINE
 - P PARK

Rev.:	Description:	Date:
1	To allow the development of 19 Acadian Street from Residential to Commercial	10/09/08
0		24/1/09

TOWN OF MAHONE BAY

LAND USE BY-LAW
SCHEDULE "A"
ZONING MAP

Map Created January 3, 2008

Digital File Name Zoning_Map

Dear Mayor Devenne,

At this time of year it is again my pleasure to outline the activities that Members of the Mahone Bay Garden Society have carried out in the Town gardens.

We carried out some renovation of the large Town Hall bed which continues to suffer from the depredations of the local deer herd. We removed some daylilies and added some dwarf Spireas and Shasta Daisy. We also renovated the area at the extreme north of the church parking lots. We were pleased the Town was able to remove the large, overgrown Mugo Pine and add soil and we have replanted with Catmint and Reed Grass.

We carried out our usual clean-up in April, we went around the gardens again in August and in the fall we did the pertinent cut-down.

We were pleased to be able to contribute to the Town's Flower Basket campaign and sponsored two baskets.

We would be very pleased to contribute to Buy-a-Bench if it could be something the Town could organize.

Your sincerely

Jenny Sandison President/ Mahone Bay Garden Society

Mayor Dave Devenne, Council Members, Dylan Hyde

19 February 2023

Dear Mayor Devenne, and Council members,

Re: Solar Garden location

My letter is mainly to set the record straight on my position on the location of the solar garden, specifically in relation to the area below the sub-station at the top of School Street.

Prior to the start of construction of the Solar Garden and before we knew about the chosen location, Veryan Haysom and I took a careful walk around the area below the sub-station as it seemed to us to be a logical and likely location. We decided we would NOT oppose the sub-station location in that vicinity should it be chosen, as it was for the greater good of our community.

No one ever contacted me about what my position would be on using Old School Lands as a potential location for the solar garden. No one contacted Talking Trees to find out what our group's position would be.

Since August 2021 I have heard 3 reports that Talking Trees opposed the substation location. I was told this came from 3 different Council officials.

One could dismiss this as hearsay, however, in a small town it is easy for an assumption or fiction to be re-told as fact. So let me be very clear: reports that Talking Trees opposed or would oppose locating the solar garden in the vicinity of the sub-station are not true.

I do not want this fiction to persist. I do not want to see Talking Trees used as a scapegoat for why a site near the substation was not chosen.

In this small community, surely we can have a civil conversation about such matters. I find it disappointing that that conversation was not held and assumptions appear to have been made. We are all neighbours. We need better communication.

While I'm here I'd like to state 2 things about the transmission route from the solar garden to the sub-station:

1. I am concerned about the quantity of trees that are slated to come down for the proposed transmission line and service road across expropriated lands. This has hurt and stressed a number of our neighbours and is a very unfortunate and hostile way to treat neighbours.
2. I support a transmission line route along Main Street / Highway 3A. That will cause some loss of power by a longer route but it saves the trees and saves the hostile expropriation of our neighbour's lands. We don't treat our neighbours this way.

Thank you for your time.

Sincerely,

Val Header
195 Fairmont St.
902 624 8181

Copies: Talking Trees Group (Didier Schvartz, Cathy Gregoire, Jen Scott, Tina McGuigan, Becky Atkinson, Chris Heide)



THE ORDER OF NOVA SCOTIA

22nd February 2023
H A L I F A X

Mayor David Devenne
Town of Mahone Bay
PO Box 530
Mahone Bay, Nova Scotia
B0J 2E0

Your Worship,

I have been asked by the Chancellor of the Order of Nova Scotia, His Honour the Honourable Arthur J. LeBlanc, to remind you that nominations to the Order of Nova Scotia may be made up until Friday March 17th 2023.

As a leader in your community, you are in an exceptional position to help recognize the work of exemplary citizens and those who have contributed to the life and vibrancy of our province.

You can download further information about the Order, along with electronic nomination forms via novascotia.ca/iga/order.asp. Should you require additional information or material, please do not hesitate to contact Ms. Julie Langille, Manager Protocol and State Ceremonial at 902-424-4194, or julie.langille@novascotia.ca. You may also contact me directly at 902-424-7050, or christopher.mccreery@novascotia.ca.

This closing date for 2023 nominations is Friday March 17th. The Lieutenant Governor and Advisory Council very much appreciate your assistance in this matter.

With all kind regards,

Yours sincerely,

Christopher McCreery, MVO, PhD
Secretary of the Order of Nova Scotia



**Municipal Affairs and Housing
Office of the Minister**

PO Box 216, Halifax, Nova Scotia, Canada B3J 2M4 • Telephone 902-424-5550 Fax 902-424-0581 • novascotia.ca

February 10, 2023

Mayor David Devenne
Town of Mahone Bay
P.O. Box 530
Mahone Bay NS B0J 2E0

Dear Mayor Devenne:

I am pleased to inform you that a direct deposit in the amount of \$1,000.00 will be made to your municipal account from the 911 Cost Recovery Fund. As in past years, the purpose of this funding is to provide for the recovery of the incremental costs associated with the administration of civic addressing programs at the municipal level.

I want to take this opportunity to express my thanks to you and your staff for the excellent support provided to the Nova Scotia 911 system, without which we could not continue to deliver the very high caliber of service that Nova Scotians have come to expect.

Should you have any questions, please contact David Wilson, Director, Provincial 911, Emergency Management Office Emergency Management Office toll free at 1(866) 424-5620.

Sincerely,

A handwritten signature in blue ink, appearing to read "John Lohr".

John Lohr
Minister of Municipal Affairs and Housing

c Nova Scotia Federation of Municipalities

Kelly Redden

From: Patricia Smith [REDACTED] >
Sent: February 27, 2023 10:25 AM
To: Town of Mahone Bay Clerk
Subject: Strategic Plan

You don't often get email from patriciaasmithster@gmail.com. [Learn why this is important](#)

CAUTION: This email originated from an external sender.

Hello,

A couple of comments:

2.1. Housing Supply

1) Presently there appears to be a halt on new construction. There was supposed to be a building behind the Post Office and at the site of the old Masonic Hall (by the way that is an eyesore).

I believe the land is owned by one developer who also appears to have extensive land holdings in Mahone Bay.

Is there a way to “ encourage” this building to take place or to insist that the “ eyesore” is removed?

2) What are the regulations around AirB&B? It seems a number of properties that could be regular rental properties are now rented to short term rentals which means that they are under used.

3.2 Protection of our Shoreline is a worthy endeavour and we can hopefully continue to protect more of the shoreline in front of the Three Churches.

Thanks to the Mayor and Council for their time and effort.

Patricia and Alan Smith. [REDACTED]

Kelly Redden

From: David Houston <[REDACTED]>
Sent: February 26, 2023 5:40 PM
To: Town of Mahone Bay Clerk
Subject: Strategic Plan comments

Follow Up Flag: Follow up
Flag Status: Flagged

CAUTION: This email originated from an external sender.

Not everyone in the household had a chance to review the survey prior to the closing date.

A few comments follow.

The revised 2.1 Strategic Action: Develop and implement policies that will enhance and protect the Town's built heritage and historic atmosphere requires some teeth. This will most likely require servicing areas for development. Making Fairmont St. One Way from Main St. to Pleasant St. is a good idea as per the transportation plan for flow and safety.

The intersection of Pleasant St. and Main St. is challenging for pedestrians.

Has any solution been proposed?

And of course, to rezone the soccer field from surplus to parks and recreation.

David Houston

Karen Pinsent
[REDACTED]

Kelly Redden

From: James Brunt [REDACTED]
Sent: March 1, 2023 5:16 PM
To: Town of Mahone Bay Clerk
Subject: feedback on Strategic Plan

You don't often get email from bruntjd@gmail.com. [Learn why this is important](#)

CAUTION: This email originated from an external sender.

Hello Town of Mahone Bay,

I had a few minutes to review the 2021-2025 Strategic Plan and the Jan 26 2023 update and wanted to provide the following "big picture" feedback.

1. A key measurable result by 2025 is 10% population growth. How does council believe this goal aligns with a 34% proposed increase in electrical utility costs for rate payers?
2. I would like to see more focus on community / tourism events that make people want to come to Mahone Bay (ie: Scarecrow festival, Father Christmas, cycling/fat bike events, possibly bringing back the Wooden Boat/Pirate festival, etc). One area of need to improve these events would be providing better parking options for visitors.
3. As a small town with several recent and planned large scale projects in process, care should be taken by council to stay fiscally responsible.

Sincerely,






James Brunt
[REDACTED]



Report to Council March 9, 2023

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	Staff amend the Respectful Workplace Policy and/or Employee Conduct Policy to reflect points raised in review of the draft Violence in the Workplace Policy specific to Town employees and recommend to Council.	08-Sep-20	Mar., 2023	<div><div></div><div></div><div></div><div></div><div></div></div> 50%
2	Staff to develop a multi-year bench installation program with potential locations being decided on in consultation with the Age Friendly Community Committee in alignment with the CBCL Transportation Plan Report and Accessibility Standards.	08-Sep-20	Mar., 2023	<div><div></div><div></div><div></div><div></div><div></div></div> 75%

3	Staff to initiate discussion with MODL Planning staff and prepare a report for Council about the possibility of intermunicipal collaboration between the Town of Mahone Bay and MODL on the topic of housing in the preparation of their respective planning documents.	26-Nov-20	May., 2023		75%
4	Direct staff to include accessible hearing solutions in the Accessibility Operational Plan, anticipated in 2021-22	25-Mar-21	Mar., 2023		
5	Staff to apply to the Canada Healthy Communities initiative and the Canada Cultural Spaces Fund to sponsor Phase 3 improvements to the Michael O'Connor Memorial Bandstand.	08-Jun-21	Mar., 2023		75%
6	Staff to initiate a Home Charger Pilot Program for electric vehicle owners under the Grow the Load Initiative.	29-Jul-21	May., 2023		75%



Notes: In progress. Discussion initiated with MODL Planning staff. Timeline coordinated with Plan Mahone Bay process.

Notes: Will be incorporated into Accessibility Operation Plan. Lunenburg County Accessibility Coordinator is working to coordinate the development of Accessibility Operational Plans for Lunenburg County municipalities. Draft Accessibility Operational Plan will be presented by Accessibility Coordinator at Council's regular meeting on March 9th.

Notes: Canada Healthy Communities Initiative application did not receive approval. Canada Cultural Spaces Program application will be submitted for implementation in 2023 (if approved).

Notes: In Progress. Town staff coordinating with AREA staff on development of pilot program. Associated residents survey to inform program development completed in 2022. Implementation planned for Spring 2023.













7	Staff to produce a report on the Town's Procurement Policy.	28-Jul-21	May., 2023	<div><div></div><div></div><div></div><div></div><div></div></div>	50%	Notes: Assigned to Manager of Finance (Treasurer), will be presented following annual audit and budget process.
8	Staff to provide a report on the Townsuite programs which may be relevant to the Town's operations.	29-Jul-21	May., 2023	<div><div></div><div></div><div></div><div></div><div></div></div>	75%	Notes: In progress. Assigned to Manager of Finance (Treasurer), will be presented following annual audit and budget process.
9	That minimum standards for housing be reflected in any housing strategy that the Town may develop.	14-Sep-21	Jun., 2023	<div><div></div><div></div><div></div><div></div><div></div></div>	50%	Notes: Update report concerning Housing Strategy development appeared on Council's Oct 27th meeting agenda.
10	Approve the reimbursement to Mr. Todd Nickerson in the amount of \$51,282.19 and direct staff to undertake the necessary steps to conduct a joint tax sale with the Municipality of the District of Lunenburg.	28-Oct-21	Mar., 2023	<div><div></div><div></div><div></div><div></div><div></div></div>	75%	Notes: Reimbursement has been issued. Staff continue to work on the necessary financial documentation to coordinate with MODL.
11	Direct staff to issue an RFP for legal services.	28-Oct-21	Mar., 2023	<div><div></div><div></div><div></div><div></div><div></div></div>	75%	Notes: Following the determination that there is not an attractive option to pursue a regional approach to contracting legal services, an RFP will be issued in March 2023.
12	Staff to convene a Special Council meeting in the new year to discuss the RCMP service that the Town contracts through the Province.	09-Nov-21	Mar., 2023	<div><div></div><div></div><div></div><div></div><div></div></div>	75%	Notes: Scheduled for May 19, 2023.






13	Staff to develop draft protocols for the new community hall as an emergency shelter.	27-Jan-22	Mar., 2023	<div><div></div><div></div><div></div><div></div><div></div></div>	75%	Notes: AEC now doing preliminary work in this regard with REMO report to Council anticipated to Council's March 30th meeting.
14	Staff to complete negotiation and establish terms and conditions whereby the Mahone Bay Soccer Club/Mahone Bay Centre will have a contractual responsibility to provide scheduling, management, and ongoing maintenance of the field and that same be provided to Council for	27-Jan-22	Mar., 2022	<div><div></div><div></div><div></div><div></div><div></div></div>		Notes: Report with draft Agreement included on Council's March 9th meeting agenda.
15	Staff to initiate discussions with the Nova Scotia Liquour Commission concerning potential cyclist and pedestrian safety improvements to their property on Main Street.	08-Mar-22	Mar., 2022	<div><div></div><div></div><div></div><div></div><div></div></div>	50%	Notes: Staff in discussion with Nova Scotia Liquour Commission. Report to Council anticipated in March.
16	Staff to prepare a report on an Electric Vehicle car sharing program to be presented to the Climate and Environment Committee.	24-Mar-22	Mar., 2023	<div><div></div><div></div><div></div><div></div><div></div></div>		Notes: Report presented to March 1st meeting of the Climate and Environment Committee. Staff Report on Council's March 9th meeting agenda (along with Committee recommendation).
17	Council take no action for a further eighteen (18) months from the date of this resolution regarding the discharge of MB-DA2019-001.	12-Jul-22	Feb, 2024	Not yet begun		Notes:

18	Staff to reach out to MODL staff to discuss any interest in extending Town water/wastewater services into Mader's Cove.	14-Jul-22	Mar., 2023	<div><div></div><div></div><div></div><div></div><div></div></div>	50%
		Notes: In Progress.			
19	Defer the Ghaffari/Mahmoodi request until the resolution of the Plan Mahone Bay process.	11-Oct-22	Jun., 2023	<div><div></div><div></div><div></div><div></div><div></div></div>	25%
		Notes: Property owners have been notified of the decision of Council.			
20	Direct staff to execute a twenty-five year power purchase agreement with AREA for wind energy incremental to AREA's existing 23.5W Ellershouse Wind Farm, delivered as the wind blows and when the Town can use it in a given hour, with the added option for the Town to increase its annual takings from AREA to achieve 100% renewable energy supply if the town elects to subscribe to energy balancing services	11-Oct-22	Mar., 2023	<div><div></div><div></div><div></div><div></div><div></div></div>	75%
		Notes: In Progress.			
21	Direct staff to coordinate with the Fire Chief to present the draft by-law to the Fire department to obtain specific stakeholder feedback to be presented to council.	08-Nov-22	Mar. 2023	<div><div></div><div></div><div></div><div></div><div></div></div>	75%
		Notes: Presented to Fire Department meeting on November 15, 2022. Staff have been informed that feedback will be provided in writing; anticipated in March.			

22	Direct staff to consider the recommendation of the PAB respecting the right turn onto Main Street from Edgewater Street in the preparation of the anticipated future report that staff has already been asked to prepare.	08-Nov-22	Mar. 2023	<div><div></div><div></div><div></div></div>	50%
		Notes: Included in external consultants review of Main/Edgewater Intersection (contracted to WSP).			
23	Refer [request for Truth & Reconciliation crosswalk] to the traffic authority and traffic authority to report back to Council to include discussion with the local First Nation Community and an appropriate painted surface.	08-Nov-22	Mar. 2023	<div><div></div><div></div><div></div></div>	75%
		Notes: Referenced in traffic update report on Council's Feb 7th meeting agenda. Outreach to local First Nation Community in progress.			
24	Revise the predesign for a public works garage capped at a maximum of \$1.5 million inclusive of net HST.	13-Dec-22	Mar., 2023	<div><div></div><div></div><div></div></div>	50%
		Notes: In progress. Report anticipated to Council's March 30th meeting.			
25	Inquire of the South Shore Regional Library Board about the rationale for an appointment to that Board and if there is a preference for a community member or a member of Council, and on receiving that answer that Council consider whether an appointment to that Board is necessary.	13-Dec-22	Feb., 2023	<div><div></div><div></div><div></div></div>	75%
		Notes: Correspondence has been sent and staff will share the response with Council when it becomes available.			

26	Review the Town of Mahone Bay Alternative Voting By-law and provide Council with any suggested amendments to ensure clarity following the second election conducted using Alternative Voting Methods.	10-Jan-23	Mar., 2023	<div><div></div><div></div><div></div></div>	75%
		Notes: Report anticipated to Council's March 30th meeting.			
27	Coordinate with the Town's Municipal Advisor to schedule a Governance in a Municipal Context training session with DMAH staff.	10-Jan-23	Mar., 2023	<div><div></div><div></div><div></div><div></div></div>	75%
		Notes: Staff have been in communication with Municipal Advisor and are now working to find a date.			
28	Consult with the Wooden Boat Society regarding possible replacement of pump-out station at the marina and report findings and recommendations to council as soon as possible.	10-Jan-23	Mar., 2023	<div><div></div><div></div><div></div><div></div></div>	75%
		Notes: In progress. Recommendation included in Marina Wharf Report to Council's Jan 26th meeting (deferred to Feb 7th). Report anticipated to Council's March 30th meeting.			
29	Consult with the Wooden Boat Society regarding the possibility of seeking Blue Flag designation for the marina and report findings and recommendations to council.	10-Jan-23	Mar., 2023	<div><div></div><div></div><div></div><div></div></div>	50%
		Notes: In progress.			

30	Prepare a staff report including commercial real estate valuation of the property (old Firehall) for sale, the results of public expression of interest for the building and a proposal from staff including costs to renovate the building into a long-term public works facility for the April 11, 2023 Council meeting.	26-Jan-23	Apr., 2023					25% Notes: In progress. Request for Expression of Interest published March 3rd, closing March 31st.
31	Obtain legal confirmation on the ability of the Town to provide direct assistance to residents in the form of rebates to HOME Program participants and tax relief for Electrical Utility Bill Payment Program	26-Jan-23	Mar., 2023					75% Notes: In progress.
32	Provide Council with a report regarding the potential implementation of a marketing levy and interaction with the Provincial Short-Term Accommodation legislation.	26-Jan-23	Apr., 2023	Not yet begun Notes:				
33	Prepare a report with information for Council on the costs and potential funding opportunities to cover logistics such as the rental fees, opening reception, and honoraria, for the Town to host an exhibit of There is no one Story of Black Girlhood: A Series of Paintings by Rebecca Fisk.	26-Jan-23	Mar., 2023					50% Notes: Staff have begun assessing logistics and researching funding opportunities.

34	Continue (with AREA) dialogue with Mr. Sampson and work with him to best manage site runoff, and that staff be directed to review the approved storm water management plan for the solar garden site and bring recommendations for its improvement to Council.	07-Feb-23	Mar., 2023		75%
		Notes: In progress.			
35	Proceed with recommended tee-up of the Pleasant Street and Main Street intersection.	07-Feb-23	Jun., 2023		25%
		Notes: In progress with WSP (engineering).			
36	Carry out an assessment of the location of accessible parking spaces and no parking zones and report to Council in this regard prior to the issuance of the 2023 painting tender.	07-Feb-23	Apr., 2023		50%
		Notes: In progress.			
37	Prepare a communications package for the community regarding the upcoming 2023 transportation plans.	07-Feb-23	Mar., 2023		50%
		Notes: In progress.			
38	Consult with the MacLeod Group and identify appropriate flags to be used at future events which will be held in Mahone Bay to welcome the international healthcare workers who will be joining the Mahone Bay Nursing Home staff.	07-Feb-23	Mar., 2023		Not yet begun
		Notes:			

39	Conduct an inventory of kindness meters on Town property.	07-Feb-23	Mar., 2023	<div></div>	<div></div>	<div></div>	25%
		Notes:					
40	Develop a Noise By-law for the Town to be presented to Council at their April 27th regular meeting.	23-Feb-23	Apr., 2023	Not yet begun			
		Notes:					



Town of Mahone Bay

Staff Report

RE: Council Policy Amendment

March 9, 2023

General Overview:

This report is to provide Council with a draft amended Council Policy for consideration.

Background:

The Council Policy was reviewed at meetings of Policy and Strategy Committee on the following dates: September 26, 2022; October 24, 2022; November 28, 2022; and January 30, 2023. At each of those meetings possible amendments to the policies were discussed and at the following motion was passed at the January 30, 2023 meeting:

THAT this committee remove the Public Input Session from the draft Amended Council Policy.

Analysis:

Notes were made at each of the listed meetings of the Policy and Strategy Committee to capture suggestions made by Committee members for the amendment to the Council Policy. Amendments were made to clarify and/or simplify procedure, clarify language, and to align the policy with best practices which have developed since the original implementation of the Council Policy.

Attached to this agenda is the amended Council Policy with the amendments developed in discussion at the Policy and Strategy Committee meetings of September 26, 2022; October 24, 2022; November 28, 2022; and January 30, 2023.

Financial Analysis:

There are no identifiable financial implications of amending the Council Policy.

Links to Strategic Plan:

Equitable and Inclusive Growth

- Governance to Meet Expectations of our Growing Community.

Recommendation:

It is recommended, that at the March 30, 2023 meeting of Council

THAT Council approve the amended Council Policy.

Respectfully submitted,

Maureen Hughes

Town Clerk and Deputy CAO

Attached: DRAFT Amended Council Policy



1.0 Purpose

The purpose of this policy is to provide a standard set of guidelines concerning the procedures of Council and Town Council meetings. This policy will provide Council, staff and community members with a reference for Council procedures, meeting schedules, and roles and responsibilities of Council members.

All meetings of Council must be held in accordance with the Municipal Government Act.

2.0 Scope

The Town Council Policy applies to all members of Town Council as well as Town staff and any members of the public in attendance or participating in a Town Council meeting and meetings of Town Council Committees (except as noted in the Town of Mahone Bay Committees policy).

The Town Council Policy will repeal and supersede any and all previous policies held by the Town of Mahone Bay regarding and/or governing Town Council and Town Council meetings.

3.0 Council

3.1 Town Council: Council shall consist of seven elected members; five Councillors, a Deputy Mayor and a Mayor.

3.2 Organization of Council: At the first meeting of Council after a regular or special election, the Council shall meet and administer the required oaths and appoint one of their number to be Deputy Mayor.

3.3 Appointment of Deputy Mayor: The candidate who received the most votes at the polls of the municipal election shall be appointed Deputy Mayor on their consent to this appointment. If the person appointed as Deputy Mayor ceases to be a member of Council, or if the candidate who received the most votes does not consent to the appointment, then the member of Council who received the next highest number of votes at the most recent election shall be appointed Deputy Mayor for the balance of the term on their consent to this appointment.

If those nominated for Council are acclaimed, then the Councillor with the longest service on Council shall be appointed Deputy Mayor, on their consent to this appointment. In the event that this isn't possible, the selection will be made by motion of Council. If the person appointed as Deputy Mayor ceases to be a member of Council

then the member of Council with the next longest service on Council shall be appointed Deputy Mayor for the balance of the term on their consent to this appointment.

3.4 Responsibilities of Council: Members of council are expected to review pre-meeting packages provided, attend Council meetings and committee meetings as scheduled, respond to correspondence and attend special events. Council members are to conduct themselves in accordance with expectations as set forth by the Town of Mahone Bay.

3.4.1 The Council **as a whole** provides direction on the administration of the Town to the Chief Administrative Officer. ~~All council members are required to vote during meetings and any non-vote will be deemed as a vote against the issue.~~

3.4.2 No individual Council member shall instruct or give direction to an employee of the Town.

3.5 Responsibilities of Deputy Mayor: The Deputy Mayor will act in the absence or inability of the Mayor or in the event that the office of Mayor becomes vacant.

3.6 Responsibilities of Mayor: The Mayor will preside over meetings of Council. Prior to the meeting, the Mayor will consult with the CAO concerning the meeting agenda **prior to the agenda being published**. The Mayor shall **may** monitor the administration and government of the Town. The Mayor may call a special meeting should an issue arise that requires immediate attention. Where the Mayor determines that there is an emergency, the council may meet without notice or with such notice as is possible in the circumstances. The Mayor shall also act as a public spokesperson in the media; if required, this can be designated to another member of Council or staff.

4.0 Council Meetings

4.1 Regular Council Meetings: The Council meeting schedule is determined by Council, the CAO and the Town Clerk on an annual basis. No notice is provided for regular meetings.

4.1.1 Meeting Calendar: There will be a meeting calendar available to Council and the public by January 2nd of each year, posted at the Town Hall and on the Town website. This calendar will list all regular meetings of the Town Council and council committees.

Staff will provide electronic invitations to Council members for all regular meetings of Council in a calendar year by January 2nd of that year. Council members will receive an automated reminder to submit agenda items one week prior to each meeting.

4.2 Special Council Meetings: The Town Council shall hold Special Council meetings as may be necessary or expedient for the transaction of Town business. Special Council meetings will follow the same procedures as regular Council meetings. The CAO shall give the public three business days notice of special meetings by posting at the Town Hall and on the Town website. Failure to provide public notice does not invalidate the meeting.

4.3 Emergency Meetings: Emergency meetings are Special Council meetings held in response to an emergency as determined by the Mayor.

~~4.4 Meeting Calendar: There will be a meeting calendar available to Council and the public by January 2nd of each year, posted at the Town Hall and on the Town website. This calendar will list all regular meetings of the Town Council and council committees.~~

4.4 Council Meeting Packages: The Town Clerk shall distribute a Council package containing all the relevant documents for each regular or special meeting including: an agenda; minutes; documents corresponding to **presentations** or Council items; and staff reports or other materials necessary to the meeting as per the agenda. The Council package will be distributed a minimum of three business days prior to the meeting. For special meetings these timelines may be reduced. Council meeting packages for regular meetings will be posted on the Town website three business days in advance of the Council meeting; special meeting packages will be posted in advance if possible. Closed session materials that are pre-distributed to Council members or circulated in closed session are deemed confidential information and shall not be released to the public; physical and electronic copies are to be destroyed following the meeting.

4.5 Agenda: Draft agendas for Council meetings are completed through consultation between the CAO and Town Clerk. Agenda items may be added by Council members, Town staff and the public as specified in this policy.

Council agendas are posted on the Town website and in pre-determined public locations three business days prior to the Council meeting.

4.6 Minutes: At regular meetings of Council, except when Council resolves to defer the approval of minutes for a maximum of one additional meeting, the minutes of the previous regular meeting and subsequent special meetings will be reviewed and after all necessary corrections and amendments have been made, the minutes shall be approved by Council. To facilitate this process draft minutes will be circulated five business days prior to each regular meeting and the Town Clerk will bring an updated version reflecting any suggested corrections to the meeting for approval. The minutes shall be restricted to a record of the date, location, time, **absence and regrets, gallery attendance**, Council members and staff present, and the outcomes and actions taken on all agenda items. The approved minutes will be signed by the Clerk and the Mayor, or their designates. The original, signed and sealed minutes shall be kept by the Clerk. Within three business days of approval, minutes will be uploaded onto the Town website.

4.7 Recordings: Regular Town Council Meetings and Special Town Council Meetings will be recorded and uploaded to the Town of Mahone Bay's video platform for public viewing and information. Audio recordings will be taken as a backup but will not generally be saved. Closed sessions will not be recorded. The approved written Minutes for meetings, presented to Council by the Town Clerk, remain the official record of Council meetings.

Presentations will be advised that the meetings are recorded.

4.8 Staff: The Chief Administrative Officer and the Town Clerk will generally be in attendance at meetings of Council. The CAO will assist and inform Council, the Clerk will keep a record of the meeting and may, at the discretion of the Clerk, appoint recording secretaries as appropriate. Other members of staff may be present at the invitation of Council, as directed by the CAO.

4.9 Quorum: As per the Section 20 of the Municipal Government Act quorum will be achieved by a majority of the maximum number of persons that may be elected to Council. In the case of quorum not being met within 15 minutes of the appointed meeting time, or if quorum is lost during a meeting, the meeting will be adjourned and rescheduled.

4.10 Chairperson: Once quorum is met, the Mayor, if physically in attendance, will chair the meeting. If the Mayor is not expected to be present or is not present within 15 minutes of the meeting's starting time, the Deputy Mayor shall take the chair and preside during the meeting or until the arrival of the Mayor. If neither the Mayor nor Deputy Mayor is physically in attendance within fifteen minutes of the meeting's starting time, the Chief Administrative Officer shall call the meeting to order and the Councillors present shall appoint one of the members the Chair and they will preside during the meeting or until the arrival of the Mayor or Deputy Mayor.

The Chair may vote on any motion but may not introduce motions. If the Chair wishes to introduce a motion they may request that another member of Council temporarily take the Chair; this will be recorded in the minutes.

4.11 Breaks: Once a meeting has exceeded 2 hours, the Chair will entertain a motion for a 15 minute break.

4.12 Order of Business: **Following the offering of a land acknowledgement**, the order of business at a regular or special Council meeting shall generally adhere to the following structure:

- a) The Chair will call the meeting to order;
- b) Approval of the meeting agenda;
- c) Approval of the Minutes of the last regular meeting and of any special meeting(s) held since the last regular Council meeting;
- d) Presentations from the Public;
- e) Correspondence – actionable items;
- ~~f) Correspondence – information items;~~
- g) Consideration of reports of staff;
- h) Motions or items brought forward by Council;
- i) Reports from Council Committees and external boards and commissions of which the Town is a member
- j) New Business;
- k) Closed session if required;

l) Adjournment.

~~4.13 Public Input Session: The fifteen (15) minutes prior to the Call to Order of regular Council meetings will be allocated for a public input session. Members of the public who have comments to make will be asked to state their place of residence and will be allotted an equal share of the time allotted for public comments.~~

~~The minutes will reflect the name and residence of those who speak as well as the general topic about which they spoke. No motions or decisions shall be introduced by Council at the public information session; Council members may raise items under New Business as per the provisions of this policy.~~

4.13 Approval of Agenda: At the beginning of each Council meeting, Council shall approve the meeting's agenda. At this time an item can be added by a Council member under the category of New Business. If an item is deemed to be of a time-sensitive nature it may be added under Items brought forward by Council with a motion to amend the agenda, if this motion fails the item may still be added under New Business.

4.14 Presentations: Organizations or individuals are able to make presentations, in person, at Town Council meetings. A maximum of two presentations can be scheduled for any one meeting of Council ~~emergency situations exist or there is cause for more or less presentations as determined by the CAO and Mayor.~~ unless there is cause to alter the presentation availability as may be necessary or expedient for the transaction of Town business.

Presentation applications must be accompanied by an Executive Summary, any background information or any written documentation relating to the issue and must specify any requests of the Town, for circulation with the agenda. Presentations must generally submit a completed Presentation Application Form (attached as a schedule to this policy) to the Clerk for approval a minimum of five business days prior to the Council meeting; applications are available at Town Hall and on the Town website. Invited presenters will not be requested to complete the presentation form and may be afforded more time at the discretion of the Chair.

Approved presentations are allotted 10 minutes to present to Council; if more time is needed for special consideration, a special meeting can be scheduled to receive the presentation of a delegation.

The Chair shall interrupt the presentation when the 10 minute timeframe is exceeded and ask direction from Council on whether the presentation shall continue. If the Chair rules that the presentation is concluded, the person or persons appearing shall withdraw, and the decision of the Chair shall not be subject to challenge.

No motions or decisions shall be introduced by Council concerning a delegation's requests at the same Council meeting as the presentation save for motions to refer an issue to a Council Committee or to staff.

A delegation request may be refused if the content is threatening, racist, and/or otherwise discriminatory and/or if it pertains to personnel or public safety matters.

4.15 Correspondence: Correspondence to Council and/or correspondence requiring the attention of Council will be placed on the agenda. ~~in two categories; Action (for correspondence requiring a response of Council) or Information.~~ Correspondence must **include** have a full name, address or place of residence, and contact information ~~included~~; anonymous correspondence will not be accepted. For a piece of correspondence to be added to the agenda for an upcoming council meeting, it must be received by the Town Clerk no later than five business days before the meeting. **Receipt of correspondence will be acknowledged with a response indicating whether it will be forwarded or appear on a Council agenda.**

Council members will speak only to items requiring action

4.16 Staff Reports: Reports from staff will be provided to Council in the Council package; the reports may include recommendations which require motions. A report on tasks previously assigned by Council will be provided on each agenda. The CAO will respond to questions regarding the reports.

4.17 Policy Approval Process: Policies proposed for adoption, amendment or repeal shall be circulated to Council by the CAO and will then be presented for discussion at **a the next meeting of Town Council.** The policy will then appear **on the agenda under Staff Reports** ~~be presented for consideration at the next a meeting of Council that is held no less than seven (7) days following the date received for consideration. and will appear on the agenda under Staff Reports.~~

4.18 By-Law Approval Process: By-laws proposed for adoption, amendment or repeal shall be presented at a meeting of Council and given first reading by motion. At least fourteen days before a by-law is read for a second time, notice of Council's intent to consider the by-law shall be published in a newspaper circulating in Town, posted at the Town Hall and posted on the Town website. The notice shall state the object of the by-law, the date and time of the hearing provided for public input, and of the meeting at which the council proposes to consider it and the place where the proposed by-law may be inspected. Council will schedule a hearing prior to second reading, generally immediately prior to the Council meeting where second reading is on the agenda. Only Council members present at the hearing may vote on the motion for second reading. On receiving second reading a notice of the By-Law's adoption, amendment or repeal shall be published in a newspaper circulating in Town.

4.19 Town Council Committee Reports: Town Council Committee Reports will be presented by one of the Council members who sits on the Town Council Committee. The complete draft minutes from each committee meeting will be provided to all of Council for their review in the Council package following their preparation. The Council member will present only the critical highlights of the meetings and motions or items requiring Council action or direction.

4.20 Items brought Forward by Council: Any member of Council may bring forward items of business or interest for consideration by Council. Motions can be made on these items during the meeting. To add a Council item to the agenda Council members must contact the Town clerk in writing in a minimum of five business days prior to the meeting date requesting the item be added; the Council member must provide sufficient background information for inclusion in the meeting package.

~~Staff will provide Outlook electronic invitations to Council members for all regular meetings of Council in a calendar year by January 2nd of that year; once accepted, Council members will receive an automated reminder to submit agenda items one week prior to each meeting.~~

4.21 New Business: New Business presents an opportunity to raise subjects not previously discussed or included on the meeting Agenda. Council members can provide Notice(s) of Motion for upcoming meetings of Council; motions cannot be made under New Business. The Council member making the Notice of Motion will provide the motion to the Town Clerk for submission to Council in the next Town Council meeting package. Under New Business, Council members may bring forward items of interest to Council and the public and/or ask questions of the CAO.

4.22 Closed Sessions: The Council may meet in closed session **as permitted under the Nova Scotia Municipal Government Act** to discuss matters relating to:

- a. Acquisition, sale, lease and security of municipal property;
- b. Setting a minimum price to be accepted by the municipality at a tax sale;
- c. Personnel matters;
- d. Labour relations;
- e. Contract negotiations;
- f. Litigation or potential litigation;
- g. Legal advice eligible for solicitor-client privilege;
- h. Public security;

No decision shall be made in closed session except a decision concerning procedural matters or to give direction to staff of, or solicitors for, the Town.

The meeting minutes will note the reason Council met in closed session and the duration, but no other information.

5.0 Meeting Procedures

5.1 Motions, Voting and Speaking:

- a) All motions shall be decided by majority vote of those present. An abstention will be considered a vote against the motion. If a motion fails to secure a majority of yes votes it will be considered to have failed.

- b) A motion may be withdrawn by the mover at any time, with the consent of the seconder, before the Council has voted on it.
- c) Prior to beginning a vote on any motion a Council member may request a roll-call vote. If a roll call is so requested the Chair will read each member's name in alphabetical order by surname and the member will reply with a yes or no vote.
- d) When any question is before Council only the following motions can be made:
 - i) A motion to amend the original motion;
 - ii) A motion to refer the question to any committee;
 - iii) A motion to defer the consideration of the question to a time specified by motion;
 - iv) A motion that the question be put to a vote;

e) A motion must be seconded before it is debated or discussed.

- f) A motion that the question be put to a vote shall itself be put to a vote without further amendment or debate, but a motion that the question be put to a vote will not itself be put to a vote until every Council member who has not spoken on the question and wishes to speak has been heard.

When a motion is to be put to a vote, the Chair will ask "Is Council ready for the question?" and if no Council members speaks the Chair shall ask for the vote; no Council member is permitted to speak after the Chair asks for the vote.

- g) Once a motion has been defeated the same motion will not be reintroduced for Council's consideration unless significant new information has been provided to Council. The Council will vote to reconsider a motion prior to the motion itself being put before Council.

h) A motion which has been passed may be the subject of a motion to rescind. A motion to rescind can only be made if no action has been taken on the original motion. It can be made at any time (later meetings included) after the original motion was made and passed. A motion to rescind will not be put to a vote until every Council member who has not spoken on the question and wishes to speak has been heard. If the rescind motion passes, it completely wipes out the original motion.

- ~~i) The Chair will start every question by asking "Is Council ready for the question?" and if no Council member speaks, the chair shall ask the question, after which no Council member is permitted to speak on the motion. A motion must be seconded before it is debated or discussed.~~

- j) The following questions will be decided without debate:

- i) A motion to reconsider;
- ii) A motion to allow any person other than the Council Members or CAO to address the Council;

iii) A motion to adjourn.

- k) Every Council member, prior to speaking on any question or motion, will raise their hand and wait to be acknowledged by the Chair before speaking. If more than one Council member raises their hand to speak at the same time, the Chair shall decide who will be allowed to speak first.
- l) No Council member may speak more than twice, without the permission of Council, on any motion except to explain a misconception of their remarks. The mover of a motion shall have the right to reply and sum up in closing the debate; this shall be for a maximum of two minutes and shall not count against the limit of two opportunities to speak on a motion.
- m) No Council member shall speak more than two minutes upon any matter at one time, without the leave of Council.
- n) A Council meeting may adjourn at the conclusion of business without a motion to adjourn.

5.2 Points of Order:

- a) It shall be the duty of the Chair, and the privilege of Council members, to call any Council Member to order, who violates any rules contained in this policy. A point of order must be decided before the subject under consideration can proceed.
- b) When a Council member is called to order, the Council member shall remain seated and silent until the point is determined.
- c) A point of order is not debatable amongst other members of Council, unless the Chair invites discussion in an effort to assist in making a ruling. If the Chair permits discussion of a point of order, no member of Council is permitted to speak more than once.
- d) Decisions of the chair on points of order or procedure are not debatable but are appealable by any member of Council. When an appeal is made from the decision of the Chair, the Chair shall simply state the question, "Shall the decision of the Chair be sustained?" which shall be voted on without debate.
- e) If a Council member resists the rules of Council, intentionally obstructs the business of Council or disobeys the decisions of the Chair, or of Council on appeal, on any question of order or practice, after being called to order by the Chair, or otherwise disrupts the proceedings of Council, the member of Council may be ordered by the Chair to leave the Council table provided that a majority vote of Council sustains the expulsion.

If the Council member refuses to leave the table, the Chair may order the member of Council be expelled and excluded from the Council Chambers. Such member of Council may, by vote of Council, later in the meeting or at a subsequent meeting be permitted to re-enter Council Chambers and to resume participation in Council's business with or without conditions.

- f) If any question arises that is not provided for by applicable legislation or this policy, it shall be decided according to the ruling of the Chair.

5.3 Attendance at Council Meetings:

- a) Persons who are not Council members or employees of the Town of Mahone Bay who are in attendance during a meeting of Council shall observe silence and order in Council Chambers, unless given permission to speak. Any such persons disturbing the proceedings of Council will be called to order by the Chair, and, if they fail to comply, will be expelled from Council Chambers by the Chair; a majority vote of Council shall be required to sustain the expulsion. Such member of the public may, by vote of Council, later in the meeting or at a subsequent meeting, be permitted to re-enter Council Chambers, with or without conditions. An order of the Chair to expel a person from the Council Chambers constitutes a direction from the Town of Mahone Bay to leave the premises.
- b) Persons who are not Council members or employees of the Town of Mahone Bay who are in attendance during a meeting conducted by means of electronic facilities who disturb the proceedings of Council and fail to comply when called to order by the Chair, as per 5.3 (a) of this policy, will be expelled from the electronic meeting by being disconnected and/or ejected from the meeting. Such member of the public may, by vote of Council, may be permitted to re-join the meeting, as meeting technology permits, with or without conditions.

6.0 General

6.1 Questions: For 10 minutes following a Council meeting, there will be an opportunity for the public in attendance to ask questions of Council. Questions must be related to the meeting's agenda. Council members are not obligated to answer.

6.1.1. When a Council meeting goes into closed session, following the conclusion of the open session Council will allow a 10 minute question period to receive questions from the gallery before going into closed session.

6.1.2. Members of the public who ask questions during the question period are required to state their name and place of residence, whether they be in the gallery in-person or participating online. Questions submitted without a name and place of residence will not be considered.

6.2 Professional Conduct: All Council members, staff and members of the public are encouraged to maintain professional standards of conduct during all meetings of Town Council. Abusive language or actions can result in expulsion from the meeting, Council Chambers and/or the building. Threatening language, violence, or destruction of property can result in intervention by the RCMP.

6.3 Conflict of Interest: Any Council member with a conflict of interest related to motion or actions of Council, as per the Municipal Government Act, subject to the Municipal Conflict of Interest Act, must declare this conflict. If this conflict occurs in open session, the Council member must excuse themselves from the Council table during the time which the topic is under consideration; if this conflict occurs in closed session, the Council member must excuse themselves from the meeting room during the time which the topic is under consideration. The Clerk will record the date, Councillor's name and the topic of conflict, to be filed with the Council minutes.

6.4 Conducting Meetings by Electronic Facilities: A Council or council committee meeting may be conducted by means of electronic facilities as permitted by MGA(19A). When it is the norm that Council meetings are held in person, electronic participation by a member will be permitted for a maximum of two (2) consecutive regular meetings of Council without leave of Council.

6.4.1 A Council member participating by means of an electronic facility is deemed to be present at the meeting, can be counted toward quorum and can vote, including casting the deciding vote in the event of a tie. If communication is lost during the meeting and cannot be reconnected, the minutes shall reflect when the Council member left the meeting.

6.4.2 A person can only participate electronically in a closed portion of a meeting if they assure Council that they are in a secure location where no other parties can view or hear any part of the closed session. Under no circumstances is any portion of the closed session to be recorded.

6.4.3 While it will generally be the norm that meetings are held in person, a remote meeting may be called as permitted by MGA(19A) and in such case the same expectations of public notice, transparency, and opportunity for public participation as laid out elsewhere in this policy will be maintained as for a physical meeting (via live broadcast on the Town of Mahone Bay's video platform). When a Council meeting will be conducted remotely using electronic facilities this information will be included on the agenda for public information.

Clerk's Annotation for Official Policy Book

Date of notice to Council Members of Intent to Consider
[minimum 7 days notice] March 24, 2022

Date of Passage of Policy April 12, 2022

Town Clerk

Date



Town of Mahone Bay

Staff Report

RE: Plan Mahone Bay Update

March 9th, 2023

General Overview:

This staff report is intended to provide Council with an update on the Plan Mahone Bay process, particularly with respect to upcoming engagement activities with Upland Planning + Design.

Background:

The Mahone Bay Town Council embarked on a review and update of the Town's Municipal Planning Strategy (MPS) and Land-Use By-law (LUB) – entitled Plan Mahone Bay – engaging Upland Planning + Design in 2020.

In 2020 a project website (<https://planmahonebay.ca/>) was launched and initial public engagement activities lead by Upland begun. In 2021 Upland reported on engagement activities and began drafting updated MPS/LUB documents for review by the Steering Team established by Council (including Council and Planning Advisory Committee members).

Beginning in the Fall of 2021 the Steering Team reviewed the draft documents and requested amendments, with the drafts for public review being completed by Upland with input from the Steering Team.

Analysis:

The draft documents for public review will be posted to the project website by Upland later this month.

The initial public engagement session on the drafts will be held in early May. Upland staff are preparing a series of discussion sheets which will be released in the intervening weeks, encouraging public participation on identified hot topics including:

- Agriculture
- Heritage
- Short term rentals
- Housing
- Subdivisions of lots / second units
- Mixed use areas

Engagement will continue in May/June and a second in-person public session will take place in late June. The project Steering Team would then meet in early July to receive Upland's report on the public engagement activities. It is then anticipated that – on direction of the Steering Team – Upland staff would further revise the draft documents as necessary.

It is therefore anticipated that the formal adoption process for the revised MPS and LUB would take place in the Fall of 2023.

Financial Analysis:

The value of the original award to Upland in 2020 was \$64,310 plus HST. With additional scope of work added in 2021 and 2022 the total cost for the work is now estimated at \$79,310 plus HST. In the 2022-23 annual budget \$80,000 was allocated for Plan Mahone Bay, acknowledging increases in scope/cost.

Climate Analysis:

The update of the Town's MPS and LUB has potential to reduce community greenhouse gas emissions in a variety of ways, including support for active transportation.

Strategic Plan:

2.1 Support Housing Supply to Meet the Needs of Growing Community

- Complete Plan Mahone Bay MPS/Land Use By-Law review/update process and align results with Strategic Plan

Recommendation:

It is recommended,

THAT Council accept this report for information.

Attached for Council Review:

None

Respectfully Submitted,



Dylan Heide
Town of Mahone Bay CAO



Town of Mahone Bay

Staff Report

RE: Community Sports Field

March 9th, 2023

General Overview:

This staff report is intended to present Council with an update on capital improvements to the Town's community sports field and to provide a draft co-management agreement for Council's consideration.

Background:

On January 27th, 2022 the following motion was passed by Council:

A motion by Councillor Feeney, seconded by Councillor Carver,
"THAT Council direct staff to complete negotiation and establish terms and conditions whereby the Mahone Bay Soccer Club/Mahone Bay Centre will have a contractual responsibility to provide scheduling, management, and ongoing maintenance of the field and that same be provided to Council for approval." **Motion carried.**

The Town's 2022-23 annual budget, adopted by Council July 28th, 2022, included allocations for two capital projects related to the community sports field:

- A \$15,000 contribution to an improvement project proposed by the Mahone Bay United Soccer Association (MBU) and funded by Atlantic Canada Opportunities Agency (ACOA), corresponding to replacement and upgrading of the stormwater culvert running under the field.
- An allocation of \$45,000 for accessibility improvements including new bleachers and walking track / trail, to be supported by additional funds from the Provincial Community ACCESS-Ability Program.

Additionally, Council approved the burying of upgraded powerlines at the sports field as a component of the Community Solar Garden Project.

Analysis:

Most of the capital improvement of the community sports field planned for 2022-23 is now complete, including:

- New culvert and French drains
- Improved play surface
- Accessible walking track and path

- Bleachers and concrete pads (bleachers will be assembled in Spring)
- Backstop fencing
- Buried powerlines
- Clean up of old orchard area



New walking path and concrete pad

Additional improvements carried over to 2023-24 include bench and picnic table seating, additional waste bins and additional landscaping.

With the completion of most of the planned capital improvements a “grand opening” for the community sports field would be anticipated in the Spring / Summer of 2023. This opening – presumably coordinated with MBU – would provide an opportunity to recognize various financial contributions including from Federal and Provincial programs.

In addition to capital improvements staff have conducted several meetings with MBU and Mahone Bay Centre Society (MBC) to draft a proposed Agreement for cooperative management of the newly improvement community sports field, in line with Council’s direction above. The draft Agreement proposes a three-year trial arrangement with the option to renew for a further 10 years if the trial proves successful. That draft Agreement is attached for Council’s consideration. Staff recommend Council consider referring the draft Agreement to a special meeting for further discussion.

As presented to Council by Tim Merry (MBU) and Dave Stephens (MBC) on February 23rd, 2023, the Town has been requested to provide grant funding to support the implementation of the Agreement. The request is for grant

funding in the amount of \$28,000 in 2023-24, \$18,000 in 2024-25, and \$18,000 in 2025-26. Council may wish to refer this grant request to budget, though this will delay implementation of the Agreement as well.

Financial Analysis:

Most of the planned capital improvements to the community sports field were completed in 2022-23. Overall the Town's contribution has been within budget, and significant external (Federal, Provincial and private) funds have been leveraged for improvement of the Town-owned field:

	Town	Budget	Federal	Provincial	Private	TOTALS
MBU-ACOA Project	\$15,398	\$15,000	\$77,700	\$0	\$12,366	\$105,464
Community ACCESS-Ability Project	\$38,738	\$45,000	\$0	\$40,667	\$0	\$79,405
Solar Garden Distribution Upgrade	\$14,672	\$12,150	\$21,736	\$17,933	\$0	\$54,341
	\$68,808	\$72,150	\$99,436	\$58,600	\$12,366	\$239,210

Climate Analysis:

N/A

Strategic Plan:

2.2 Provide Equitable Services to Support Growth

- Explore shared services and partnerships for efficient service delivery while connecting with community passion and interest.

Recommendation:

It is recommended, after sufficient consideration,

THAT Council approve the Mayor to sign the draft co-management Agreement for the community sports field; and,

THAT Council approve a grant for co-management of the community sports field; and,

THAT Council direct staff to plan for a "grand opening" event at the community sports field, coordinating with Mahone Bay United Soccer Association.

Attached for Council Review:

- Draft Co-Management Agreement: Community Sports Field

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

Draft Cooperative Management Agreement: Community Sports Field

Between: The Town of Mahone Bay (hereinafter the Town), the Mahone Bay Centre Society (hereinafter MBC), and the Mahone Bay United Soccer Association (hereinafter MBU). Defined as “The Parties”

Dated: _____, 2023

Whereas:

- A) The Town owns the lands identified by PID 60373107 including the “Community Sports Field” depicted in Schedule “A”;
- B) The Town wishes to facilitate the provision of recreational opportunities by supporting and empowering community groups and initiatives;
- C) MBC is a non-profit society registered under the Societies Act of Nova Scotia (Registry ID 3046429), whose objectives are, among other things, to work with the Town and MBU. MBC owns the lands identified by PID 60604261 depicted in Schedule “A”;
- D) MBU is a non-profit society registered under the Societies Act of Nova Scotia (Registry ID 3331103), whose objectives are, among other things, to work with the Town and MBC to deliver all-inclusive soccer and recreational opportunities; and,
- E) The Town, MBC and MBU wish to enter into a cooperative management agreement (this Agreement) for the development, operation and maintenance of the Community Sports Field, hereafter “Field”.

The Parties hereby agree as follows:

- 1) The objective of this Agreement shall be to facilitate the use of the Field for sporting, recreational, cultural and other community purposes, to the benefit of the residents of Mahone Bay and area.

2) This agreement shall extend only to the Field. A map showing the Field outlined in blue is attached as Schedule "A", which is a part of this agreement. This agreement is not intended to convey any right, title or interest in the land owned by MBC within the area shown outlined in blue to the Town and does not affect, and shall not be construed so as to affect, any of the rights and interests of MBC and the Town in their respective lands and, to be clear, does not affect any of the boundaries between their respective lands.

3) MBC and MBU shall jointly manage the use of the Field for the term of this agreement in accordance with its terms and conditions. Responsibilities of MBC and MBU shall include (but are not limited to):

- i. MBC will handle bookings and collection of any fees (which have been established by MBU and MBC) and any disputes about booking and fees. Fees to be charged for use of the Field will be in accordance with a policy mutually acceptable to the Parties;
- ii. MBU will mow and provide other regular maintenance of the Field equivalent at minimum to the Town's historic practice;
- iii. MBU will receive and resolve any user complaints on the Field; and,
- iv. promotion including ensuring Field bookings and activities are publicly posted.

In handling the booking of the Field MBC shall give MBU priority in booking the field for their own uses, in accordance with bookings policy as established from time to time by mutual agreement of the Parties.

4) The hours of operation of the Field shall be 7 AM to dusk.

5) It is mutually agreed by the Parties that acceptable uses of the Field include:

- i. sporting and physical activity;
- ii. cultural and community events (not for profit); and,
- iii. other uses will be agreed upon by the Parties in line with their organizational mandates.

Users will generally be expected to book the field for use. However, it is acknowledged that unbooked use of the field by the public will occur and is not necessarily undesirable. Booked users will have priority over unbooked users. MBC reserves the right to cancel bookings at their discretion, with reasonable notice.

6) During the term of this agreement the Town:

- i. will provide MBU with an annual grant in the amount of \$ _____ in fiscal 2023-24, \$ _____ in fiscal 2024-25 and \$ _____ in fiscal 2025-26, to support the maintenance of the Field;
- ii. will provide Garbage receptacles and collection appropriate for day-to-day use, excluding special events;
- iii. will refer all inquiries for booking and use of the Field to MBC;
- iv. will provide operational assistance in connection with enforcement of prohibitions related to use of the Field including, where reasonably necessary, by Town policies and By-Laws; and,
- v. will provide continued access to the field via town owned property and maintain appropriate usage signs at the places where these trails or paths access the Field.

7) In consideration of an administration fee to be paid by MBU, during the term of this agreement MBC agrees to provide access to available MBC parking areas and washroom facilities for booked users, in accordance with bookings policy.

8) Vending will only be permitted on the Field in accordance with applicable Town policies and by-laws.

9) No motorized vehicles other than those used by MBU or the Town for purposes of maintaining the Field or Town infrastructure shall be permitted on the Field without the expressed written permission of the Town and MBU.

10) Any damage to the Field surface, equipment or structures shall be immediately reported to the Town and MBU.

11) Field rules shall be mutually agreed by the parties and signage denoting these rules shall be posted by the Town, including MBU's contact information.

12) The Town must provide prior written notification to MBU for any modification, installation or removal of equipment or structures on the Field. MBU must obtain prior written consent from the town for any modification, installation or removal of equipment or structures on the Field. A list of current equipment and structures at the time of this Agreement is attached as Schedule "B".

MBU shall be responsible to inform themselves of and follow any safety guidelines relevant to the installation, assembly, and/or use of any outdoor equipment, structures, including but not limited to manufacturers installation and maintenance guidelines.

13) Once this agreement has commenced any failure of MBU to:

- i. take reasonable care of the grounds and/or any equipment located on the property as further detailed in Schedule "B" to this Agreement;
- ii. follow any safety guidelines which are relevant to the installation, assembly, and/or use of any outdoor equipment, structure, including but not limited to manufacturers installation and maintenance guidelines; or,
- iii. comply with any municipal, provincial and/or federal by-laws, statutes, and regulations;

which cannot be resolved through good faith discussions among the Parties to the satisfaction of the Town within 30 days shall constitute grounds for termination by the Town of this agreement and any collateral agreements.

14) MBU - at their expense - shall obtain and keep in force during the term of this agreement, Commercial General Liability Insurance satisfactory to the Town, to include but not to be limited to the following:

- i. a limit of liability not less than \$2,000,000/occurrence;
- ii. the Town and MBC shall be named as the additional insured;
- iii. the policy shall contain a provision for cross liability in respect of the name insured;
- iv. Products and completed operation coverage (broad form) with an aggregate limit not less than \$2,000,000.
- v. The insurance clause should include a severability of interest clause, Contractual Liability – Oral & Written, Contingent Employer's Liability, Employer's Liability, Broad Form Property Damage, and Pollution from a Hostile Fire.
- vi. That 30 days prior notice of an alteration, cancellation or material change in policy terms which reduces coverages shall be given in writing to the Town.

Failure to procure proper insurance or reach an agreement satisfactory to the parties' insurers shall render this agreement and any collateral agreements terminated immediately.

15) MBC and MBU shall agree to indemnify and hold harmless the Town of Mahone Bay, its officers, members of council, employees and volunteers from and against any liabilities, claims, expenses, demands, loss, cost, damages, actions, suits or other proceedings made, sustained, brought, prosecuted or threatened to be brought or prosecuted that are based upon, occasioned by or attributed to any bodily injury to or death of a person or damage to or loss

of property caused by any negligent act or omission on the part of the indemnifying party, its officers, employees, students, agents or volunteers arising out of this agreement.

16) The Town of Mahone Bay and MBC shall agree to indemnify and hold harmless MBU, their officers, directors, employees and volunteers from and against any liabilities, claims, expenses, demands, loss, cost, damages, actions, suits or other proceedings made, sustained, brought, prosecuted or threatened to be brought or prosecuted that are based upon, occasioned by or attributed to any bodily injury to or death of a person or damage to or loss of property caused by any negligent act or omission on the part of the indemnifying party, its officers, employees, students, agents or volunteers arising out of this agreement.

17) The Town of Mahone Bay and MBU shall agree to indemnify and hold harmless the MBC, its officers, members of council, employees and volunteers from and against any liabilities, claims, expenses, demands, loss, cost, damages, actions, suits or other proceedings made, sustained, brought, prosecuted or threatened to be brought or prosecuted that are based upon, occasioned by or attributed to any bodily injury to or death of a person or damage to or loss of property caused by any negligent act or omission on the part of the indemnifying party, its officers, employees, students, agents or volunteers arising out of this agreement.

18) Upon reasonable notice to MBC or MBU the Town shall have the ability during ordinary opening hours to inspect corporate and/or financial records, including but not limited to financial statements and minutes of any meetings held by MBC or MBU. Nothing in this clause authorizes or permits removal of any corporate or financial record

19) This Agreement will come into effect April 1, 2023. The term of this agreement shall initially be a 3-year trial term during which time – except as provided herein – the agreement may be terminated by one party giving 30 days notification to the other parties to remedy any deficiency or concern.

No later than 90 days prior to the conclusion of the 3-year trial term the parties will review the agreement. If it is mutually concluded that this trial has been successful the parties will have the option to renew for a further 10 years, during which time termination of the agreement will be possible as provided herein as well as by provision of 6 months' written notice by any party or parties to the other parties to this agreement.

On termination of this agreement any improvements made to the Field during the term of the agreement revert to the owner of the property on which the improvements are situated

19) The parties agree that this agreement will be binding upon the parties, their respective successors and/or assigns. Parties further agree to cooperate in a respectful manner in the execution of this agreement and any collateral agreements.

20) For the purpose of service of notice and other communications with respect to this Agreement the address of the Town shall be as follows:

Chief Administrative Officer
Town of Mahone Bay
PO Box 530
Mahone Bay, Nova Scotia
B0J 2E0

For the purpose of service of notice and other communications with respect to this Agreement the address of MBC shall be as follows:

Board Chair
Mahone Bay Centre Society
PO Box 489
Mahone Bay, Nova Scotia
B0J 2E0

For the purpose of service of notice and other communications with respect to this Agreement the address of MBU shall be as follows:

President
Mahone Bay United Soccer Association
PO Box
Mahone Bay, Nova Scotia
B0J 2E0

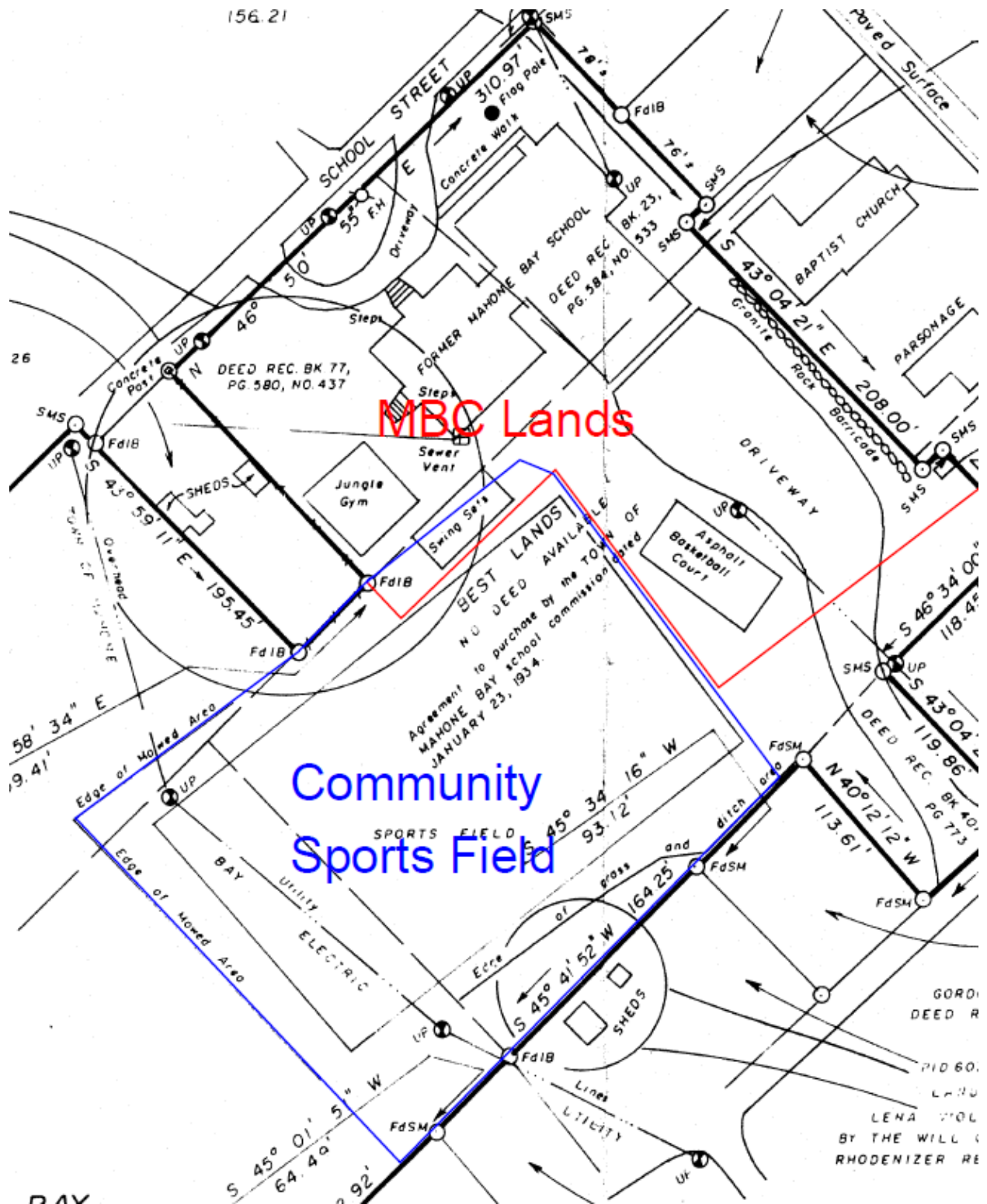
21) Amendment of Schedule B to this Agreement, or any policies or procedures established pursuant to this Agreement, by mutual consent of the Parties, shall not constitute amendment of the Agreement.

The Town, MBC and MBU hereby cause this agreement to be duly executed as of the above date:

Signed, sealed and delivered in the presence of:

[insert signature fields]

Schedule "A"



Schedule “B”

[to be populated prior to signing]



Town of Mahone Bay

Staff Report

RE: Revised 2023-24 Budget Meeting Schedule
March 9th, 2023

General Overview:

This staff report is intended to present Council with a proposed revised schedule for the 2023-24 budget meetings.

Background:

When the 2023 meeting calendar was put together in the Fall of 2022 staff put forward a proposed schedule of meetings for the presentation and discussion of the 2023-24 operating and capital budgets. Since that time, the 2021-22 audit timeline including the filing of the Town's financial information return to the Province was pushed back, and during that process – as well as through the recent Nova Scotia Utility and Review Board General Rate Application process – the need for additional time to discuss factors influencing the budget (availability of funds to support capital spending, applicable electrical rates, changes in assessment, etc.) has also become clear.

Analysis:

The 2023-24 budget meeting schedule included on the 2023 meeting calendar was as follows:

7 PM, Thu, Mar 23 rd	Presentation
9 AM, Fri, Mar 31 st	Discussion
9 AM, Thu, Apr 6 th	Discussion
9 AM, Fri, Apr 14 th	Discussion
7 PM, Thu, Apr 27 th	Regular Council – Budget Approval

Staff now propose the following revised meeting schedule:

7 PM, Thu, Mar 23rd	Cancel
9 AM, Fri, Mar 31 st	Pre-budget meeting*
9 AM, Thu, Apr 6 th	Presentation
9 AM, Fri, Apr 14 th	Discussion
NEW 9 AM, Fri, Apr 21 st	Discussion (repurpose special mtg. date)
NEW 9 AM, Fri, Apr 28 th	Discussion
7 PM, Tues, May 9 th	Regular Council – Budget Approval

*The pre-budget meeting would be for presentation on and discussion of factors influencing the 2023-24 budget.

Financial Analysis:

The revised budget meeting schedule has no financial impact.

Climate Analysis:

N/A

Strategic Plan:

N/A

Recommendation:

It is recommended,

THAT Council approve the proposed revised 2023-24 budget meeting schedule.

Attached for Council Review:

None

Respectfully Submitted,



Dylan Heide
Town of Mahone Bay CAO



General Overview:

The purpose of this report is to provide Council with a recommendation to approve a funding application for an EV CarShare feasibility study.

Background:

On March 27th, 2021, the Town Council approved the adoption of the [Greenhouse Gas Reduction Action Plan](#), which can be viewed on the Town's website. The implementation of an electric vehicle car share was recommended per Action #10 of the plan.

On March 24th, 2022, the Town Council directed staff to prepare a report on an Electric Vehicle car sharing program, to be presented to the Climate and Environment Advisory Committee. This was done during the Committee's March 1st, 2023 meeting and the following motion was passed:

A motion by Mr. Wilson, seconded by Mr. Evarts, "THAT the Committee recommend that Council confirm the budget allocation and direct staff to apply for 50% grant funding from FCM to conduct a feasibility study for an EV CarShare Program." Motion carried.

Analysis:

The proposed feasibility study would be the first step in implementing an EV CarShare. A completed feasibility study would make Mahone Bay eligible for additional FCM funding to do an EV CarShare pilot. It would also provide information to assist with the design of a CarShare project.

This program could support early EV adoption in Mahone Bay by making EVs more available and accessible for town residents. If there were multiple EVs involved, this program would allow residents to be a member of the CarShare and use the service as needed – reducing emissions from vehicles that burn fossil-fuels. This would simultaneously make various models of EVs more accessible to test drive which is something that is not always available at car dealerships across the Province. This would help to familiarize residents with the technology, which would encourage them to consider an EV for their next vehicle purchase.

We have an opportunity, with a CarShare program, to facilitate greater EV uptake in town, effectively increasing the electrical load and switching vehicles requiring fossil fuel to a cleaner electrical source (and benefiting the Town's utility). As the utility's balance of supply becomes increasingly renewable, emissions from EVs charged in Mahone Bay are further reduced.

Availability of a reliable CarShare option can reduce the number of personal vehicles in town and result in fewer trips with combustion engines. As the majority of drivers in Mahone Bay are only driving 3-4 times per week and travelling 50-200km per week, these statistics look promising for facilitating car sharing as well as the uptake of electric vehicles in Mahone Bay. Electric cars are currently the most manufactured electric vehicle, and the range of these vehicles is surpassing 300km per charge. With the implementation of charging infrastructure within Town, electric vehicles would be very suitable for Mahone Bay residents and businesses. The data also demonstrates that community members are interested in electric vehicles, with 64% stating that they would like to test drive one.

Financial Analysis:

Staff recommend the Town apply to the FCM Green Municipal Fund, specifically under the category of Plans, Studies, Pilots. The project costs are \$40,000 for a consultant to carry out the feasibility study. The FCM funding will cover 50% of the total costs of the project, or \$20,000.

It was initially hoped that funding could cover 75% of the cost of the feasibility study, but identified funding from FCM will only cover 50% of the total cost of the project. A benefit of accessing FCM funding for the feasibility study is that it will also set the Town up to potentially access pilot funding from FCM as well.

If the Council wants to further defray the costs of the feasibility study, an option would be partner with MODL – presumably splitting the \$20,000 cost – however there is potential that this approach would delay the study as MODL staff have stated that this would require their Council's approval. If Council wants to include MODL, there is a motion included below to that effect.

Climate Analysis:

The increased adoption of EVs, spurred on by the presence of an EV Carshare program in the community, will help to decrease emissions from



transportation, mainly from personal vehicles. Emissions will also be decreased when people who own a gas- or diesel-powered vehicle choose to use the EV Carshare program instead.

Links to Strategic Plan:

1.1. Improve Performance of Town-Owned Utilities

- Implement initiatives to increase demand (grow customer base and transition away from fossil fuels)

3.1 Reduce Community Greenhouse Gas Emissions

- Implement community Greenhouse Gas (GHG) Reduction Action Plan

Recommendation:

It is recommended,

THAT Council direct staff to submit a funding application to the FCM Green Municipal Fund – Plans, Studies, Pilots to conduct a feasibility study for an EV CarShare program; and,

THAT Council approve a budget allocation of \$20,000 for the feasibility study in fiscal 2023-24; and,

THAT Council direct staff to write to the Municipality of the District of Lunenburg encouraging them to participate in the study and share in the \$20,000 applicant cost.

Respectfully submitted,

A handwritten signature in brown ink that reads "Lauren Clark". The signature is written in a cursive, flowing style.

Lauren Clark
Climate and Energy Program Manager



MEMORANDUM

TO: Mahone Bay Town Council
FROM: Kelly Redden, Acting Town Clerk & Deputy CAO
DATE: March 6, 2023
RE: Appointment to Heritage Advisory Committee

On February 28, 2023, the Nominating Committee received an application from resident Garry Macey to join the Heritage Advisory Committee. The Nominating Committee reviewed and are recommending that Mr. Macey be appointed to the Heritage Advisory Committee. Staff is recommending the following motion:

"THAT Garry Macey be appointed to the Town's Heritage Advisory Committee."





MEMORANDUM

TO: Mahone Bay Town Council
FROM: Kelly Redden, Acting Town Clerk & Deputy CAO
DATE: March 6, 2023
RE: March Policy & Strategy Committee Agenda

The February meeting of the Policy & Strategy Committee was cancelled. Staff recommend removing the items which had been included on the February meeting agenda from the schedule of agenda items unless Council has specific desire to discuss further, otherwise they will be rolled into the update of the Town's HR Manual.

As of the Thursday, March 9th meeting of Council the Strategic Plan Review Public Process is complete and the feedback received. Therefore staff is making the following recommendation:

"THAT Council set the agenda for the March 27, 2023 meeting of the Policy and Strategy committee to include review of 2023 Strategic Plan Review Feedback."



From: [Penny Carver](#)
To: [Kelly Redden](#)
Cc: [Dylan Heide](#); [David Devenne](#)
Subject: Motion for March 9th Council meeting
Date: March 1, 2023 3:38:44 PM

Preamble:

The 2019 ToMB Council Remuneration Policy provides that Council may decide whether the annual remuneration rate should be reviewed and, if so, that a citizen-based committee shall be appointed by resolution of Town Council to review the remuneration paid to elected officials. A review would take place prior to the end of a Council's term so that any changes would come into effect for the subsequent Council.

The Policy specifies that a "citizen-based" committee be established with a call to community members interested in serving but has no further details about the number of members, requirement for residency in the Town or for any required experience or skill, or about any staff role.

The Policy states that a review recommendation be considered by Council at least two months prior to a municipal election. With the next election in October 2024, a remuneration review should be considered by Council in August 2024 at the latest. There would need to be considerable lead time to allow for an initial staff report, decision by Council followed by formation of committee if review is approved, followed by the work of the committee. Hence the early introduction of this motion.

Motion:

THAT staff be directed to provide Council with a report no later than November 14, 2023, on the potential formation of a Council Remuneration Review Committee. The report would reference other recent municipal council remuneration reviews and provide a rationale for considering a remuneration review along with options and recommendations regarding the Committee's Terms of Reference including the number of members on a potential Committee and their selection process, whether residence in the Town would be required or any particular experience or skills, and what role staff might play.

Penny Carver
Councillor, Town of Mahone Bay

Town-owned Property Registry

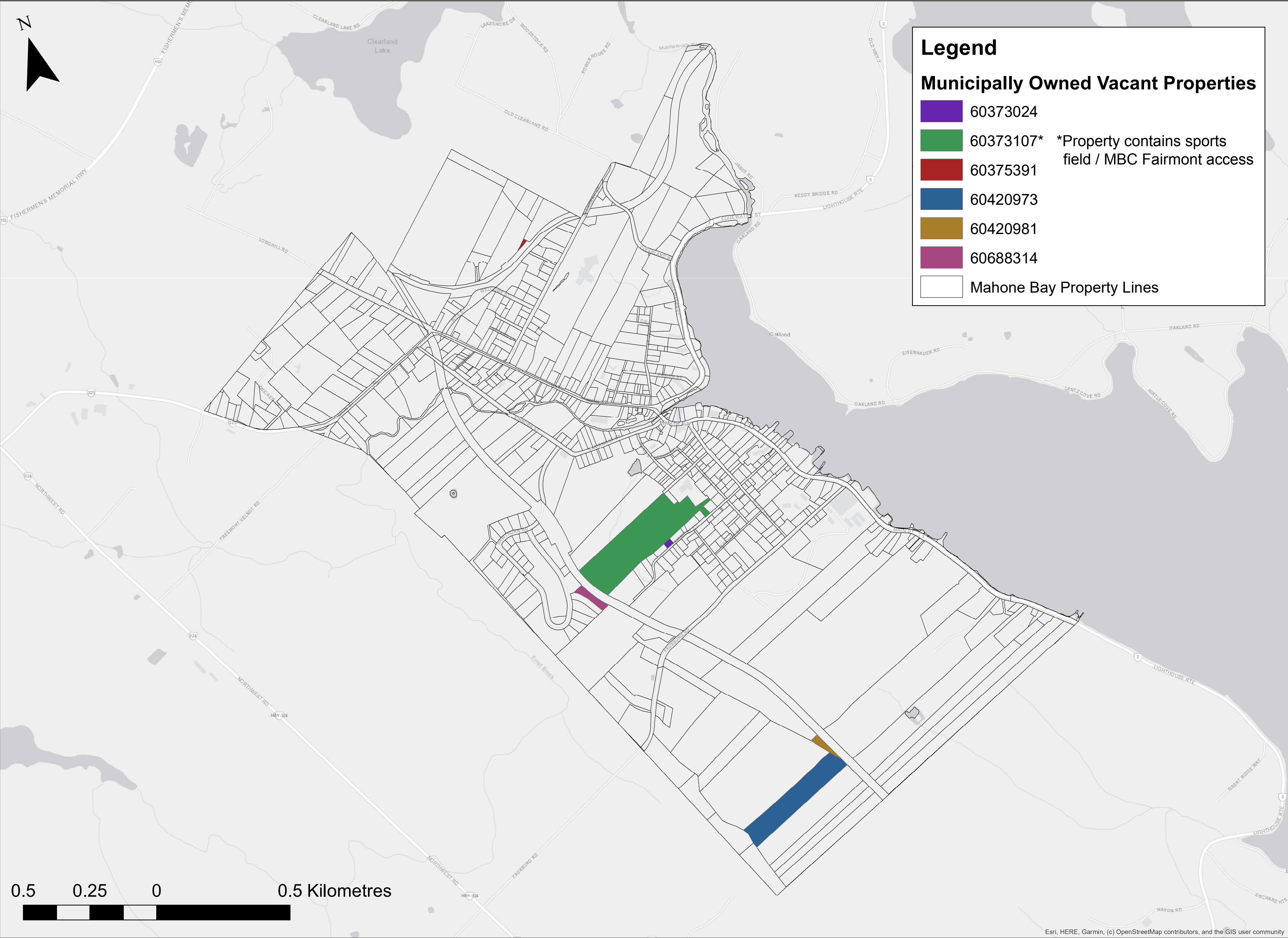
The Town of Mahone Bay owns forty properties as Town of Mahone Bay:

60226719	Old dump (Clearland)
60228905	Watershed (Oakland)
60228996	Watershed (Oakland)
60229754	Watershed (Oakland)
60230059	Watershed + Raw Water Pumphouse (Oakland)
60230166	Watershed (Oakland)
60371390	Wastewater Treatment Facility
60373024	Old School Lands (Fairmont Frontage Parcel)
60373107	Old School Lands + Sports Field + MBC Fairmont access
60373503	Jubilee Park
60374006	Marina
60374014	Marina
60374881	Water Treatment Facility
60375128	Water Treatment Facility
60375391	Unspecified (3,375 sq. ft., No Street Frontage)
60376464	Town Hall (Garage)
60376506	Town Hall
60419413	Road Parcel (Stovepipe Lane)
60419793	Water Lot
60420049	Edgewater Waterfront + Comfort Station
60420080	Edgewater Verge + VIC
60420361	Clairmont Parking
60420379	Aquatic Gardens
60420544	Public Works Yard
60420833	Edgewater Waterfront
60420973	Unspecified (8.6 Acres, No Street Frontage)
60420981	Unspecified (24,147 sq. ft., No Street Frontage)
60430485	Road Parcel (Park Street)
60439882	Watershed (Oakland)
60486339	Marina
60507910	Bandstand
60587201	Road Parcel (Clearway Street)
60587219	Road Parcel (Clearway Street)
60602760	Road Parcel (Hawthorn Road)
60607934	Watershed (Oakland)
60648086	Watershed (Oakland)
60643953	Road Parcel (Wye Street)
60688298	Road Parcel (Hawthorn Road)
60688306	Road Parcel (Hawthorn Road)
60688314	Unspecified (36,522 sq. ft., Hawthorn Road Frontage)

As well as four under different names:

60374618	Fire Station (as Mahone Bay Fire Station)
60653417	Fire Station (as Mahone Bay Fire Station)
60374642	Park Cemetery (as Park Cemetery Commission)
60376019	Bayview Cemetery (as Bayview Cemetery Commission)

Municipally Owned Vacant Properties in Mahone Bay





The regular meeting of the Town of Mahone Bay's Asset Management Committee for the Town of Mahone Bay was held on Thursday, February 16th, 2023, at 12:05 PM via video conference.

Present:

Mayor, D. Devenne
Councillor R. Nowe
CAO, D. Heide
Manager of Finance, A. Yeadon-Wentzell
N. Pavlinic
D. Waterfield

Absent:

None

Gallery:

None

Land Acknowledgement

Let us begin by acknowledging that we are gathered today in Mi'kma'ki. The ancestral, present and future territory of the Mi'kmaw people. Today, we gather with the intent followed by the living Peace and Friendship Treaties - with respect, cooperation and coexistence.

Approval of Agenda

A motion by, R. Nowe seconded by D. Waterfield "THAT the agenda be approved as presented." Motion Carried.

Approval of Minutes

A motion by R. Nowe, seconded by D. Waterfield, "THAT the minutes of the December 15, 2022, Asset Management Committee be approved as presented." Motion carried.

Introduction of New Member(s) and recap of Committee Terms of Reference

Introduction of Nick Pavlinic to the Asset Management Committee. CAO D. Heide reviewed the Asset Management Committee Policy and the Committee Terms of Reference with Committee members.

Draft Asset Management Plans

CAO D. Heide went through the different asset maps created with the Town's new mapping system (via consultants), based on input from the Committee, including Water,

Wastewater, Storm Water and Transportation. It is intended that both the System Maps and the Risk Maps will eventually become public documents. A new spreadsheet tool was also demonstrated.

It was noted that the new system much easier to use, eliminating many manual aspects dealt with in the past. Data can change fluidly, and up to date reports can be run with minimal effort once templates are in place.

10-year Capital Investment Plan and Annual Budget Cycle

Staff reported on continuing efforts to improve the Town's 10-year Capital Investment Plan – found in the annual Budget – using available AM data. With the approval of the 2023-24 annual budget by Council the Committee will be able to include Council's approved plan in AM reporting information, referenced against risk rankings and associated levels of investment.

Embedding AM Practice in Policy

It was noted that the Town's current Asset Management Policy does not include provisions on how data is to be collected and maintained. A 2023 policy update was discussed which could include reference to these areas, helping to embed AM practice in policy, ensuring accurate and up-to-date data to support Council decision-making.

Training Opportunities

By the Committee's next meeting all members should have received links and instructions to access the self-directed AM training modules from NSFM and CNAM.

Committee Membership

It was noted that there are still three vacancies for public members on the Committee.

Next Meeting

March 16, 2023, at 12:00 PM.

The meeting was adjourned at 1:40 PM.



Mayor, David Devenne

Recording Secretary, Ashley Yeadon-Wentzell



The regular meeting of the Community Logo Development Steering Team for the Town of Mahone Bay was held on Tuesday, February 21st, 2023, at 4 PM in Council Chambers.

Present:

Mayor, D. Devenne (Ex Officio)
Councillor Suzanne Lohnes-Croft
Councillor Richard Nowe
Peter Smith (left at 4:45 PM)
Tom Allen
Alexandra Orozco
Tracy Repchuk
Michael Broley
Laura Anderson

Absent:

None

Land Acknowledgement

Let us begin by acknowledging that we are gathered today in Mi'kma'ki. The ancestral, present and future territory of the Mi'kmaw people. Today, we gather with the intent followed by the living Peace and Friendship Treaties - with respect, cooperation and coexistence.

Approval of Agenda

A motion by, M. Broley seconded by T. Allen **"THAT the agenda be approved as presented."** Motion Carried

Introduction of Members

Members introduced themselves.

A motion by, M. Broley seconded by T. Allen **"THAT the Steering Team recommend to Council that Tracy Repchuk be appointed as Co-Chair, along with Councillor Suzanne Lohnes-Croft."** Motion Carried

Community Logo Development

3.1 **Background and Objectives**

CAO provided the members with some background to the establishment of the steering team and the objectives of Council.

3.2 Timeline

Members discussed the timeline and agreed it would have to be revised from Council's original timeline. Consideration of a motion in this regard to Council was deferred to the next meeting to accommodate development of a draft RFP.

3.3 Process

Significant discussion took place concerning the appropriate process for Logo development. It was agreed that it would be appropriate to begin with a branding exercise with an external consultant. A. Orozco volunteered to prepare a draft RFP for branding, to be reviewed at the next meeting; members provided some input to the drafting process.

3.4 Public Input

Significant discussion ensued concerning opportunities for public input and it was agreed that it would make sense to confirm engagement opportunities following the selection of a branding consultant.

Meeting Dates/Schedules

Members agreed to a next meeting at 4:15 PM on March 6, in Council Chambers, with future meetings dates to be determined.

The meeting adjourned upon motion at 5:28 PM

TOWN OF MAHONE BAY

Chair, Suzanne Lohnes-Croft

TOWN OF MAHONE BAY

Recording Secretary, Dylan Heide



A meeting of the Climate and Environment Advisory Committee for the Town of Mahone Bay was held on Wednesday, March 1, 2023 at 10:00 a.m. in Council Chambers

Present

Councillor Carver
Councillor Wilson (left at 11:40am)
Amanda Montgomery
Richard Wilson
John Evarts (virtual)
James Tilley (virtual) (left at 11:27am)
Gregg Little (arrived at 10:14)
Dylan Heide, CAO (virtual)
Lauren Clark, Climate & Energy Program Manager
Kelly Redden, Acting Town Clerk

Absent:

Veryan Haysom (regrets)

1. Approval of Agenda

A motion by Councillor Wilson, seconded by Mr. Wilson, "THAT the agenda be approved as presented." Motion carried.

2. Approval of the Minutes

A motion by Mr. Evarts, seconded by Mr. Wilson, "THAT the minutes of the February 1, 2023 meeting of the Climate and Environment Committee be approved as presented." Motion carried.

3. Update – Invitation to Coastal Action Foundation

Ms. Clark updated the committee on the invitation that was extended to Coastal Action Foundation to meet with the committee. Staff will invite Coastal Action Foundation to attend the May 1st meeting of the committee.

4. 2023 Strategic Plan Review

Ms. Clark reviewed the Committee's proposed changes to the Town of Mahone Bay Strategic Plan, as part of the 2023 Strategic Plan Review process, to the Committee. Additional changes were proposed.

A motion by Councillor Wilson, seconded by Mr. Wilson, "THAT amendments as noted to the 2021-25 Strategic Plan be recommended to Council." Motion carried.

5. Discussion – 2023/24 Budget

Ms. Clark reviewed her work plan for the next 12 months and associated budget.

6. EV Car Share Program

Ms. Clark presented on a proposed EV Car Share Program and recommended application for funding to support a feasibility study.

A motion by Mr. Wilson, seconded by Mr. Evarts, "THAT the Committee recommend that Council confirm the budget allocation and direct staff to apply for 50% grant funding from FCM to conduct a feasibility study for an EV Car Share Program." Motion carried.

7. GHG Reduction Action Plan Amendments

This item was deferred to the agenda of the next meeting.

Next meeting

Environmental Stewardship Education Package

Review TOR

Discussion about wave suppression and wind damage

Prioritization of adaptation plans and strategies

Recommendation of a monitoring plan or monitoring protocol

Adjourned on motion at 11:49am

TOWN OF MAHONE BAY

TOWN OF MAHONE BAY

Chair, Councillor Penny Carver

Acting Town Clerk, Kelly Redden

Strategic Plan recommended changes from the Climate and Environment Advisory Committee

1.1 Improve Performance of Town-Owned Utilities

Reduce water loss, increase flow capacity, reduce service disruptions, and increase **electrical** demand.

Strategic Actions

- Undertake strategic water, wastewater & electrical rate studies and adjust rates as appropriate
- Implement **electrification** initiatives ~~to increase demand~~ (grow customer base and transition away from fossil fuels)
- Complete water and wastewater system diagnostics
- Strategically replace/upgrade utility infrastructure **to support growth and enhance reliability**

3.1 Reduce Community Greenhouse Gas Emissions

Focus on renewable energy supply with a reduction in emissions by sector guided by ongoing public/customer feedback.

Strategic Actions

- Implement community GHG Reduction Action Plan
- Expand HOME heating program
- Expand electric vehicle charging infrastructure
- Invest in renewable energy generation (e.g., community solar garden)
- Support regional initiatives that contribute to reductions in greenhouse gas emissions **(e.g., transit)**

3.2 Adapt Community Infrastructure to Climate Change

Protect **Adapt** our shorelines ~~against~~ **to** sea level rise and address flooding.

Strategic Actions

- Develop and implement policies and by-laws supporting adaptation measures on private property
- Invest in strategic infrastructure (shoreline and stormwater management)
- Support regional climate adaptation initiatives

3.3 Practice Stewardship of Our Natural Environment

Improve harbour water quality and urban forest health.

Strategic Actions

- Develop and implement Urban Forest Management Plan (including parks)
- Invest in strategic infrastructure improvements (elimination of straight pipes) and land acquisitions (watershed areas and wetlands)
- Encourage recognition of the value of natural assets in the Town

A regular meeting of the Audit & Finance Committee for the Town of Mahone Bay was held on Friday, July 22, 2022 at 8:47 a.m..

Present:

Mayor D. Devenne (Chair)
Deputy Mayor F. Kangata
Councillor P. Carver
Councillor J. Feeney
Councillor R. Nowe
Councillor K. Wilson
CAO D. Heide (Secretary)
Manager of Ashley Yeadon-Wentzell

Absent:

Councillor A. Burdick (with regret)
B. Lewis (with regret)
D. Haley (resignation tendered)

Gallery: NONE

Land Acknowledgement

Let us begin by acknowledging that we are gathered today in Mi'kma'ki. The ancestral, present and future territory of the Mi'kmaw people. Today, we gather with the intent followed by the living Peace and Friendship Treaties - with respect, cooperation and coexistence.

Call to Order

The meeting was called to order at 8:47 a.m.

1. Approval of Agenda

A motion by Councillor Feeney, seconded by Councillor Wilson, **"THAT the agenda be approved as presented."** **Motion carried.**

2. Approval of Minutes

A motion by Council Feeney, seconded by Councilor Carver, **"THAT the minutes of the Meeting of February 17, 2022 approved as presented."** **Motion carried.**

3. Introduction to Manager of Finance Ashley Yeadon-Wentzell

This was the first meeting of the Audit & Finance Committee for Manager of Finance Ashley Yeadon-Wentzell.

4 2020-21 & 2021-22 Audits

The Committee received a memorandum from the new Manager of Finance concerning Audits, FIR and Internal Controls.

5 Quarterly Financial Reporting

The Committee received the Q4 2021-22 Statements prepared by the Finance Department and discussed improvements on the reporting format for future quarterly reports from the Department.

A motion by Councillor Feeney, seconded by Councillor Wilson, **“THAT the Committee accept the Q4 2021-22 Statements as presented.”** **Motion carried.**

6 Committee Membership

The Committee received correspondence from Mr. Darryl Haley tendering his resignation from the Committee.

A motion by Deputy Mayor Kangata, seconded by Councillor Wilson, **“THAT the Committee recommend to Council that staff be directed to write a letter to Mr. Haley thanking him for his service on the Committee.”** **Motion carried.**

Adjournment

The meeting was adjourned on motion at 9:12 AM.

TOWN OF MAHONE BAY

Chair, Mayor D. Devenne

TOWN OF MAHONE BAY

Committee Secretary, Dylan Heide

Consolidated financial statements of Town of Mahone Bay

March 31, 2022

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	7-18
Schedule of current funds	19

Independent Auditor's Report

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

Opinion

We have audited the consolidated financial statements of the Town of Mahone Bay (the "Town"), which comprise the consolidated statement of financial position as at March 31, 2022, 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 (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Town as at March 31, 2022, and the results of its operations, changes in net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Chartered Professional Accountants
[DATE]

Town of Mahone Bay
Consolidated statement of financial position
As at March 31, 2022

	Notes	2022 \$	2021 \$
Financial assets			
Cash		2,473,176	4,273,777
Taxes and rates receivable		764,546	572,742
Accounts receivable		1,245,779	465,158
Investment in government business partnership	3	265,168	261,574
		4,748,669	5,573,251
Liabilities			
Payables and accruals	3 and 4	2,239,648	1,024,842
Temporary borrowing	5	3,120,000	420,000
Deferred revenue		129,984	131,603
Long-term debt	6	5,735,314	6,050,542
		11,224,946	7,626,987
Net debt		(6,476,277)	(2,053,736)
Non-financial assets			
Prepaid expenses		93,633	103,860
Inventory		214,564	121,201
Tangible capital assets	7	23,136,397	18,216,208
		23,444,594	18,441,269
Accumulated surplus	8	16,968,317	16,387,533

The accompanying notes are an integral part of the consolidated financial statements.

Approved by the Council

Mayor

Clerk

Town of Mahone Bay

Consolidated statement of operations and accumulated surplus

Year ended March 31, 2022

	Notes	2022 \$	2021 \$
Revenues			
Taxes and rates		2,912,332	2,712,519
Power demand sales - electric		1,848,832	1,800,613
Domestic sales - electric		1,099,131	1,032,988
Solar Garden		694,213	-
Metered sales - water		542,751	520,347
Other		454,446	410,530
PNS Solar Garden funding		439,018	-
Conditional transfers (federal and provincial)		345,344	81,850
Services provided to other governments		159,038	156,153
Unconditional transfers from other governments		75,023	50,022
Other revenue from own sources		62,235	94,525
Commercial sales - electric		34,744	34,696
Interest		17,452	31,111
Grants in lieu of taxes		22,500	22,756
Sale of services		3,273	3,929
Street lighting		2,894	2,857
		8,713,226	6,954,896
Expenses			
Power purchases		2,082,271	1,947,278
Solar Garden		696,906	-
General government services	3	684,257	639,273
Protective services		526,240	470,468
Administrative and general		506,177	373,918
PNS Solar Garden funding		439,018	-
Education		435,281	422,870
Transportation		371,780	219,271
Environmental health	3	307,154	259,323
Operating and maintenance		214,204	212,517
Salaries		201,468	148,496
Water treatment		159,926	140,020
Loan interest		153,556	163,375
Environmental development services		140,288	165,622
Transmission and distribution		133,376	124,495
Recreation and cultural services		90,014	83,877
Pumping		30,013	25,893
Taxes		14,068	13,985
Mowing and grounds upkeep		11,324	7,458
Public health and welfare services		7,015	13,000
Other interest charges		13,013	5,373
		7,217,349	5,436,512
Annual surplus before undernoted		1,495,877	1,518,384
Amortization	7	(918,687)	(861,042)
Income on investment in government business partnership	3	3,594	14,965
Annual surplus		580,784	672,307
Accumulated surplus, beginning of year		16,387,533	15,715,226
Accumulated surplus, end of year	8	16,968,317	16,387,533

The accompanying notes are an integral part of the consolidated financial statements.

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

Year ended March 31, 2022

	2022 \$	2021 \$
Annual surplus	580,784	672,307
Change in tangible capital assets		
Purchase of tangible capital assets	(5,838,876)	(1,122,034)
Amortization of tangible capital assets	918,687	861,042
	(4,920,189)	(260,992)
Change in other non-financial assets		
Prepaid expenses	10,227	(7,180)
Inventory	(93,363)	(36,001)
	(83,136)	(43,181)
Decrease in net debt	(4,422,541)	368,134
Net debt, beginning of year	(2,053,736)	(2,421,870)
Net debt, end of year	(6,476,277)	(2,053,736)

The accompanying notes are an integral part of the consolidated financial statements.

Town of Mahone Bay
Consolidated statement of cash flows
Year ended March 31, 2022

	2022	2021
	\$	\$
Operating transactions		
Annual surplus	580,784	672,307
Amortization	918,687	861,042
Income on investment in government business partnership	(3,594)	(14,965)
Changes in non-cash working capital items		
Taxes and rates receivable	(191,804)	38,190
Accounts receivable	(780,621)	(113,396)
Due from other local governments	—	4,395
Payables and accruals	1,214,806	365,032
Deferred revenue	(1,619)	26,787
Prepaid expenses	10,227	(7,180)
Inventory	(93,363)	(36,001)
	1,653,503	1,796,211
Financing transactions		
Proceeds from long term debt	92,500	116,462
Repayments of long-term debt	(407,728)	(327,086)
Proceeds from temporary borrowing	2,700,000	420,000
Repayment of temporary borrowing	—	(11,000)
	2,384,772	198,376
Capital transaction		
Purchase of tangible capital assets	(5,838,876)	(1,122,034)
(Decrease) increase in cash	(1,800,601)	872,553
Cash, beginning of year	4,273,777	3,401,224
Cash, end of year	2,473,176	4,273,777

The accompanying notes are an integral part of the consolidated financial statements.

1. 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 the Town and its 10% proportionate share of the Alternative Resource Energy Authority ("AREA").

Inter-departmental and inter-entity 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.

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.

1. Significant accounting policies (continued)

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:

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

1. Significant accounting policies (continued)

Tangible capital assets (continued)

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.

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.

2. 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, 2022 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:

	10% share of AREA \$	Consolidation Adjustments \$	2022 Inclusion in the Town Consolidated \$	2021 Inclusion in the Town Consolidated \$
Statement of Financial Position				
Financial assets				
Cash	229,966	—	229,966	87,364
Accounts receivable	784,031	—	784,031	300,350
Inventory	12,263	—	12,263	—
	1,026,260	—	1,026,260	387,714
Liabilities				
Payables and accruals	845,181	—	845,181	175,598
Deferred revenue	6,750	—	6,750	—
Long-term debt	4,295,997	—	4,295,997	4,499,580
	5,147,928	—	5,147,928	4,675,178
Non-financial assets				
Prepaid expenses	6,814	—	6,814	17,331
Tangible capital assets	4,023,188	—	4,023,188	4,223,519
	4,030,002	—	4,030,002	4,240,850
Accumulated (deficit) surplus	(91,666)	—	(91,666)	(46,614)
Statement of Operations and accumulated surplus				
Revenues				
Power demand sales	1,216,708	(114,145)	1,102,563	1,066,523
Other	1,374,536	—	1,374,536	245,349
	2,591,244	(114,145)	2,477,099	1,311,872
Expenses				
Power purchases	744,983	(114,145)	630,838	604,498
Administrative and general	155,284	—	155,284	128,480
Solar Garden expenses	1,135,924	—	1,135,924	—
Loan interest	135,056	—	135,056	138,721
Salaries	33,013	—	33,013	25,513
Operating and maintenance	78,037	—	78,037	60,712
Taxes	13,380	—	13,380	13,306
Other interest charges	—	—	—	—
	2,295,677	(114,145)	2,181,532	971,230
Amortization (Note 7)	200,331	—	200,331	200,111
Annual surplus	95,236	—	95,236	140,531

2. Investment in government partnership (continued)

Consolidation adjustments and related party transactions with AREA

- (1) During the year ended March 31, 2022, AREA received \$1,141,445 (\$1,072,199 in 2021) 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.

3. 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, 2022 the Town's investment is carried at \$265,168 (\$261,574 in 2021) and the Town's proportionate share of the MJSB's annual surplus for the year ended March 31, 2022 was \$3,594 (\$14,965 in 2021).

The MJSB's consolidated financial information as at March 31, 2022 and for the year then ended, and the Town's related investment and investment income are summarized as follows:

	2022	2021
	\$	\$
MJSB consolidated statement of financial position		
Financial assets	4,145,515	3,800,456
Liabilities	1,122,254	1,154,449
Net financial assets	3,023,261	2,646,007
Non-financial assets	4,798,800	5,070,041
Accumulated surplus	7,822,061	7,716,048
Town of Mahone Bay ownership interest	3.39%	3.39%
Investment in MJSB	265,168	261,574
MJSB consolidated statement of operations		
Total revenue	5,119,920	5,027,452
Total expenses	5,013,907	4,586,016
Annual surplus	106,013	441,436
Town of Mahone Bay ownership interest	3.39%	3.39%
Investment income	3,594	14,965

Related party balances and transactions with MJSB

The Town's payables and accruals include \$11,823 (\$8,889 in 2021) payable to MJSB.

During the year ended March 31, 2022, the Town paid tipping fees of \$78,682 (\$78,594 in 2021) to MJSB, included in environmental health expenses, and IT shared services costs of \$38,849 (\$45,141 in 2021), 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.

4. 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 \$38, 879 (\$38,356 in 2021) 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 \$625,532 (\$622,500 in 2021), which will be covered by the three partners of MJSB (see Note 3) and the Town of Lunenburg.

The future landfill site closure costs were forecast with inflation at 8% (2.5% in 2021) per annum and discounted back to March 31, 2022 using a discount rate of 8% (2.5% in 2021). A liability (reserve) of \$25,511 (\$21,987 in 2021) 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 \$13,000 (\$12,041 in 2021) to the Department of Community Services to fund its share of the prior year's operating deficit. As at March 31, 2022, the Town's share of the 2022 operating deficit, which will be required to be paid by the Town in 2022, was \$25,441 (\$13,000 in 2021). This amount has been accrued in the financial statements as at March 31, 2022.

5. Temporary borrowing

	2022	2021
	\$	\$
Advanced to the Town		
Bank of Montreal ("BMO") demand loans, bearing interest at prime less 0.75%, an effective rate of 1.70% (1.70% in 2021).	420,000	420,000
Bank of Montreal ("BMO") demand loans, bearing interest at prime less 0.75%, an effective rate of 1.70%.	2,700,000	—
	3,120,000	420,000

6. Long-term debt

	2022 \$	2021 \$
Advanced to the Town		
Nova Scotia Municipal Finance Corporation ("NSMFC") debenture, bearing interest at rates of 2.582% to 3.501% over the term of the debenture (2.37% to 3.50% in 2021), repayable in annual principal payments of \$40,000, maturing May 30, 2033.	680,000	720,000
NSMFC debenture, bearing interest at a rate of 5.08% over the term of the debenture (5.04% to 5.08% in 2021), repayable in annual principal payments of \$18,500, maturing June 1, 2021.	—	111,000
NSMFC debenture, bearing interest at rates of 5.335% to 4.48% over the term of the debenture (5.26% to 5.48% in 2021), repayable in annual principal payments of \$26,500, maturing October 24, 2023.	185,500	212,000
NSMFC debenture, bearing interest at rates of 1.655% to 3.209% over the term of the debenture (1.48% to 3.21% in 2021), repayable in annual principal payments of \$15,000, maturing May 9, 2032.	240,000	255,000
NSMFC debenture, bearing interest at rates of 0.68 % to 1.88% over the term of the debenture, repayable in annual principal payments of \$11,646, maturing July 7, 2030.	104,816	116,462
NSMFC debenture, bearing interest at rates of 0.4% to 1.398% over the term of the debenture, repayable in annual principal payments of \$18,500, maturing May 26, 2026.	92,500	—
Bank of Montreal ("BMO") loan, bearing interest at prime less 0.75%, an effective rate of 1.70% (1.70% in 2021), repayable in annual principal payments of \$27,300, maturing May 31, 2026.	136,500	136,500
Advanced to AREA (10% proportionate share)		
NSMFC debenture, bearing interest at rates of 2.06% to 3.50% over the term of the debenture (2.06% to 3.50% in 2021), repayable in annual principal payments of \$419,000 to \$610,000, maturing in 2033.	1,061,200	1,105,200
NSMFC debenture, bearing interest at rates of 1.15% to 3.48% over the term of the debenture (1.15% to 3.48% in 2021), repayable in annual principal payments of \$91,793 to \$124,175, maturing in 2031.	1,928,063	2,025,485

6. Long-term debt (continued)

NSMFC debenture, bearing interest at rates of 1.2% to 3.209% over the term of the debenture (1.20% to 3.21% in 2021), repayable in annual principal payments of \$59,573 to \$79,715, maturing in 2032.

2022	2021
\$	\$
1,306,735	1,368,895
5,735,314	6,050,542

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 7.

The NSMFC debentures advanced to AREA are secured by tangible capital assets with a net book value of \$4,023,185 (\$4,223,518 in 2021), based on the Town's 10% proportionate share, as disclosed in Note 7.

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

	Town	AREA	Total
	\$	\$	\$
2023	138,946	207,838	346,784
2024	138,946	212,596	351,542
2025	138,946	217,778	356,724
2026	138,946	223,573	362,519
2027	138,946	229,840	368,786
Thereafter	744,586	3,204,373	3,948,959
	1,439,316	4,295,998	5,735,314

Town of Mahone Bay
Notes to the consolidated financial statements
March 31, 2022

7. Tangible capital assets

	Opening cost \$	Additions \$	Closing cost \$	Opening accumulated amortization \$	Amortization in year \$	Closing accumulated amortization \$	2022 Net book value \$	2021 Net book value \$
Town General								
Land (incl. cemetery)	618,100	—	618,100	—	—	—	618,100	618,100
Land improvements	833,324	1,436,438	2,269,762	701,311	13,565	714,876	1,554,886	132,013
Municipal buildings	1,395,750	4,018,154	5,413,904	345,398	136,928	482,326	4,931,578	1,050,352
Buildings - plants	1,011,525	—	1,011,525	966,405	3,938	970,343	41,182	45,120
Electronic data equip.	21,611	—	21,611	21,611	—	21,611	—	—
Small equipment	539,184	35,486	574,670	278,422	45,233	323,655	251,015	260,762
Machinery and equip.	1,565,753	—	1,565,753	1,360,389	51,259	1,411,648	154,105	205,364
Vehicles	257,331	—	257,331	234,947	9,948	244,895	12,436	22,384
Wharves	254,938	3,129	258,067	170,019	4,078	174,097	83,970	84,919
Bridges	767,108	—	767,108	77,874	15,342	93,216	673,892	689,234
Streets, roads, curbs	4,412,291	9,589	4,421,880	2,126,022	170,184	2,296,206	2,125,674	2,286,269
Sidewalks	374,914	57,925	432,839	276,681	12,544	289,225	143,614	98,233
Sewer lines	4,061,802	—	4,061,802	1,580,660	64,653	1,645,313	2,416,489	2,481,142
Lagoons	28,280	—	28,280	3,400	944	4,344	23,936	24,880
Other	246,865	25,490	272,355	43,650	10,733	54,383	217,972	203,215
	16,388,776	5,586,211	21,974,987	8,186,789	539,349	8,726,138	13,248,849	8,201,987
Water Utility system	5,757,281	129,565	5,886,846	1,217,839	128,092	1,345,931	4,540,915	4,539,442
Electric Utility system	1,880,821	123,100	2,003,921	629,560	50,915	680,475	1,323,446	1,251,261
AREA								
Development costs	141,127	—	141,127	62,111	14,113	76,224	64,903	79,017
Interconnection	74,392	—	74,392	9,629	1,860	11,489	62,903	64,763
Generation foundation	298,019	—	298,019	29,912	5,960	35,872	262,147	268,106
Generation turbines	4,000,396	—	4,000,396	740,146	160,015	900,161	3,100,235	3,260,249
Poles, fixtures, conduit	157,264	—	157,264	24,469	5,237	29,706	127,558	132,795
Overhead conductors	93,840	—	93,840	17,160	3,353	20,513	73,327	76,680
Roads	182,525	—	182,525	17,047	3,651	20,698	161,827	165,479
Substation equipment	114,659	—	114,659	19,811	3,669	23,480	91,179	94,848
Substation foundation	68,439	—	68,439	7,423	1,369	8,792	59,647	61,016
Metreological mast	11,038	—	11,038	552	1,104	1,656	9,382	10,486
Right of way	10,079	—	10,079	—	—	—	10,079	10,079
	5,151,778	—	5,151,778	928,260	200,331	1,128,591	4,023,187	4,223,518
	29,178,656	5,838,876	35,017,532	10,962,448	918,687	11,881,135	23,136,397	18,216,208

8. Accumulated surplus

Accumulated surplus - 2022

	Current Funds	Reserve Funds	Capital Funds	2022 Total
	\$	\$	\$	\$
General	(6,070)	260,419	8,836,550	9,090,899
Water	138,140	712,057	4,439,283	5,289,480
Electric	323,733	629,555	1,225,322	2,178,610
Cemetery	235,827	—	—	235,827
	691,630	1,602,031	14,501,155	16,794,816
AREA (Note 2)	81,142	(272,809)	100,000	(91,667)
MJSB (Note 3)	265,168	—	—	265,168
	1,037,940	1,329,222	14,601,155	16,968,317

Accumulated surplus - 2021

	Current Funds	Reserve Funds	Capital Funds	2021 Total
	\$	\$	\$	\$
General	(339,550)	258,263	8,735,722	8,654,435
Water	65,317	626,364	4,403,172	5,094,853
Electric	310,572	707,368	1,224,833	2,242,773
Cemetery	180,256	-	—	180,256
	216,595	1,591,995	14,363,727	16,172,317
AREA (Note 2)	129,446	100,000	(276,061)	(46,615)
MJSB (Note 3)	261,574	—	—	261,574
	607,615	1,691,995	14,087,666	16,387,276

9. 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	2022 Total	2021 Total
	\$	\$	\$	\$
Dave Devenne, Mayor	19,673	3,265	22,938	19,902
Francis Kangata, Deputy Mayor	11,907	—	11,907	11,824
Councillors				
Penny Carver	10,354	640	10,994	10,455
Richard Nowe	10,354	54	10,408	10,282
Joseph M Feeney	10,354	—	10,354	10,282
Kelly Wilson	10,354	365	10,719	10,282
Alice Burdick	10,354	235	10,589	10,282
	83,350	4,559	87,909	83,309
Administrators				
Dylan Heide	—	—	—	105,282
Chief Accounting Officer ("CAO")	—	—	—	

10. 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 the prime lending rate. The Town does not actively manage this risk.

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 \$24,800 (\$20,400 in 2021) provision for doubtful accounts.

10. Financial instruments (continued)

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, 2022, the most significant financial liabilities are the payables and accruals, 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	—	2,544,705	—	—	2,544,705
Temporary borrowing	3,120,000	—	—	—	3,120,000
Long-term debt	—	346,784	1,439,570	4,150,542	5,936,896
	3,120,000	2,891,489	1,439,570	4,150,542	11,601,601

11. Comparative figures

Certain figures for 2021 have been reclassified to conform to the presentation adopted in 2022.

Town of Mahone Bay
Schedule of current funds
Year ended March 31, 2022

	General operations \$	Waters operations \$	Electric operations \$	Cemetery operations \$	General, water and electric capital funds \$	Reserve funds \$	Trust reserve \$	2022 Consolidated Total \$	2021 Consolidated Total \$
Financial assets									
Current assets	2,229,191	362,561	924,021	235,322	340,174	1,694,531	3,623	5,789,423	4,923,963
	2,229,191	362,561	924,021	235,322	340,174	1,694,531	3,623	5,789,423	4,923,963
Liabilities									
Current liabilities	(2,267,124)	(244,027)	(600,288)	—	(492,750)	—	—	(3,604,189)	941,921
Long-term debt	—	—	—	—	(4,559,316)	—	—	(4,559,316)	2,009,888
	(2,267,124)	(244,027)	(600,288)	—	(5,052,066)	—	—	(8,163,505)	2,951,809
Non-financial assets									
Prepaid expenses	28,240	398	—	—	—	—	—	28,638	86,529
Inventory	—	19,208	—	—	—	—	—	19,208	121,201
Tangible capital assets	—	—	—	505	16,011,247	—	—	16,011,752	13,992,689
	28,240	19,606	—	505	16,011,247	—	—	16,059,598	14,200,419
Opening accumulated surplus (deficit)	(286,781)	(29,421)	345,252	184,219	14,363,727	1,591,995	3,582	16,172,573	15,655,763
Annual surplus	(333,331)	(72,740)	(13,159)	(2,535)	—	—	(21)	(421,786)	516,810
Accumulated surplus (deficit)	947,898	(16,011,835)	(16,721,058)	(233,292)	(14,419,313)	(1,694,530)	(3,602)	15,750,787	16,172,573
Revenues	(3,210,068)	(688,574)	(2,037,232)	(16,330)	—	—	(21)	(5,952,225)	5,643,024
Expenses	2,876,737	615,834	2,024,073	13,795	—	—	—	5,530,439	5,126,214
Annual surplus (deficit)	(333,331)	(72,740)	(13,159)	(2,535)	—	—	(21)	(421,786)	516,810

Financial statements of Town of Mahone Bay Electric Utility

March 31, 2022

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

Qualified Opinion

We have audited the financial statements of the Town of Mahone Bay Electric Utility (the "Utility"), which comprise the statements of financial position as at March 31, 2022 and the statements of financial operations, cash flows and investment in capital assets for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, except for the possible effects of the matter described in the Basis for qualified opinion of our report, the accompanying financial statements present fairly, all material respects, the financial position of the Utility as at March 31, 2022, and the results of its operations 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 (the "Financial Reporting Framework").

Basis for Qualified Opinion

The inventory in the statement of financial position operating fund carried at \$183,093 for the year then ended. We were unable to observe the counting of the physical inventories at the beginning and at the end of March 31, 2022 or satisfy ourselves concerning those inventory quantities by alternative means. Since opening and ending inventories affect the determination of the results of operations and cash flows, we were unable to determine whether adjustments to the results of operations and cash flows might be necessary for the year ended March 31, 2022.

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Utility in complying with the financial reporting requirements of Nova Scotia electric utilities. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Chartered Professional Accountants
[DATE]

Town of Mahone Bay Electric Utility
Statement of financial position – operating fund
As at March 31, 2022

	Notes	2022 \$	2021 \$
Assets			
Cash		550	550
Rates receivable [net of allowance for doubtful accounts of \$21,600 (\$16,907 in 2021)]		567,486	374,823
Prepaid expenses		58,183	69,438
Other receivables		47,056	163,345
Due from Electric Utility Capital Fund		67,653	—
Inventory (at cost)		183,093	106,518
		924,021	714,674
Liabilities			
Accounts payable and accrued liabilities		355,030	17,976
Customer deposits		38,980	38,926
Due to Electric Utility Capital Fund		—	4,532
Due to General Operating Fund	2	634	152,397
Due to Water Utility Operating Fund	2	205,644	190,269
		600,288	404,100
Net assets			
Surplus		323,733	310,574
		924,021	714,674

The accompanying notes are an integral part of the financial statements.

Approved by the Council

_____, Mayor

_____, Clerk

Town of Mahone Bay Electric Utility
Statement of financial position – capital fund
As at March 31, 2022

	Notes	2022 \$	2021 \$
Assets			
Cash		85,992	85,504
Utility, plant and equipment (Schedule 1)		2,003,922	1,880,821
Due from Electric Utility Operating Fund		—	4,532
		2,089,914	1,970,857
Liabilities			
Debenture	5	104,816	116,462
Due to Electric Utility Operating Fund		79,299	—
Accumulated allowance for depreciation		680,477	629,561
		864,592	746,023
Net assets			
Investment in capital assets		1,225,322	1,224,834
		2,089,914	1,970,857

The accompanying notes are an integral part of the financial statements.

Approved by the Council

_____, Mayor

_____, Clerk

Town of Mahone Bay Electric Utility
Statement of financial operations
Year ended March 31, 2022

	Budgeted \$ (Unaudited)	2022 \$	2021 \$
Notes			
Operating revenue			
Domestic sales	1,097,000	1,099,131	1,032,988
Power, demand sales	792,000	746,269	734,090
Commercial sales	105,000	113,651	99,817
Street lighting	46,800	46,268	46,272
Sundry	23,300	17,454	23,150
Interest on overdue accounts	3,600	3,817	2,713
Interest revenue	—	—	1,321
	2,067,700	2,026,590	1,940,351
Non-operating revenue			
Other	17,500	28,682	22,738
Total revenue	2,085,200	2,055,272	1,963,089
Operating expenditures			
Power purchased	1,443,750	1,451,432	1,342,780
Operating and maintenance	198,428	124,521	151,805
Administration	179,237	228,750	132,419
Transmission and distribution			
Salaries	172,050	168,455	122,983
Depreciation	46,000	50,915	47,440
	2,039,465	2,024,073	1,797,427
Non-operating expenditures			
Interest expense	500	518	1,753
Loss on disposal of asset	—	1,501	—
Capital out of revenue	—	4,375	(15,026)
Debt charges	—	—	—
Principal	—	11,646	—
	500	18,040	(13,273)
Total expenditures	2,039,965	2,042,113	1,784,154
Excess of revenue over expenditures	45,235	13,159	178,935
Surplus, beginning of year	310,574	310,574	131,639
Surplus, end of year	355,809	323,733	310,574

The accompanying notes are an integral part of the financial statements.

Town of Mahone Bay Electric Utility

Statement of cash flows

Year ended March 31, 2022

	Notes	2022 \$	2021 \$
Operating activities			
Excess of revenue of over expenditures		13,159	178,935
Items not affecting cash			
Depreciation		50,915	47,440
Capital out of revenue		4,375	(15,026)
		68,449	211,349
Change in non-cash operating working capital items	3	195,414	(273,971)
		263,863	(62,622)
Investing activities			
Purchase of utility, plant and equipment		(127,475)	(101,436)
Transfers to (from) General Operating Fund		(151,763)	21,366
		(279,238)	(80,070)
Financing activities			
Interest income on depreciation fund		488	468
Transfers from Water Utility Operating Fund		15,375	26,230
Proceeds of debenture		—	116,462
		15,863	143,160
Net increase in cash		488	468
Cash, beginning of year		86,054	85,586
Cash, end of year		86,542	86,054
Cash comprised of			
Cash - operating fund		550	550
Cash - capital fund		85,992	85,504
		86,542	86,054

The accompanying notes are an integral part of the financial statements.

Town of Mahone Bay Electric Utility
Statement of investment in capital assets
Year ended March 31, 2022

	2022	2021
	\$	\$
Investment in capital assets, beginning of year	1,224,834	1,239,392
Add: interest income on depreciation fund	488	468
Add: transfer to Electric Utility Operating Fund	—	(15,026)
Investment in capital assets, end of year	1,225,322	1,224,834

The accompanying notes are an integral part of the financial statements.

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;
- 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.

	2022	2021
	\$	\$
Required depreciation fund cash, beginning of year	90,036	42,128
Add: interest income on depreciation fund	488	468
Add: depreciation expense	50,915	47,440
Less: capital expenditures from depreciation fund (Note 4)	(123,100)	—
Required depreciation fund cash, end of year	18,339	90,036
Depreciation fund cash, end of year	85,992	85,504
Surplus (deficit) due to Electric Utility Operating Fund from Electric Utility Capital Fund	(67,653)	4,532

1. 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 to General Operating Fund and due to Water Utility Operating Fund are non-interest bearing.

3. Change in non-cash operating working capital items

	2022	2021
	\$	\$
Rates receivable	(192,663)	(18,518)
Prepaid expenses	11,255	10,774
Other receivables	116,289	(144,951)
Inventory	(76,575)	(34,632)
Accounts payable and accrued liabilities	337,054	(88,037)
Customer deposits	54	1,393
	195,414	(273,971)

4. Capital asset expenditures

	2022	2021
	\$	\$
Total capital asset expenditures	127,475	101,436
Proceeds from debentures	—	(116,462)
Add (less): capital out of revenue (from operating fund)	(4,375)	15,026
Capital expenditures from depreciation fund	123,100	—

5. Long-term debt

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

	Balance March 31, 2021 \$	Principal (repaid) drawn \$	Balance March 31, 2022 \$	Applicable interest rates	Maturity date
Debenture 40-A-1	116,462	11,646	104,816	0.678% - 1.879%	July 7, 2030

Debenture 40-A-1 drawn by the Town of Mahone Bay has an outstanding balance of \$104,816 (\$116,462 in 2021).

6. Comparative figures

Certain figures for 2021 have been reclassified to conform to the presentation adopted in 2022.

Financial information of
Town of Mahone Bay
General Operating Fund

March 31, 2022

Compilation Engagement Report	1
Statement of financial position	2
Statement of operations	3
Notes to the financial information	4

Compilation Engagement Report

To the Council of the Town of Mahone Bay General Operating Fund

On the basis of information provided by management, we have compiled the statement of financial position of the Town of Mahone Bay General Operating Fund (the "Town General Operating Fund") as at March 31, 2022, the statement of operations for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information ("financial information").

Management is responsible for the accompanying financial information, including the accuracy and completeness of underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, Compilation Engagements, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial statements.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

Chartered Professional Accountants
[DATE]

Town of Mahone Bay General Operating Fund**Statement of financial position**

As at March 31, 2022

	2022 \$	2021 \$
Financial assets		
Cash	1,024,900	1,427,506
Trade accounts receivable	101,033	90,145
Other receivables	509,587	112,282
Due from Operating Reserve Fund	127,507	119,207
Due from Cemetery Commission	4,434	4,434
Due from Water Utility Capital Fund	—	64,185
Due from Water Utility Operating Fund	39,210	—
Due from Capital Reserve Fund	422,520	365,914
Due from Electric Utility Operating Fund	—	138,568
Due from Equipment Reserve Fund	—	103,650
	2,229,191	2,425,891
Liabilities		
Trade payables	1,135,763	813,318
Due to Capital Reserve Fund	536,828	—
Due to Equipment Reserve Fund	496,350	—
Due to Electric Utility Operating Fund	13,195	—
Due to other local governments	20	20
Due to Water Utility Operating Fund	—	21,876
Due to Water Utility Capital Fund	28,315	—
Due to General Capital Fund	—	1,889,777
Due to Alternative Resource Energy Authority ("AREA")	912	912
Deferred income	55,741	59,708
	2,267,124	2,785,611
Net financial assets	(37,933)	(359,720)
Non-financial assets		
Prepaid expenses	28,240	16,696
Net assets		
Fund balance	(9,693)	(343,024)

Approved by the Council

_____, Mayor

_____, Clerk

Town of Mahone Bay General Operating Fund

Statement of operations

Year ended March 31, 2022

	Budget \$	2022 \$	2021 \$
Revenue			
Taxes	2,504,457	2,912,331	2,711,522
Grants in lieu of taxes	23,108	22,500	22,756
Service provided to other governments	—	159,038	156,153
Sale of services	4,100	3,274	3,929
Other revenue from own sources	102,510	105,544	135,829
Unconditional transfers from other governments	121,022	419,367	131,872
Conditional transfers from provincial government agencies	166,000	1,000	-
	2,921,197	3,623,054	3,162,061
Expenditures			
General government services	433,316	690,418	609,572
Protective services	415,824	723,172	657,656
Transportation services	356,985	415,483	262,924
Environmental health services	334,002	365,853	313,072
Public health and welfare services	71,692	16,228	36,292
Environmental development services	193,200	140,288	165,622
Recreation and cultural services	78,685	90,014	66,644
Education	422,870	435,281	422,870
	2,306,574	2,876,737	2,534,652
Excess of revenue over expenditures before the undernoted	614,623	746,317	627,409
Dividends from AREA	71,000	140,287	102,862
Depreciation	(440,000)	(539,349)	(505,685)
	(369,000)	(399,062)	(402,823)
Excess of revenue over expenditures	245,623	347,255	224,586
Principal payments	(73,100)	(73,100)	(84,100)
Transfers	(357,747)	59,176	(610,912)
	(430,847)	(13,924)	(695,012)
Change in fund balance	(185,224)	333,331	(470,426)
Fund balance, beginning of year	(343,024)	(343,024)	127,402
Fund balance, end of year	(528,248)	(9,693)	(343,024)

Town of Mahone Bay General Operating Fund

Notes to the financial information

March 31, 2022

1. Basis of Accounting

Cash basis of accounting with selected accruals or accounting estimates

The basis of accounting applied in the preparation of the statement of financial position of the Town of Mahone Bay General Operating Fund as at the year-end and the statement of operations for the year then ended reflects cash transactions with the addition of:

- Accounts receivable less allowance for doubtful accounts;
- Prepaid expenses;
- Accounts payable

2. Comparative figures

Certain figures for 2021 have been reclassified to conform to the presentation adopted in 2022.

Draft

Financial information of Town of Mahone Bay General Capital Fund

March 31, 2022

Compilation Engagement Report	1
Statement of financial position	2
Statement of tangible capital assets	3
Notes to the financial information	4

Compilation Engagement Report

To the Council of the Town of Mahone Bay General Capital Fund

On the basis of information provided by management, we have compiled the statement of financial position and tangible capital assets of the Town of Mahone Bay General Capital Fund (the "Town General Capital Fund") as at March 31, 2022, and notes, which describes the basis of accounting applied in the preparation of the compiled financial information ("financial information").

Management is responsible for the accompanying financial information, including the accuracy and completeness of underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, Compilation Engagements, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial statements.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

Chartered Professional Accountants
[DATE]

Town of Mahone Bay General Capital Fund**Statement of financial position**

As at March 31, 2022

	2022	2021
	\$	\$
Financial asset		
Due from General Operating Fund	—	1,899,912
Liabilities		
Due to General Operating Fund	391,922	—
Long-term debt	4,019,874	1,365,674
	4,411,796	1,365,674
Net financial (debt) assets	(4,411,796)	534,238
Non-financial assets		
Tangible capital assets	13,248,346	8,201,484
Net assets		
Investment in capital assets	8,836,550	8,735,722

Town of Mahone Bay General Capital Fund**Statement of tangible capital assets**

As at March 31, 2022

	2022	2021
	\$	\$
Land	617,595	617,595
Land improvements	2,269,762	833,324
Buildings		
Municipal buildings	5,413,905	1,395,750
Other	1,011,525	1,011,525
Streets, roads and curbs	4,421,877	4,412,289
Sewer lines	4,061,803	4,061,803
Machinery and equipment	1,565,754	1,565,754
Bridges	767,108	767,108
Small equipment	576,792	541,306
Sidewalks	432,839	374,914
Vehicles	257,331	257,331
Wharves	258,066	254,938
Electronic data equipment	21,611	21,611
Lagoons	28,280	28,280
Other	272,356	246,865
	21,976,604	16,390,393
Accumulated amortization	(8,728,258)	(8,188,909)
	13,248,346	8,201,484

1. Basis of Accounting

Cash basis of accounting with selected accruals or accounting estimates

The basis of accounting applied in the preparation of the statement of financial position of the Town of Mahone Bay General Capital Fund as at the year-end and the statement of operations for the year then ended reflects cash transactions with the addition of:

- Property, plant and equipment amortized over their useful life.

2. Property, plant and equipment

	Cost	Accumulated amortization	2022 Net book value	2021 Net book value
	\$	\$	\$	\$
Land	617,595	—	617,595	617,595
Land Improvement	2,269,762	714,876	1,554,886	132,013
Municipal Buildings	5,413,905	482,325	4,931,580	1,050,353
Other Buildings	1,011,525	970,343	41,182	45,120
Street, roads and curbs	4,421,877	2,296,207	2,125,670	2,286,266
Sewer lines	4,061,803	1,645,313	2,416,490	2,481,143
Machinery and equipment	1,565,754	1,411,648	154,106	205,365
Bridges	767,108	93,216	673,892	689,234
Small equipment	576,792	323,655	253,137	262,884
Sidewalks	432,839	289,225	143,614	98,233
Vehicles	257,331	244,895	12,436	22,384
Wharves	258,066	174,096	83,970	84,919
Lagoons	28,280	4,344	23,936	24,880
Electronic Data Equipment	21,611	21,611	—	—
Other	272,356	56,504	215,852	201,095
	21,976,604	8,728,258	13,248,346	8,201,484

Financial information of Town of Mahone Bay Reserve Funds

March 31, 2022

Compilation Engagement Report	1
Statement of financial position	2
Statement of fund balances	3
Notes to the financial information	4

Compilation Engagement Report

To the Council of the Town of Mahone Bay Reserve Funds

On the basis of information provided by management, we have compiled the statement of financial position of the Town of Mahone Bay Reserve Funds (the "Town Reserve Funds") as at March 31, 2022, the statement of fund balances for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information ("financial information").

Management is responsible for the accompanying financial information, including the accuracy and completeness of underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, Compilation Engagements, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial statements.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

Chartered Professional Accountants
[DATE]

Town of Mahone Bay Reserve Funds

Statement of financial position

As at March 31, 2022

	2022 \$	2021 \$
Financial assets		
Cash	801,179	2,348,913
Other Receivables	60,000	60,000
Due from Operating Reserve Fund	591,856	—
Due from General Operating Fund	496,350	—
	1,949,385	2,408,913
Financial liabilities		
Due to Operating Reserve Fund	—	365,914
Due to Town General Fund	119,207	119,207
Due to General Operating Fund	—	103,650
Due to other funds	176,462	176,462
Due to Water Utility Operating Fund	51,685	51,685
	347,354	816,918
Fund balances		
Water reserve	629,555	626,364
Electric reserve	712,057	707,368
General reserve	260,419	258,263
	1,949,385	2,408,913

Approved by the Council

_____, Mayor

_____, Clerk

Town of Mahone Bay Reserve Funds**Statement of fund balances**

Year ended March 31, 2022

	2022	2021
	\$	\$
Transfers from other funds		
Capital reserve from General Operating Fund	4,689	—
Capital reserve from Operating Reserve Fund	—	365,914
Operating reserve from General Operating Fund	2,156	151,259
Town General Fund from Operating reserve	—	119,207
General Operating Fund from Equipment reserve	3,191	25,588
Capital reserve from Water Utility Operating Fund	—	51,685
Equipment reserve from General Operating Fund	—	103,650
Capital reserve from other funds	—	116,462
	10,036	933,765
Transfers to other funds		
Capital reserve to General Operating Fund	—	35,625
Capital reserve to Operating Reserve Fund	365,914	—
Equipment reserve to General Operating Fund	103,650	—
Operating reserve to General Operating Fund	—	—
	469,564	35,625
Change in fund balance	(459,528)	898,140
Total fund balances, beginning of year	2,408,913	1,510,773
Total fund balances, end of year	1,949,385	2,408,913

Town of Mahone Bay Reserve Funds

Notes to the financial information

March 31, 2022

1. Basis of Accounting

Cash basis of accounting with selected accruals or accounting estimates

The basis of accounting applied in the preparation of the statement of financial position of the Town of Mahone Bay Reserve Funds as at the year-end and the statement of operations for the year then ended reflects cash transactions with the addition of:

- Accounts receivable less allowance for doubtful accounts.

Draft

Financial information of Town of Mahone Bay Cemetery Commission

March 31, 2022

Compilation Engagement Report	1
Statement of financial position	2
Statement of operations	3
Statement of fund balance	4
Notes to the financial information	5

Compilation Engagement Report

To the Council of the Town of Mahone Bay Cemetery Commission

On the basis of information provided by management, we have compiled the statement of financial position of the Town of Mahone Bay Cemetery Commission (the "Town Cemetery Commission") as at March 31, 2022, the statement of operations and fund balance for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information ("financial information").

Management is responsible for the accompanying financial information, including the accuracy and completeness of underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, Compilation Engagements, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial statements.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

Chartered Professional Accountants
[DATE]

Town of Mahone Bay Cemetery Commission**Statement of financial position**

As at March 31, 2022

	2022	2021
	\$	\$
Financial assets		
Cash	168,982	163,251
Investments	16,500	16,500
Due from other funds	49,840	—
	235,322	179,751
Net financial assets	235,322	179,751
Non-financial asset		
Land	505	505
Net assets		
Fund balance	235,827	180,256

Approved by the Council

_____, Mayor

_____, Clerk

Town of Mahone Bay Cemetery Commission**Statement of operations**

Year ended March 31, 2022

	Budget	2022	2021
	\$	\$	\$
Revenue			
Grant from Town General Fund	16,520	—	422
Transfer from other funds	—	53,036	21,096
Investment income	4,650	4,530	3,963
Donations	200	200	183
Perpetual care	3,250	9,100	2,750
Annual fees	1,580	2,500	1,200
	26,200	69,366	29,614
Expenditures			
Mowing and grounds upkeep	9,500	11,263	7,458
Administration	1,800	2,471	1,060
Signage	—	61	—
	11,300	13,795	8,518
Excess of revenue over expenditures	14,900	55,571	21,096

Town of Mahone Bay Cemetery Commission**Statement of fund balance**Year ended March 31, 2022

	2022	2021
	\$	\$
Fund balance, beginning of year	180,256	159,160
Excess of revenue over expenditures	55,571	21,096
Fund balance, end of year	235,827	180,256

Draft

Town of Mahone Cemetery Commission

Notes to the financial information

March 31, 2022

1. Basis of Accounting

Cash basis of accounting with selected accruals or accounting estimates

The basis of accounting applied in the preparation of the statement of financial position of the Town of Mahone Bay Cemetery Commission as at the year-end and the statement of operations for the year then ended reflects cash transactions with the addition of:

- Investments recorded at cost;
- Accounts payable.

Draft

Financial information of Town of Mahone Bay Trust Fund

March 31, 2022

Compilation Engagement Report	1
Statement of financial position	2
Statement of fund balance	3
Notes to the financial information	4

Compilation Engagement Report

To the Council of the Town of Mahone Bay Trust Fund

On the basis of information provided by management, we have compiled the statement of financial position of the Town of Mahone Bay Trust Fund (the "Town Trust Fund") as at March 31, 2022, the statement of fund balances for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information ("financial information").

Management is responsible for the accompanying financial information, including the accuracy and completeness of underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, Compilation Engagements, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial statements.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

Chartered Professional Accountants
[DATE]

Town of Mahone Bay Trust Fund
Statement of financial position
As at March 31, 2022

	2022	2021
	\$	\$
Assets		
Cash	3,623	3,602
Fund balance	3,623	3,602

Approved by the Council

_____, Mayor

_____, Clerk

Draft

Town of Mahone Bay Trust Fund**Statement of fund balance**

Year ended March 31, 2022

	2022	2021
	\$	\$
Interest income	21	20
Increase in fund balance	21	20
Fund balance, beginning of year	3,602	3,582
Fund balance, end of year	3,623	3,602

Draft

1. Basis of Accounting

Cash basis of accounting with selected accruals or accounting estimates

The basis of accounting applied in the preparation of the statement of financial position of the Town of Mahone Bay Trust Fund as at the year-end and the statement of operations for the year then ended reflects cash transactions.

Draft

Financial statements of Town of Mahone Bay Water Utility

March 31, 2022

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 of the Town of Mahone Bay

Opinion

We have audited the financial statements of the Town of Mahone Bay Water Utility (the "Utility"), which comprise the statements of financial position as at March 31, 2022 and the statements of financial operations for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Utility as at March 31, 2022, and the results of its 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 (the "Financial Reporting Framework").

Basis for Opinion

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Utility in complying with the financial reporting requirements of Nova Scotia water utilities. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Chartered Professional Accountants
[DATE]

Town of Mahone Bay Water Utility**Statement of financial position – operating fund**

As at March 31, 2022

	Notes	2022 \$	2021 \$
Assets			
Receivables			
Rates receivable [net of allowance for doubtful accounts of \$3,200 (\$1,669 in 2021)]		83,665	91,678
Due from General Operating Fund	2	—	21,920
Due from Electric Utility Operating Fund	2	205,644	190,269
Due from Capital Reserve Fund		51,685	51,685
Other		21,567	5,643
Prepaid expense		398	478
Inventory (at cost)		19,208	14,683
		382,167	376,356
Liabilities			
Trade payables		9,645	9,645
Customer prepayments		6,449	7,622
Accrued liabilities		7,085	8,285
Customer deposits		9,702	9,250
Due to General Operating Fund	2	47,465	—
Due to Water Utility Capital Fund		163,681	276,154
		244,027	310,956
Net assets			
Surplus		138,140	65,400
		382,167	376,356

The accompanying notes are an integral part of the financial statements.

Approved by the Council

_____, Mayor

_____, Clerk

Town of Mahone Bay Water Utility
Statement of financial position – capital fund
As at March 31, 2022

	Notes	2022 \$	2021 \$
Assets			
Cash		157,985	157,087
Due from General Operating Fund		28,315	—
Due from Water Utility Operating Fund		163,681	276,154
Utility, plant and equipment (Schedule 1)		5,247,559	5,117,995
		5,597,540	5,551,236
Liabilities			
Due to Cemetery Fund	2	16,500	16,500
Due to General Operating Fund	2	—	64,185
Long-term debt	3	434,626	488,826
Deferred contributions	4	2,041,256	2,075,491
Accumulated allowance for depreciation		1,345,931	1,217,839
Accumulated amortization of contributions		420,916	386,681
		4,259,229	4,249,522
Net assets			
Investment in capital assets		1,338,311	1,301,714
		5,597,540	5,551,236

The accompanying notes are an integral part of the financial statements.

Approved by the Council

_____, Mayor

_____, Clerk

Town of Mahone Bay Water Utility**Statement of financial operations – operating fund**

Year ended March 31, 2022

	Budget \$	2022 \$	2021 \$
	(Unaudited)		
Operating revenue			
Metered sales	586,885	545,086	523,754
Public fire protection	183,044	180,879	177,572
Other	11,240	23,967	18,554
	781,169	749,932	719,880
Operating expenditures			
Administrative and general	193,621	163,742	153,262
Water treatment	153,349	159,927	140,021
Depreciation	130,000	128,092	125,038
Transmission and distribution	137,475	133,373	124,494
Pumping	27,365	30,012	25,893
Taxes	650	688	679
	642,460	615,834	569,387
Operating income	138,709	134,098	150,493
Non-operating revenue			
Appropriation from Town General	—	—	15,000
Other	1,500	970	694
	1,500	970	15,694
Non-operating expenditures			
Debt charges			
Principal	62,511	44,000	62,500
Interest	20,845	17,982	23,323
Other interest charges	1,102	226	5,373
Capital out of revenue	—	120	18,148
	84,458	62,328	109,344
Non-operating loss	(82,958)	(61,358)	(93,650)
Excess of revenue over expenditures	55,751	72,740	56,843
Surplus, beginning of year	65,400	65,400	8,557
Surplus, end of year	121,151	138,140	65,400

The accompanying notes are an integral part of the financial statements.

Town of Mahone Bay Water Utility
Statement of financial operations – capital fund
Year ended March 31, 2022

	Notes	Budget \$	2022 \$	2021 \$
		(Unaudited)		
Revenue				
Interest income		—	898	860
Expenditures				
Capital assets, net of funding		—	129,444	33,536
Miscellaneous expenses		—	18,621	6,148
		—	148,065	39,684
Excess of (expenditures over revenue)		—	(147,167)	(38,824)
Financing and transfers				
Transfer from Water Utility Operating Fund		—	120	18,148
Capitalization of capital asset expenditures, net of funding	5	—	129,444	33,536
Due to Cemetery Fund retired		—	—	8,300
Long-term debt retired		54,211	54,200	54,200
		54,211	183,764	114,184
Change in investment in capital assets		54,211	36,597	75,360
Investment in capital assets, beginning of year		1,301,714	1,301,714	1,226,354
Investment in capital assets, end of year		1,355,925	1,338,311	1,301,714

The accompanying notes are an integral part of the financial statements.

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 Operations;
- 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.

1. Accounting policies (continued)

Utility, plant and equipment (continued)

	2022	2021
	\$	\$
Required depreciation fund cash, beginning of year	369,056	282,843
Add: interest income on depreciation fund	898	860
Add: depreciation expense	128,092	125,038
Less: non-capital expenditures	(18,621)	(6,149)
Less: capital expenditures from depreciation fund	(129,444)	(33,536)
Required depreciation fund cash, end of year	349,981	369,056
Depreciation fund cash, end of year	157,985	157,087
Deficit due from General Operating Fund	28,315	(64,185)
Deficit due from Water Utility operating fund	163,681	276,154
	349,981	369,056

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 expenses 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.

1. Accounting policies (continued)

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.

2. Inter-fund balances

Operating fund

The inter-fund balances due to General Operating Fund and due from Electric Utility Operating Fund and Capital Reserve 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.

The inter-fund balance due to General Operating Fund is a temporary advance, repayable on demand and non-interest bearing.

3. Long-term debt

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

	Balance March 31, 2021 \$	Principal (repaid) drawn \$	Balance March 31, 2022 \$	Applicable interest rates	Maturity date
Debenture 26-A-1	111,000	(111,000)	—	5.08% - 5.08%	June 1, 2021
Debenture 41-A-1	—	92,500	92,500	0.4% - 1.4%	May 28, 2026
Debenture 28-A-1	212,000	(26,500)	185,500	5.335% - 5.48%	October 24, 2023
Debenture 38-A-1	165,826	(9,200)	156,626	2.06% - 3.50%	May 30, 2033
	488,826	(54,200)	434,626		

Debenture 38-A-1 drawn by the Town of Mahone Bay has an outstanding balance of \$680,000 (\$720,000 in 2021). Only \$156,626 (\$165,826 in 2021) of the balance relates to funding for the Water Utility Capital Fund; therefore, the remaining \$523,374 (\$554,174 in 2021) is included on the statement of financial position of the General Capital Fund and is excluded from these financial statements.

3. Long-term debt (continued)

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

	\$
2023	54,200
2024	54,200
2025	54,200
2026	54,200
2027	54,200
Thereafter	163,626
	<u>434,626</u>

All long-term debt outstanding at March 31, 2022 has been properly authorized by Service Nova Scotia and Municipal Relations.

4. Deferred contributions

	2022 \$	2021 \$
Deferred contributions, beginning of year	2,075,491	2,109,726
Less: amortization of contributions	(34,235)	(34,235)
Deferred contributions, end of year	<u>2,041,256</u>	<u>2,075,491</u>

5. Capital asset expenditures

	2022 \$	2021 \$
Total capital asset expenditures	129,564	51,684
Less: funded capital additions		
Capital out of revenue (from operating fund)	(120)	(18,148)
Capital asset expenditures, net of funding	<u>129,444</u>	<u>33,536</u>

6. Comparative figures

Certain figures for 2021 have been reclassified to conform to the presentation adopted in 2022.

Draft

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

As at March 31, 2022

	2022	2021
	\$	\$
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	107,019	107,019
Water treatment structures	1,905,700	1,882,898
Distribution reservoirs and standpipes	746,781	746,781
Other	9,981	9,981
Equipment		
Pumping	128,557	123,476
Water treatment	830,370	822,054
Office furniture and equipment	2,558	-
Transportation equipment	25,692	25,692
Tools and work equipment	33,573	33,573
Mains		
Transmission	122,150	122,150
Distribution	1,454,170	1,397,863
Services	152,769	121,984
Meters	102,685	98,970
Hydrants	56,743	56,743
Work in progress	16,992	16,992
Other Assets	15,007	15,007
Capital grants prior to April 1, 2007	(639,286)	(639,286)
Total utility, plant and equipment	5,247,559	5,117,995