

Town of Annapolis Royal  
Council Meeting  
Agenda  
September 18, 2024 at 6:00 pm

Acknowledge that the meeting is taking place in Mi'kma'ki, the traditional (or ancestral) territory of the Mi'kmaq People

1. Call to Order
2. Present
3. Regrets
4. Additions to Agenda
5. Approval of Agenda
6. Approval of Minutes
  - i. Council Minutes – July 17, 2024 **(TAB 1)**
7. Presentations
  - i. Provision of Taxation By-law #200 – Second Reading and Passing **(TAB 2)**  
**MOTION**  
.. that Council approve the second reading and passing of the Provision of Taxation By-law #-200 dated June 2024.
  - ii. Town of Annapolis Royal – Consolidated Financial Statements – March 31, 2024 **(TAB 3)**  
**MOTION**  
... that Council accept the 2023-2024 financial statements as prepared and presented by the Auditors.
8. Public Input
9. Unfinished Business
10. New Business
  - i. Election Update – Candidates
  - ii. WCB Rates for 2025
  - iii. Appoint new member for Planning and Heritage Advisory Committee **(TAB 4) DM**
  - iv. Municipality of the County of Annapolis Royal Audit Committee – Water Tower Update
11. Recommendations from Committees, Boards and Commissions

**Committee of the Whole**

**MOTION**

... that Council approve the Town of Annapolis Royal contribution of \$2,231 out of the \$59,493 budget with the County of Annapolis and the Town of Middleton for an Economic Development Coordinator for the area.

**MOTION**

... that Council match the fund contribution of \$205,439 from the operating reserve for paving funds received from the Municipally Owned Trunks and Routes Cost-Shared Program for fiscal year 2024-25. This will amend the 2024-2025 operating budget to reflect additional funds coming in at \$410,878 with additional expenditures of \$410.878.

**MOTION**

... that Council appoint Danny Young as the Occupational Health and Safety (OH&S) representative for the term ending December 31, 2024.

**MOTION Defer motion until October 2, 2024**

... that Council approve the fee schedule as recommended effective January 1, 2025, \$130 for 1 session per /wk (\$65 half year where offered) \$160 for 2 sessions/ wk (\$80 half year) \$200 for 3 session /wk (\$100 half year).

**MOTION (TAB 5)**

... that Council approve the Fines and Fees Policy #2024-11 dated September 2024.

**MOTION**

... that Council approve the appointment of Sheila Redden-Smith to the Accessibility Advisory Committee for the term ending December 31, 2024.

**MOTION (TAB 6)**

... that Council approve the Communication policy #2024-12 dated September 2024.

**Planning and Heritage Advisory Committee**

**MOTION (TAB 7)**

... that Council approve the applicant at 324 St George Street be given heritage approval to install a window sign and a projecting wall sign as detailed in the application 24-25-HER, providing the requirements of the Land Use By-Law are met.

**MOTION (TAB 8)**

... that Council approve the applicant at 204 St Anthony Street be given heritage approval to change the window layout in the front of the property, restoring the original arrangement with vinyl windows matching all others, as detailed in the application AR24-26-HER, providing the requirements of the Land Use By-Law are met.

**12. Reports from Committees, Boards and Commissions**

- |       |  |                               |
|-------|--|-------------------------------|
| i.    | Mayor's Report                               | Mayor Boyer (TAB 9)           |
| ii.   | Chief Administrative Officer's Report        | CAO Millett-Campbell (TAB 10) |
| iii.  | Planning Services Report                     | CAO Millett-Campbell (TAB 11) |
| iv.   | Water Report                                 | for Council Review (TAB 12)   |
| v.    | Marketing and Economic Development Committee | Councillor Sanford            |
| vi.   | Planning and Heritage Advisory Committee     | Councillor Sanford            |
| vii.  | Board of Police Commissioners                | Deputy Mayor Tompkins         |
| viii. | Twinning Committee                           | Mayor Boyer                   |
| ix.   | Library Report                               | Councillor Wear               |

- |       |                                       |                             |
|-------|---------------------------------------|-----------------------------|
| x.    | Traffic Flow Advisory Committee       | Councillor Wear             |
| xi.   | IMSA Interim Board                    | Mayor Boyer <b>(TAB 13)</b> |
| xii.  | Environment Advisory Committee        | Councillor Hafting          |
| xiii. | Academy Condo Board                   | Councillor Hafting          |
| xiv.  | Friends of the Annapolis Pool Society | Councillor Hafting          |
| xv.   | Accessibility Advisory Committee      | Mayor Boyer                 |

**13. Correspondence**

- i. Granville Ferry Causeway- Annapolis County **(TAB 14)**
- ii. Concern – Deer **(TAB 15)**
- iii. Annapolis and District Society Financial Statements – March 31, 2024 **(TAB 16)**

**14. In-camera**

Under Section 22(2) of the *Municipal Government Act*:

- i. In-camera minutes of July 17, 2024 **(TAB A)**

**Business Items**

- i. Labour relations and contract negotiations **DM**
- ii. Labour relations and contract negotiations

**15. Adjournment**

**Next meetings**

Committee of the Whole	Oct 2 @ 6:00 pm
Planning and Heritage Advisory Committee	Oct 7 @ 9:00 am
Marketing and Economic Development Com.	Oct 8 @ 6:00 pm
Traffic Flow Advisory Committee	Oct 10 @ 1:00 pm
Environment Advisory Committee	Oct 11 @ 9:30 am
IMSA	Oct 16 @ 10:00 am
Council	Oct 16 @ 6:00 pm
ACIMWG (Town of Annapolis Royal)	Nov 28 @ 6:30 pm
Accessibility Advisory Committee	Dec 4 @ 4:00 pm
Board of Police Commissioners	Dec 18 @ 10:00 am



**Town of Annapolis Royal  
 Council Meeting  
 Unapproved Minutes  
 July 17, 2024 at 6:00 pm**

<b>1. Call to Order</b>	Mayor Boyer called the meeting to order at 6:00 pm acknowledging that the meeting was taking place in the ancestral territory of the Mi'kmaq People
<b>2. Present</b>	Mayor Amery Boyer, Councillor Paul Wear, Councillor Paula Hafting, Councillor Holly Sanford, CAO Sandi Millett-Campbell, Director of Finance (DoF) Robinson (left at 6:15 pm) and Recording Secretary Kim Dunning
<b>3. Regrets</b>	Deputy Mayor Michael Tompkins
<b>4. Additions to Agenda</b>	New Business ii. Unsightly Premises New Business iii. Low Carbon Communities Program Grant New Business iv. Home Hardware Lift Station New Business v. Local Leadership for Climate Adaptation Grant
<b>5. Approval of Agenda</b>	<b>MOTION #C2024-07-17-01</b> The agenda was approved with the above additions by unanimous consent
<b>Edits to the Minutes</b>	None
<b>6. Approval of Minutes</b>	<b>MOTION #C2024-07-17-02</b> The Council Meeting Minutes of June 19, 2024 were approved by unanimous consent. <b>MOTION #C2024-07-17-03</b> The Special Council Meeting Minutes of July 4, 2024 were approved by unanimous consent

**7. Presentations**

- i. Pension #82 By-law – Second Reading and Passing  
 CAO Millett-Campbell advised that they haven't received any comments regarding this By-law.

**MOTION #C2024-07-17-04**

It was regularly moved and seconded that Council approve the second reading and passing of the Pension By-law #82 dated June 2024 as presented. **Motion carried.**

**8. Public Input**

None

**9. Unfinished Business**

- i. Snow and Ice Policy #2024-05

Councillor Hafting was away for the last meeting, and wanted to confirm that the amended policy would make the Town responsible for clearing the sidewalks outside of businesses.

**MOTION**

It was regularly moved and seconded that Council approve the Snow and Ice Policy #2024-05 dated June 2024 as presented. **Motion defeated.** 2 nay votes.

- ii. Streets and Sidewalks #201 By-law

**MOTION**

It was regularly moved and seconded that Council approve the first reading of the Streets and Sidewalks #201 By-law dated June 2024 as presented. **Motion defeated.** 2 nay votes.

- iii. Lawrencetown Community Development Co-operative (LCDC) – Internet Services  
CAO Millett-Campbell had previously discussed during budget time that the internet wasn't working sufficiently well in the various Town locations and was asked to see where the Town can cut costs. LCDC is currently working on a package for the Town. They added that there will be some setup costs \$14-15,000 and LCDC has stated that it will install now and invoice the Town on April 1, 2025. The Town will be able to use the Gas Tax Fund 2025/2026 for this purpose, and DoF Robinson is investigating through the Province to see if the Town can use this year's funds instead. CAO Millett-Campbell added that the internet services will cost \$47 a month and the phone costs will be approximately \$50 (\$25 and \$3 each per phone line). When LCDC was at Town Hall, it noted that the reason the phone lines are not working all the time is because the Town is using the same internet line, not separate ones. The total costs will be \$1,710 a year for the internet, compared to \$6,000 a year. The Town is currently paying \$300 a month for the phones and will now be paying \$60 a month instead. Once everything has been switched over, as this is a co-op, there is the option for residents/businesses having internet at a cost of \$100 for membership and then \$47 a month.

Councillor Wear asked what the quality of service would be, and CAO Millett-Campbell responded that LCDC is installing fibre and has been providing reliable service to Lawrencetown for 15 years. Councillor Wear asked about the hardwire setup and CAO Millett-Campbell responded that there will be three antennas placed throughout the Town. Councillor Wear asked if LCDC has been working with other locations and CAO Millett-Campbell responded yes and added that this is an operational matter, and this update was to let Council know what was happening. Councillor Hafting added that the system will pay for itself after two and a half years, so that's good.

**MOTION #C2024-07-17-05**

It was regularly moved and seconded that Council approve the transfer of internet services to the Lawrencetown Community Development Co-operative (LCDC) and that the cost of the changeover be covered through funds from the 2025/2026 Gas Tax Fund. **Motion carried.**

**10. New Business**

i. Quarterly Financials Update

a. General Operating Budget

DoF Robinson provided a review of the Town Operating First Quarter, and Water Utility first quarter.

Councillor Wear asked about the General Office Admin Budget line for the Water Operating costs, and DoF Robinson advised that there is a timing difference at this point and that this is a function of the Town Operating Budget. Councillor Hafting asked about the Share Operating Maintenance Costs (Well Field) line and DoF Robinson responded that this is the cost to the County for their water.

b. Capital Budget

DoF Robinson provided a review of the Capital Budget First Quarter and explained that the General Capital is at the beginning and Water Capital is at the end of the report.

Councillor Sanford asked when Public Works were going to continue with the water saddles program, and CAO Millett-Campbell advised that this should resume in the Fall.

DoF Robinson advised that they do have a 12-page document with more information and if anyone requires a copy to let them know.

ii. Unsightly Premises

CAO Millett-Campbell advised they have received complaints regarding the lawn on 98 Victoria Street. They added that a registered letter was sent out on June 16, 2024, and was not collected. A follow up letter was hand delivered to the owner on July 2, 2024, to give them 30 days' notice. At that time, the owner advised that this would be completed within a week, and it still hasn't been dealt with. CAO Millett-Campbell had reached out to the solicitor to establish what the next step would be for Council to give the Order to Remedy, so that by the end of July it hasn't been done, the Town can hire a contractor to mow the lawn and the cost for this service would be added to the owner's taxes.

Councillor Wear asked how this process begins, and CAO Millett-Campbell responded that they need to receive complaints from residents first, as this would be the first step, and added that dealing with unsightly premises is a very long process.

**MOTION #C2024-07-07-06**

It was regularly moved and seconded that Council issue an Order to Remedy the condition of the lands located at 98 Victoria Street in the Town of Annapolis Royal on or before the 31<sup>st</sup> day of July 2024, by mowing the lawn on the property to a reasonable level, acceptable to the Town, such that the lawn is no longer unsightly. **Motion carried.**

iii. Low Carbon Communities Grant

CAO Millett-Campbell advised that the Town had applied for the pre-application, was approved for the pre-application, and now needs to submit the application in by Monday, June 22, 2024. They added that earlier today, they received an email advising that this deadline has now been extended to the end of July. This grant is for the feasibility study for the small-scale community tidal project. CAO Millett-Campbell added that they do require Council support and that is why there are two motions. The first motion can be submitted without the second motion being approved, and there is a check button to advise if the balance of funding has been confirmed or not.

**MOTION #C2024-07-07-07**

It was regularly moved and seconded that Council agree to write a letter of support for the application under the Low Carbon Communities Program to be signed by the Mayor. **Motion carried.**

Councillor Wear was concerned with the amount needed to guarantee the balance of funding and stated that this money could be used elsewhere.

Councillor Sanford asked where this would be taken out and CAO Millett-Campbell advised that this would be taken out of the operations budget. Mayor Boyer added that the Town has applied for other applications (more than the \$33,000 balance of funding) and, if approved, this would reduce the Town's ask. They also added that this was a requirement from FCM for funding.

Councillor Hafting asked the following question "in a research and development capacity, is it normal for a Municipality to foot the bill for new technology to be proven". Mayor Boyer responded that the Town of Digby has previously done this for tidal projects. Their second question was do we have an idea of what it will cost to maintain this, and Mayor Boyer responded that yes, that a budget for a pilot project has been developed with estimated costs at \$400,000, but this number would need to be adjusted for inflation to approximately \$500,000.

CAO Millett-Campbell added that the feasibility study should provide the information about whether the Town should continue with this project or not.

CAO Millett-Campbell reiterated that that the letter can be sent with the box checked that funding isn't being provided by the Town, and if we receive their approval, this can be brought back to Council for further review.

**MOTION**

It was regularly moved and seconded that Council agree to guarantee of the balance of funding to a maximum of \$33,065 in the event of a successful application for funding from the Low Carbon Communities Program on the understanding that staff will endeavor to cover any shortfall in funds through both current and future grant applications. **Motion defeated.** 3 nay votes.

iv. Home Hardware Lift Station

CAO Millett-Campbell advised that the Town has been working on the Home Hardware Lift Station for the last couple of years, as this hasn't been working properly. Staff and Public Works have been working with the engineers to try and resolve this. They added that with extreme weather events, the lift station can't handle the flow of water that is being dumped in a short period of time. Pump trucks had to be called in on July 6, 2024, and they ran all day. Staff were in from 8:00 am to 8:00 pm. This cost the town \$4,000 for the trucks plus overtime for Public Works. CAO Millett-Campbell advised that if we have another heavy rainstorm, we may need to get the pump trucks back. They also added that they have been talking to the engineers, and one report recommends putting a new lift station in with a tank for the overflow. Director of Municipal Operations and Development Knox has been talking to engineers about this, whether it is feasible or not, and if there is also the possibility of receiving a grant through the Provincial Capital Assistance Program (PCAP).

Councillor Wear asked if this was a recent issue, and CAO Millett-Campbell responded that no, this has been happening for a while. They also added that there are concerns about the new properties being built in that area.

Councillor Hafting asked if the properties at the Royal Estates are experiencing sewer backups and CAO Milett-Campbell responded that they have received complaints from Home Hardware, and the Town is investigating the issues. CAO added that the Town isn't ignoring the situation, but staff don't know how to solve it yet and are continuing to work to find a solution.

**MOTION #C2024-07-07-08**

It was regularly moved and seconded that Council approve the overage of \$4,000.00 for the pumping of the Home Hardware lift station by Connell's Septic and Loomer's Pumping Services from the extreme weather event of July 6, 2024. **Motion carried.**

v. Local Leadership for Climate Adaption Grant

CAO Millett-Campbell advised that this grant is for the shoreline restoration project and the funding starts at 60% with 10% increments for a possible 90% in funding. They added that this is a pre-application that is being submitted and needs Council support before proceeding. Mayor Boyer added that this is for the marsh restoration project along the boardwalk.

Councillor Wear asked if anyone had investigated the currents as they weren't sure this would work, and Mayor Boyer responded that yes, Atlantic Infrastructure Management (AIM) have reviewed this, and Ducks Unlimited said this was a good idea but will not fund it.

Councillor Hafting added that there was a previous presentation to the Environment and Advisory Committee from the Ecology Centre in Halifax, and talked about the seagrass project at Mahone Bay, which is very different to the Town of Annapolis, and added that the presenter felt very strongly that a shore restoration program project would work here.



**MOTION #C2024-07-07-09**

It was regularly moved and seconded that Council agree to write a letter of support for the application under the Local Leadership for Climate Adaptation Grant to be signed by the Mayor. **Motion carried.**

**11. Recommendations from Committees, Boards and Commissions**

**Committee of the Whole**

Councillor Hafting asked for what the procedure was for any flags that were to fly for more than a few days (e.g. Victoria Day). CAO Millett-Campbell responded that they are normally placed on the streets. They also added that for a weekend event, they would be put up on the Friday and taken down on the Sunday.

**MOTION #C2024-07-17-10**

It was regularly moved and seconded that Council approve the Flag Flying Policy #2024-10 dated June 18, 2024 as presented. **Motion carried.**

Councillor Wear has already voiced their opinion at the previous Committee of the Whole (CoW).

Councillor Hafting asked if the Town knows how much it will cost to repair the Town Hall dormers, and CAO Millett-Campbell responded that they are in such bad shape they will need to be replaced at a cost of \$2,800 each, and the Town only has \$35,000 in the budget for roof replacement.

Councillor Wear stated that they didn't think the contractors had inspected the dormers, and CAO Millett-Campbell responded that they were offended by this remark as staff and contractors have previously been in the attic to look at these.

Councillor Hafting asked about the smaller dormers on the clock tower, and CAO Millett-Campbell responded that these were not being replaced as this was regarding the roof only. They added that this is part of the building and should stay.

Councillor Sanford added that if this question was being asked regarding another building, PHAC would support this type of request.

**MOTION**

It was regularly moved and seconded that Council give the applicant at 285 St George St. heritage approval to remove the existing vent dormers on the roof, restoring it to its original state, which will reduce the potential for structural damage as detailed in application 24-10-HER, providing the requirements of the Land Use By-law are met. **Motion defeated.** 2 nay votes.

**MOTION #C2024-07-17-11**

It was regularly moved and seconded that Council approve the Human Resource Policy dated June 2024 as presented. **Motion carried.**

Councillor Hafting advised that it is a good idea for Council members to have the option of joining the benefits plan and this could be a good incentive for them. Councillor Wear responded that this is a large expense for the town.

**MOTION**

It was regularly moved and seconded that Council approve to remove the option for Council members to join the benefits plan as of November 2024. **Motion defeated.** 2 nay votes.

**MOTION #C2024-07-17-12**

It was regularly moved and seconded that Council approve the Fire Area Rate Policy #2024-09 dated June 2024 as presented. **Motion carried.**

**MOTION #C2024-07-17-13**

It was regularly moved and seconded that Council approve the first reading of the Provision of Taxation Information By-law #200 as presented. **Motion carried.**

**MOTION #C2024-07-17-14**

It was regularly moved and seconded that Council approve the public meeting for the Provision of Taxation Information By-law #200 on September 18, 2024 at 6:00 pm. **Motion carried.**

Councillor Hafting asked how the money for the reception would be spent, and Mayor Boyer responded that this would be for light refreshments.

**MOTION #C2024-07-17-15**

It was regularly moved and seconded that Council approve the cost of a small reception at the Acadian Deportation Monument unveiling to a maximum of \$300 from the Marketing General Budget. **Motion carried.**

**MOTION #C2024-07-17-16**

It was regularly moved and seconded that Council approve the appointment of Noah Scanlan, Active Communities and Recreation Coordinator, to the Accessibility Advisory Committee for the term ending December 31, 2024. **Motion carried.**

CAO Millett-Campbell advised that the Municipality of the County of Annapolis voted this month to rejoin Valley Waste. Mayor Boyer added that the Town of Digby has joined Kings Transit.

**MOTION #C2024-07-17-17**

It was regularly moved and seconded that Council approve the borrowing of the aggregate principal amount of \$1,735,000.00 by Valley Region Solid Waste-Resource Management Authority, and that the Town of Annapolis's Council unconditionally guarantee repayment of \$18,390.00. **Motion carried.**

## **12. Reports from Committees, Boards and Commissions**

- i. Mayor's Report  
As presented. See attached Appendix. They wanted to add that the community has lost three Legion members and that they have attended two celebrations of life, and the last one is on July 19, 2024.
- ii. Chief Administrative Officer's Report  
As presented.
- iii. Planning Services Report  
As presented.
- iv. Water Report  
As presented.
- v. Marketing and Economic Development Committee (MEDC)  
Councillor Sanford advised that MEDC had a meeting on July 9, 2024, and the two students from Royan have left. They did a fantastic job, and completed four booklets while they were here. A Roundtable has been arranged for Monday, September 23, and will be like the first one held. They have two members for the UNESCO sub-committee. Communications are being included in the Town-Crier newsletter. Natal Day is on track, and they had a meeting a couple of days ago. The Collaborative Marketing Fund will be launched very soon, and this is for businesses to promote activities through a grant.
- vi. Twinning Committee  
Included in Mayor's report. Also wanted to say the students were a delight to have. They also added that they would like to thank the town for providing Anne Crossman and the Mayor tax receipts for their financial contributions.
- vii. Library Report  
Councillor Wear advised that the Annual General Meeting (AGM) was held on June 20, 2024. The auditors and financial advisors stated that there were no issues with the audit, and the only matter of concern was with the receiving and depositing of funds by the same person. The investment report indicated a market return of 17.1% on \$178,500 for this past fiscal year. There has been a 5.25% increase in circulation of materials and a 10% increase for wireless connections.
- viii. Traffic Flow Advisory Committee  
Councillor Wear attended a meeting on July 11, 2024. Items discussed included the traffic speed limit and a request to lower it (this would require a speed study test), parking for police department, graffiti at the skate park. Natal Day parking, and EV chargers as there was discussion about installing parking meters at the current EV locations.
- ix. IMSA Interim Board

Mayor Boyer advised that there was a meeting today, and the audited statements for Valley Waste and Kings Transit were shared. CAO Millett-Campbell added that the Municipality of the County of Annapolis did vote to rejoin Valley Waste as a partner.

x. Environment Advisory Committee

Councillor Hafting wasn't here. Mayor Boyer gave the update on their behalf. They are currently working on terms of reference that will be shared with Council in September 2024 for the Coastal Plan, and the idea is to include this as part of the Climate Change Plan.

xiii. Academy Condo Board

Councillor Hafting advised that there was a meeting on July 16, 2024, and CAO Millett-Campbell had advised about a couple of library windows that needed to be fixed. There were other items brought to the meeting, a mechanism for library door accessibility, and the main exterior hub door. These will be investigated and fixed. The review of the Declaration will be happening soon, and they have requested a copy to be emailed to them to share with Council. Scaffolding is currently in place for repainting of brick work. When the propane tanks were initially installed, the divets never got flattened, and they would like to ask Public Works to smooth the out area and apply grass seed.

xi. Friends of the Annapolis Pool Society

Councillor Hafting stated that work has started on the pool. The Municipality of the County of Annapolis has made its official visit with its donation, and the art auction was the biggest fundraiser to date raising \$15,000. FAPS is hosting a Natal Day weekend BBQ on the Friday. CAO Millett-Campbell asked why the Town hasn't been asked to present its cheque and this will be investigated.

**13. Correspondence**

None

**MOTION #C2024-07-17-18**

It was regularly moved and seconded that Council move into camera to approve the in-camera minutes at 7:35 pm. **Motion carried.**

**MOTION #C2024-07-17-20**

It was regularly moved and seconded that Council move out of camera at 7:38 pm. **Motion carried.**

**14. Next Meeting**

September 18, 2024

**15. Adjournment**

The meeting was adjourned at 7:39 pm

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Amery Boyer, Mayor

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Kim Dunning, Recording Secretary

## **Mayor's Roundtable Report, June 13, 2024**

- May 30, 2024 Attended Annapolis County Inter-Municipal Working Group Meeting. On the agenda was Planning Services.
- May 31, 2024 Attended first virtual meeting on Growing Canada's Tree Canopies with rep from Green Funds, CAO and Angelika Waldow.
- June 6, 2024 Received a call from Pam Davidson, Public Works, Province touching base on the Dykelands Upgrading Project taking place on the Dentiballis Marsh in Town as a result of "overtopping of the water there". A tender was to be issued mid-June for a bundled project at 3 sites including the Historic Gardens (where they will not be starting until after Labour Day weekend – although I noted to her and she confirmed that some site work had already begun there - ditching). Lyle Russel is the Project Manager.
- June 7, 2024 Attended second virtual meeting with CAO on Growing Canada's Community Canopies. Grant pre-application drafted and filed.
- June 10, 2024 Attended Natal Day Organizing Committee meeting. A traffic issue was identified with respect to open businesses along the parade route. Holly Sanford and Mark Kane plan to meet to resolve the issue.
- June 12, 2024 Met with Ryan Ness of Climate Institute and CAO virtually to discuss grant opportunities for tidal power project.
- Attended virtual meeting hosted by Office of Regulatory Affairs and Service Effectiveness. The subject was reducing red tape for doctors in the Province. There are new rules around the issuance of sick notes by doctors that all employers and the Town needs to be aware of: "As of Saturday, July 1, 2023, Nova Scotia employers can no longer request a sick note unless an employee is absent for more than five working days or has already had two absences of five or fewer working days in the previous 12-month period."
- June 13, 2024 Assisted CAO in meeting deadlines for a number of provincial grants (MIP, PCAP, FRIIP).
- June 14, 2024 Plan to attend opening reception for Dugua Exhibit at Lower Granville Hall.
- June 18, 2024 Plan to attend Dugua slide show at Community Hub and Meet the Governor event at the Habitation.
- August 4, 2024 Members of Council are once again invited to walk in the Natal Day Parade which will take place on Sunday this year with a new modified route.

## **IMSA Report**

- June 12, 2024 Attended special Special meeting on Governance, Administration and Funding options for Valley Waste-Resource Management and the Kings Transit Authority.

Relevant documents will be forwarded to each municipal unit for review and consideration.

June ? , 2024 Plan to attend next regular meeting on June 19, 2024.

## **Twinning Report**

May 29, 2024 First report on internship issued to professors in France and Sébastien Rodts. The report was well received by all parties. Thank you Anne Crossman!.

June 1, 2024 Visit to Grand Pré with students.

June 8, 2024 Took students to Halifax for a tour of the Citadel and Pier 21. We stopped off at Port Edward in Windsor on the way back to see the Blockhouse.

June 14, 2024 Plan to go to Clare to see the Market at Belliveau Cove, have lunch with Mary Ann Gauvin, Natalie Robicheau et al, and attend an Acadian dancing tea in the afternoon. A photo op stop is planned to make up for pictures not taken during the visit to the Acadian Museum and Université Ste Anne.

June 21, 2024 Planned visit to Arch&Po for Dress-up Day with students and Anne Crossman with all of us in Acadian costume.

June 22, 2024 Plan to go whale watching with the students – this may be postponed to May 28 if no whales are evident or if the weather does not cooperate.

June 29, 2024 Planned dinner for host families based on menu prepared by the students.

July 1, 2024 Plan to have students attend Canada Day events – possible barbecue.

July 2, 2024 Planned departure date for students. Will take students to Halifax for the day. They leave in the afternoon.

*Amery Boyer*



**Town of Annapolis Royal**  
**Bylaw #200**  
**Provision of Taxation Information**

**WHEREAS** pursuant to Section 79 of the *Municipal Government Act* Council may by by-law prescribe changes for the provision of services for persons who use or benefit from the service, on a basis to be set out in the by-law; and

**WHEREAS** the Municipality wishes to provide on an informal basis information requested from authorized parties regarding the status of taxes; and

**BE IT THEREFORE ENACTED** by the Council of the Town of Annapolis Royal as follows:

1. Information provided through this process is not certified nor expressly impliedly warranted by the Town of Annapolis Royal. Parties requiring a guarantee confirming the status of tax accounts, must obtain a tax certificate at the applicable fee. It is the responsibility of the requesting party to determine whether or not they require a certificate for their purposes.
2. Information regarding the amount of outstanding taxes and penalties on an account will be provided, as outlined in paragraph 1, in response to requests made in writing and then only to the real property owners and/or their financial institution or legal representatives. Other parties requiring this information must apply for a tax certificate.
3. There will be no charge for tax account information provided, as outlined in paragraph 1, directly to the owner of the subject real property.
4. An administration fee per billing will be charged for the provision of tax account information provided to a financial institution in relation to the payment of tax accounts in which they have a mortgage interest. The fee is contained in the Fees and Fines Policy.
5. Provision of Taxation Information Bylaw of the Town of Annapolis Royal, as approved by Town Council on the 22 day of February, 2007 is hereby repealed.
6. This Bylaw comes into force effective date of publication.

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Amery Boyer, Mayor

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Sandi Millett-Campbell, CAO



FIRST READING:	July 17, 2024
“NOTICE OF INTENT” PUBLICATION:	July 18, 2024
SECOND READING:	September 18, 2024
MINISTER APPROVAL:	N/A
DATE OF PUBLISHING:	
FORWARDED TO THE MINISTER:	
FORWARDED TO TOWN WEBSITE:	



# **TOWN OF ANNAPOLIS ROYAL**

## **CONSOLIDATED FINANCIAL STATEMENTS**

**MARCH 31, 2024**



# TOWN OF ANNAPOLIS ROYAL

## CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2024

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**TOWN OF ANNAPOLIS ROYAL**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED MARCH 31, 2024**

**Management's Responsibility for the Consolidated Financial Statements**

The accompanying consolidated financial statements of the Town of Annapolis Royal are the responsibility of the Town's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada ("CPA"). A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Town's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

The audit committee meets with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by Kent & Duffett Chartered Professional Accountants, independent external auditors appointed by the Town. The accompanying Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Town's consolidated financial statements.

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Mayor  
September 18, 2024

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Chief Administrative Officer  
September 18, 2024

*Incorporated Partners*  
*Forse Investments Limited*  
*Crosby Smith Holdings Limited*

[www.kentandduffett.ca](http://www.kentandduffett.ca)

## INDEPENDENT AUDITOR'S REPORT

### **His Worship the Mayor and Members of Council of the Town of Annapolis Royal**

#### ***Opinion***

We have audited the consolidated financial statements of **The Town of Annapolis Royal** which comprise the consolidated statement of financial position as at **March 31, 2024**, consolidated statement of financial operations, consolidated change in net debt and consolidated cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements of the Town are prepared, in all material respects, in accordance with Canadian public sector accounting standards.

#### ***Basis for Opinion***

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

#### ***Other Matters***

Our audit was conducted for the purpose of forming an opinion on the basic consolidated financial statements taken as a whole. The supplementary information included in the Schedules on pages 18 to 35 are presented for purposes of additional analysis and is not a required part of the basic consolidated financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the basic consolidated financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic consolidated financial statements taken as a whole.

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

Management is responsible for the preparation 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.

**INDEPENDENT AUDITOR'S REPORT** (continued)***Auditor's Responsibilities for the Audit of the Financial Statements***

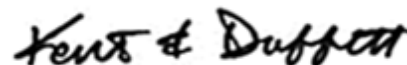
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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.

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.



Kentville, Nova Scotia  
September 18, 2024

Chartered Professional Accountants  
Registered Municipal Auditor

# TOWN OF ANNAPOLIS ROYAL

## CONSOLIDATED STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2024

	<u>2024</u>	<u>2024</u>	<u>2023</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>REVENUES</b>	<b>(unaudited)</b>		
Assessable property taxes	\$ 1,437,394	\$ 1,438,421	\$ 1,268,162
Grants in lieu of taxes	448,620	493,581	450,376
Sales of services	90,237	127,280	111,377
Other revenue from own sources	373,884	569,986	605,191
Unconditional transfers from other governments	191,956	191,956	191,956
Conditional transfers from federal or provincial governments or agencies	-	170,769	76,902
Water rates	265,600	270,582	259,430
	<u>2,807,691</u>	<u>3,262,575</u>	<u>2,963,394</u>
<b>EXPENDITURES</b>			
General government services	436,017	420,053	653,754
Protective services	583,795	561,756	529,930
Transportation services	276,301	242,967	445,956
Environmental health services	379,665	293,589	221,918
Recreation and cultural services	104,285	109,211	87,999
Marketing and economic development	246,476	214,504	259,629
Fiscal services	7,759	4,325	7,706
Planning	63,702	65,273	63,485
Mandatory education contributions	150,000	153,876	146,148
Amortization	56,400	399,489	407,875
Water treatment and distribution	340,644	328,416	308,774
	<u>2,645,044</u>	<u>2,793,459</u>	<u>3,133,174</u>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>\$ 162,647</b>	<b>469,116</b>	<b>(169,780)</b>
<b>ACCUMULATED SURPLUS AT BEGINNING OF YEAR</b>		<u>10,565,324</u>	<u>10,735,104</u>
<b>ACCUMULATED SURPLUS AT END OF YEAR</b>		<u><u>\$ 11,034,440</u></u>	<u><u>\$ 10,565,324</u></u>

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

# TOWN OF ANNAPOLIS ROYAL

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
<b>FINANCIAL ASSETS</b>		
Cash	\$ 3,513,740	\$ 3,110,545
Accounts receivable (net of allowance) (note 2)	<u>290,154</u>	<u>482,285</u>
	<u>3,803,894</u>	<u>3,592,830</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	351,111	497,480
Deferred revenue (note 10)	796,989	773,986
Long-term debt (note 6)	<u>192,763</u>	<u>237,876</u>
	<u>1,340,863</u>	<u>1,509,342</u>
<b>NET ASSETS</b> (page 6)	<u>2,463,031</u>	<u>2,083,488</u>
<b>NON-FINANCIAL ASSETS</b>		
Inventory	38,908	28,757
Tangible capital assets (note 5)	8,454,455	8,444,643
Prepaid expenses	<u>78,046</u>	<u>8,436</u>
	<u>8,571,409</u>	<u>8,481,836</u>
<b>ACCUMULATED SURPLUS</b>	<u>\$ 11,034,440</u>	<u>\$ 10,565,324</u>

Commitments (note 12)

On behalf of the Town

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Administrative Officer



# TOWN OF ANNAPOLIS ROYAL

## CONSOLIDATED STATEMENT OF CHANGE IN NET ASSETS

AS AT MARCH 31, 2024

	<u>Budget</u> (unaudited)	<u>2024</u>	<u>2023</u>
ANNUAL SURPLUS (page 4)	\$ 162,647	\$ 469,116	\$ (169,780)
Acquisition of tangible capital assets and donated assets		(450,715)	(389,761)
Amortization of tangible capital assets	56,400	399,489	407,875
Loss (gain) on sale of tangible capital assets	-	(19,622)	-
Proceeds on sale of tangible capital assets	-	61,036	-
	<u>219,047</u>	<u>459,304</u>	<u>(151,666)</u>
Change in inventory and prepaid expenses	<u>-</u>	<u>(79,761)</u>	<u>(2,978)</u>
Increase (decrease) in net assets	219,047	379,543	(154,644)
<b>NET ASSETS AT BEGINNING OF YEAR</b>		<u>2,083,488</u>	<u>2,238,132</u>
<b>NET ASSETS AT END OF YEAR</b>		<u><u>\$ 2,463,031</u></u>	<u><u>\$ 2,083,488</u></u>

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

# TOWN OF ANNAPOLIS ROYAL

## CONSOLIDATED STATEMENT OF CASH FLOWS

AS AT MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
<b>OPERATING TRANSACTIONS</b>		
Annual surplus	\$ 469,116	\$ (169,780)
Net change in non-cash working capital balances		
Amortization	399,489	407,875
Loss (gain) on disposal of assets	<u>(19,622)</u>	<u>-</u>
	<b>848,983</b>	<b>238,095</b>
Net change in working capital balances		
Decrease (increase) in accounts receivable	192,131	(219,524)
Increase (decrease) in accounts payable and accrued liabilities	(146,369)	74,938
Increase (decrease) in deferred revenue	23,003	337,389
Increase (decrease) in inventory	(10,151)	(1,399)
Decrease (increase) in prepaid expenses	<u>(69,610)</u>	<u>(1,580)</u>
	<b>837,987</b>	<b>427,919</b>
<b>CAPITAL TRANSACTIONS</b>		
Acquisition of tangible capital assets and donated assets	(450,715)	(389,761)
Proceeds on sale of tangible capital assets	<u>61,036</u>	<u>-</u>
	<b>(389,679)</b>	<b>(389,761)</b>
<b>FINANCING TRANSACTIONS</b>		
Repayment of long-term debt	<u>(45,113)</u>	<u>(44,311)</u>
	<b>(45,113)</b>	<b>(44,311)</b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>403,195</b>	<b>(6,153)</b>
Cash and cash equivalents at beginning of year	<u>3,110,545</u>	<u>3,116,698</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b><u>\$ 3,513,740</u></b>	<b><u>\$ 3,110,545</u></b>

# TOWN OF ANNAPOLIS ROYAL

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

AS AT MARCH 31, 2024

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### 1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Town of Annapolis Royal are prepared by management in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board of Chartered Professional Accountants Canada. Significant aspects of the accounting policies adopted by the Town are as follows;

#### a) Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenues, expenditures and change in fund balances and in the financial position of the reporting entity. The reporting entity is comprised of all organizations and enterprises accountable to the Town for the administration of their financial affairs and resources and which are owned or controlled by the Town, namely;

- General operating and capital funds
- Water utility and capital funds
- Reserve funds

Interdepartmental and organizational transactions and balances have been eliminated.

#### b) Fund Accounting

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

#### c) Revenue and Expenditures

Revenues are recorded using the accrual basis of accounting as they are earned and measurable. Funds from external parties and earnings restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified. Expenditures are accounted for in the period the goods and services are acquired and liability is incurred or transfer is due.

Government transfers are recognized in the consolidated financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, eligibility criteria have been met, and reasonable estimates can be made.

Tax revenue is based on assessments determined in accordance with Nova Scotia Legislation. Tax rates are set annually. Taxation revenues are recorded at the time tax billings are issued. Taxation revenue is subject to appeal. Penalties and overdue taxes are recorded in the period levied.

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

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

# TOWN OF ANNAPOLIS ROYAL

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

AS AT MARCH 31, 2024

### 1. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### d) Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributed to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital asset are amortized on a straight line basis over their estimated useful life as follows:

<u>Town Capital</u>	<u>Years</u>	<u>Water Utility</u>	<u>Years</u>
Buildings	40	Water structures and mains	75
Machinery and equipment	5-15	Water pumping and treatment equipment	5-20
Office equipment	5	Hydrants	50
Parks and open space infrastructure	5-15	Water Meters	20
Vehicles	5		
Streets	30		
Sidewalks	20-30		
Street lighting	25		
Sewer collection system	40		
Storm water	40		
Sewer treatment plant	25		

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

#### e) Contributions of Tangible Capital Assets

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

#### f) Water Utility

Capital assets and projects in progress are recorded at the utility's gross costs. Interest incurred during construction on significant water capital projects is capitalized.

#### g) Amortization

Amortization of capital assets is recorded in the water capital fund calculated on a formula prescribed by the Nova Scotia Utility and Review Board.

Amortization of capital assets recorded in the water operating fund is transferred to a special bank account in the water capital fund which is used to help fund replacement of existing plant and equipment, or subject to approval by the Nova Scotia Utility and Review Board, to repay principal on capital debt.

# TOWN OF ANNAPOLIS ROYAL

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

AS AT MARCH 31, 2024

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### 1. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### h) Valuation Allowances

Uncollected taxes and rates:

The Town provides a valuation allowance for estimated losses that will be incurred in collecting taxes and rates receivable outstanding.

#### i) Financial Instruments

The financial instruments consist of cash, accounts receivables, accounts payables, accrued liabilities, short term borrowings and long term debt. Unless otherwise noted, it is managements' opinion that the Town is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of these financial instruments approximate their carrying values, unless otherwise noted.

#### j) Allocation of Municipal Costs to Water Utility Funds

Where identifiable, costs incurred by the Town of Annapolis Royal on behalf of the Water Utility are charged to the utility funds. The Water Utility and the Town cost-shared certain expenses resulting in the Water Utility receiving in aggregate for 2024 \$110,130 (2023 - \$110,130). The \$110,130 is for the fire protection levy only. Administrative expenses and certain public works expenses are also cost-shared.

#### k) Annapolis Royal Housing Authority Reserve

In the terms with the acceptance of funds received, the Town has agreed to pay 12.5% of the net operating costs of the Annapolis Royal Housing Authority for a fifty-year period ending 2028.

#### l) Use of Estimates

The preparation of the consolidated financial statements in conformity with Canadian Accounting Standards for the Public Sector requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and the disclosure 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. Actual results may differ from those estimates. The most significant accounting estimates in these consolidated financial statements include allowance for doubtful accounts and estimated useful life of tangible capital assets.

#### m) Deferred Contributions

Assistance towards the acquisition of tangible capital assets by the Water Utility subsequent to April 1, 2007, is amortized on the same basis as the related tangible capital asset that was purchased with the capital grant received.

#### n) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and balances with banks, bank overdrafts, short term deposits and original maturities of three months or less. Bank borrowings are considered to be financing activities.

# TOWN OF ANNAPOLIS ROYAL

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

AS AT MARCH 31, 2024

### 2. ACCOUNTS RECEIVABLE

	Current Year	Prior Year	2024 Total	2023 Total
Tax receivable				
Balance at beginning of year	\$ -	\$ 24,059	\$ 24,059	\$ 13,357
Add:				
Current year's tax levy	1,400,352	-	1,400,352	1,240,059
	<b>1,400,352</b>	<b>24,059</b>	<b>1,424,411</b>	<b>1,253,416</b>
Deduct:				
Current year's tax collection	1,370,658	6,722	1,377,380	1,224,357
Write offs and allowances	-	-	-	-
Valuation allowance	5,000	-	5,000	5,000
Total tax receivable			\$ 42,031	\$ 24,059
HST receivable			51,013	140,942
Interest receivable			7,142	58,019
Due from province			-	11,028
Water Receivable (net of allowance \$2,500)			60,465	53,073
Capital contribution receivable			-	20,000
Other			129,503	175,164
			<b>\$ 290,154</b>	<b>\$ 482,285</b>

### 3. VALUATION ALLOWANCES

	2024	2023
Valuation allowance, uncollectible taxes		
Balance, beginning of year	\$ 5,000	\$ 5,000
Add provision for the year	-	-
Deduct uncollectible taxes written off	-	-
Balance, end of year	<b>\$ 5,000</b>	<b>\$ 5,000</b>

### 4. DEPRECIATION FUND (WATER UTILITY)

	2024	2023
Balance, beginning of year	\$ 524,947	\$ 462,607
Add (deduct):		
Interest earned	38,818	3,717
Prior year depreciation	56,410	58,623
Balance, end of year	<b>\$ 620,175</b>	<b>\$ 524,947</b>

# TOWN OF ANNAPOLIS ROYAL

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

AS AT MARCH 31, 2024

### 5. TANGIBLE CAPITAL ASSETS

<u>Town Capital</u>	Cost 2023	Additions	Disposals	Cost 2024	Amortization		Amortization		Net Book Value
					2023	Adjustment	Expense	2024	
Land	\$ 144,360	\$ -	\$ -	\$ 144,360	\$ -	\$ -	\$ -	\$ -	\$ 144,360
Buildings	3,262,516	-	-	3,262,516	1,662,505	-	69,701	1,732,206	1,530,310
Machinery & Equipment	634,881	149,112	108,528	675,465	391,005	67,113	13,770	337,662	337,803
General office equipment	212,857	-	-	212,857	125,434	-	17,820	143,254	69,603
Land improvements & trails	1,716,940	-	-	1,716,940	937,004	-	42,418	979,422	737,518
Police equipment	180,955	-	-	180,955	102,290	-	19,332	121,622	59,333
Street & parking lots	918,516	-	-	918,516	567,359	-	27,578	594,937	323,579
Sidewalks	988,076	-	-	988,076	741,451	-	40,220	781,671	206,405
Street lighting	35,269	-	-	35,269	27,680	-	581	28,261	7,008
Wharf	319,600	-	-	319,600	38,364	-	12,788	51,152	268,448
Sewer collection system	3,190,933	79,402	-	3,270,335	1,377,446	-	66,735	1,444,181	1,826,154
Storm water system	727,879	-	-	727,879	344,725	-	14,484	359,209	368,670
Sewage treatment plant	393,262	131,429	-	524,691	230,006	-	9,198	239,204	285,487
	<u>\$ 12,726,044</u>	<u>\$ 359,943</u>	<u>\$ 108,528</u>	<u>\$ 12,977,459</u>	<u>\$ 6,545,269</u>	<u>\$ 67,113</u>	<u>\$ 334,625</u>	<u>\$ 6,812,781</u>	<u>\$ 6,164,678</u>
<b>Water Capital</b>									
Land	\$ 9,838	\$ -	\$ -	\$ 9,838	\$ -	\$ -	\$ -	\$ -	\$ 9,838
Hydrants	30,252	-	-	30,252	11,529	-	908	12,437	17,815
Structures and improvements									
Reservoir	597,343	-	-	597,343	163,850	-	10,867	174,717	422,626
Pumping	95,010	-	-	95,010	62,837	-	1,264	64,101	30,909
Wells	59,527	-	-	59,527	14,828	-	792	15,620	43,907
Equipment - pumping	48,729	37,836	-	86,565	28,859	-	6,412	35,271	51,294
Vehicles	36,320	-	-	36,320	21,792	-	7,264	29,056	7,264
Mains									
Transmission	1,073,366	39,151	-	1,112,517	239,188	-	14,027	253,215	859,302
Distribution	1,350,921	-	-	1,350,921	587,121	-	17,945	605,066	745,855
Equipment									
Service	126,809	13,785	-	140,594	65,825	-	5,293	71,118	69,476
Meters	41,650	-	-	41,650	40,832	-	91	40,923	727
Water study	30,764	-	-	30,764	-	-	-	-	30,764
	<u>\$ 3,500,529</u>	<u>\$ 90,772</u>	<u>\$ -</u>	<u>\$ 3,591,301</u>	<u>\$ 1,236,661</u>	<u>\$ -</u>	<u>\$ 64,863</u>	<u>\$ 1,301,524</u>	<u>\$ 2,289,777</u>
	<u>\$ 16,226,573</u>	<u>\$ 450,715</u>	<u>\$ 108,528</u>	<u>\$ 16,568,760</u>	<u>\$ 7,781,930</u>	<u>\$ 67,113</u>	<u>\$ 399,488</u>	<u>\$ 8,114,305</u>	<u>\$ 8,454,455</u>

School properties which are owned by the Town but in use by the Regional School Board are not recorded as tangible capital assets. No amortization is recorded by the Town as long as the properties are in use by, and under the control of, the Regional School Board. School properties with a net book value of \$46,928 have been removed from these statements to reflect this policy.

# TOWN OF ANNAPOLIS ROYAL

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

AS AT MARCH 31, 2024

### 5. TANGIBLE CAPITAL ASSETS (continued)

<b>Town Capital</b>	Cost 2022	Additions	Disposals	Cost 2023	Accumulated		Accumulated		Net Book
					Amortization	Adjustment	Amortization	Amortization	
					2022		Expense	2023	Value
Land	\$ 144,360	\$ -	\$ -	\$ 144,360	\$ -	\$ -	\$ -	\$ -	\$ 144,360
Buildings	3,262,516	-	-	3,262,516	1,592,328	-	70,177	1,662,505	1,600,011
Machinery & Equipment	626,747	8,134	-	634,881	380,099	-	10,906	391,005	243,876
General office equipment	193,903	18,954	-	212,857	104,402	-	21,032	125,434	87,423
Land improvements & trails	1,706,482	10,458	-	1,716,940	888,811	-	48,193	937,004	779,936
Police equipment	171,577	9,378	-	180,955	76,368	-	25,922	102,290	78,665
Street & parking lots	918,516	-	-	918,516	539,781	-	27,578	567,359	351,157
Sidewalks	988,076	-	-	988,076	693,988	-	47,463	741,451	246,625
Street lighting	35,269	-	-	35,269	26,270	-	1,410	27,680	7,589
Wharf	319,600	-	-	319,600	25,576	-	12,788	38,364	281,236
Sewer collection system	2,936,847	254,086	-	3,190,933	1,315,132	-	62,314	1,377,446	1,813,487
Storm water system	727,879	-	-	727,879	330,241	-	14,484	344,725	383,154
Sewage treatment plant	393,262	-	-	393,262	220,808	-	9,198	230,006	163,256
	<u>\$ 12,425,034</u>	<u>\$ 301,010</u>	<u>\$ -</u>	<u>\$ 12,726,044</u>	<u>\$ 6,193,804</u>	<u>\$ -</u>	<u>\$ 351,465</u>	<u>\$ 6,545,269</u>	<u>\$ 6,180,775</u>
<b>Water Capital</b>									
Land	\$ 9,838	\$ -	\$ -	\$ 9,838	\$ -	\$ -	\$ -	\$ -	\$ 9,838
Hydrants	30,252	-	-	30,252	10,621	-	908	11,529	18,723
Structures and improvements									
Reservoir	597,343	-	-	597,343	152,983	-	10,867	163,850	433,493
Pumping	95,010	-	-	95,010	61,573	-	1,264	62,837	32,173
Wells	59,527	-	-	59,527	14,036	-	792	14,828	44,699
Equipment - pumping	48,729	-	-	48,729	27,275	-	1,584	28,859	19,870
Vehicles	36,320	-	-	36,320	14,528	-	7,264	21,792	14,528
Mains									
Transmission	1,015,380	57,986	-	1,073,366	225,684	-	13,504	239,188	834,178
Distribution	1,350,921	-	-	1,350,921	569,176	-	17,945	587,121	763,800
Equipment	-	-	-	-	-	-	-	-	-
Service	126,809	-	-	126,809	63,289	-	2,536	65,825	60,984
Meters	41,650	-	-	41,650	41,086	-	(254)	40,832	818
Water Study	-	30,764	-	30,764	-	-	-	-	30,764
	<u>\$ 3,411,779</u>	<u>\$ 88,750</u>	<u>\$ -</u>	<u>\$ 3,500,529</u>	<u>\$ 1,180,251</u>	<u>\$ -</u>	<u>\$ 56,410</u>	<u>\$ 1,236,661</u>	<u>\$ 2,263,868</u>
	<u>\$ 15,836,813</u>	<u>\$ 389,760</u>	<u>\$ -</u>	<u>\$ 16,226,573</u>	<u>\$ 7,374,055</u>	<u>\$ -</u>	<u>\$ 407,875</u>	<u>\$ 7,781,930</u>	<u>\$ 8,444,643</u>



# TOWN OF ANNAPOLIS ROYAL

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

AS AT MARCH 31, 2024

6. LONG-TERM DEBT	<u>2024</u>	<u>2023</u>
Canadian Housing Mortgage Corporation debenture, bearing interest at a rate of 4.15% with annual repayments of \$14,542; maturing in May 2025.	\$ 27,369	\$ 40,241
Canadian Housing Mortgage Corporation debenture, bearing interest at a rate of 4.15% with annual repayments of \$8,180; maturing in May 2025.	15,394	22,635
Municipal Finance Corporation debenture, bearing interest at a variable rate from 2.205% - 2.561%, with annual principal payments of \$25,000; maturing in 2029.	150,000	175,000
	<u>\$ 192,763</u>	<u>\$ 237,876</u>

Principal repayments required during the next five years are as follows:

2025	\$ 45,947
2026	46,816
2027	25,000
2028	25,000
2029	25,000

## 7. CONTRIBUTION TO NON-CONSOLIDATED BOARDS AND COMMISSIONS

The Town of Annapolis Royal is required to finance the operations of various Boards and Regional Authorities, along with the other Municipalities in the Annapolis Valley, to the extent of its participation based on assessment or population formula.

In addition to any budgeted contributions, the Municipal units share in the deficits or surpluses of these organizations based on their relevant cost-sharing percentages. A Municipal unit's share of the deficit is to be paid in the next fiscal year while a surplus is to be taken into operations in the estimates of the organization in the next fiscal year.

### Annapolis Valley Regional School Board

During 2023-24, the Town paid \$153,876 (2023 - \$146,148) as its share for the Annapolis Valley Regional School Board services.

### Annapolis Valley Regional Library, 0.086% interest

During 2023-24, the Town paid \$22,730 (2023 - \$41,111) toward the operation of the Annapolis Valley Regional Library.

# TOWN OF ANNAPOLIS ROYAL

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

### AS AT MARCH 31, 2024

#### 7. CONTRIBUTION TO NON-CONSOLIDATED BOARDS AND COMMISSIONS (continued)

##### Annapolis Royal Housing Authority, 12.5% interest

During 2023-24, the Town paid \$12,958 (2023 - \$10,254) to the Annapolis Royal Housing Authority to fund its share of the deficit for the year.

##### Valley Waste Resource Management Authority

During 2023-24 the Town paid \$89,448 (2023 - \$80,158) toward the operation of the Valley Waste Resource Management Authority to fund its share of the operations and capital asset purchases.

#### 8. RATE OF RETURN ON RATE BASE

For the year ended March 31, 2024 the Town water utility has a rate of return on rate base of -0.68%; (2023 - 0.44%).

#### 9. DISCLOSURE OF REMUNERATION

<u>Council</u>	<u>Salary</u>	<u>Expenses</u>	<u>Total</u>
Boyer, Amery (Mayor)	\$ 12,414	\$ 1,338	\$ 13,752
Tompkins, Michael (Deputy Mayor)	7,760	122	7,882
Hafting, Paula	5,991	-	5,991
Wear, Paul	4,927	70	4,997
Sanford, Holly	5,991	-	5,991
	<u>\$ 37,083</u>	<u>\$ 1,530</u>	<u>\$ 38,613</u>
Millett-Campbell, Sandi CAO	<u>\$ 85,467</u>	<u>\$ 5,684</u>	<u>\$ 91,151</u>

#### 10. DEFERRED REVENUE

	<u>2024</u>	<u>2023</u>
Tax and user charges	\$ 24,929	\$ 29,787
Gas tax	554,587	467,095
Enabling accessibility fund	81,656	-
Sustainable service growth fund	124,627	249,254
Other	11,190	27,850
	<u>\$ 796,989</u>	<u>\$ 773,986</u>

Gas Tax represents funds received from the Federal Government that have not yet been used to fund eligible projects under the terms of the Gas Tax Agreement. These funds remain in deferred revenue until the stipulations for their use have been met.

#### 11. PENSION PLANS

The Town has a defined contribution pension plan. The Town's contribution to the employees defined contribution pensions for the year ending March 31, 2024 was \$30,869 (2023 - \$34,546).

# TOWN OF ANNAPOLIS ROYAL

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

**AS AT MARCH 31, 2024**

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### **12. COMMITMENTS**

In accordance with the terms of the agreement for the acceptance of funds received, the Town has agreed to pay 12.5% of the net operating costs of the Annapolis Royal Housing Authority for a fifty-year period ending 2028.

The Town has signed a lease for the use of land (parking lot). The lease requires annual payments of \$1,200 plus taxes and expires when terminated by either party with 60 days notice.

### **13. CONTINGENCIES**

The Town has issued a guarantee of several long term debentures taken by the Valley Waste Resource Management Authority (VWRMA). As at March 31, 2024, the Town's total obligation should the Valley Waste Resource Management Authority not pay the debenture loans amounts to \$15,421. (2023 - \$18,415).

### **14. COMPARATIVE FIGURES**

In some instances, the comparative prior year figures have been reclassified to conform to the current year's financial statement presentation. The changes do not affect prior year earnings.

# TOWN OF ANNAPOLIS ROYAL

YEAR ENDED MARCH 31, 2024

## 15. CONSOLIDATED SCHEDULE OF OPERATIONS BY FUNCTION

	General Gov't	Protective Services	Transportation Services	Env. Health Services	Recreation & Cultural Services	Marketing & Economic development Services	Fiscal Services	Planning Services	Water Utility	2024
<b>REVENUE</b>										
TAXES	\$ 1,438,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,438,421
GRANTS IN LIEU OF TAXES	493,581									493,581
SALE OF SERVICES				64,757	52,381			10,142		127,280
OTHER REVENUE FROM OWN SOURCES	277,844	76,417	40,337	29,642		82,766	50,468		12,512	569,986
UNCONDITIONAL TRANSFERS FROM OTHER GOV'TS		100,000	91,956							191,956
CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOV'T			4,825	165,944						170,769
WATER UTILITY									270,582	270,582
<b>TOTAL REVENUE</b>	<b>\$ 2,209,846</b>	<b>\$ 176,417</b>	<b>\$ 137,118</b>	<b>\$ 260,343</b>	<b>\$ 52,381</b>	<b>\$ 82,766</b>	<b>\$ 50,468</b>	<b>\$ 10,142</b>	<b>\$ 283,094</b>	<b>\$ 3,262,575</b>
<b>EXPENDITURES</b>										
SALARIES, WAGES AND BENEFITS	\$ 231,461	\$ 356,579	\$ 96,635	\$ 92,289	\$ 62,302	\$ 10,677	\$ -	\$ 36,250	\$ -	\$ 886,193
OPERATING COSTS	342,468	205,177	146,332	201,300	46,909	203,827	1,397	29,023		1,176,433
AMORTIZATION	36,633	23,392	86,923	90,417	97,262				64,862	399,489
INTEREST ON LONG TERM DEBT							2,928			2,928
WATER UTILITY									328,416	328,416
<b>TOTAL EXPENDITURES</b>	<b>610,562</b>	<b>585,148</b>	<b>329,890</b>	<b>384,006</b>	<b>206,473</b>	<b>214,504</b>	<b>4,325</b>	<b>65,273</b>	<b>393,278</b>	<b>2,793,459</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ 1,599,284</b>	<b>\$ (408,731)</b>	<b>\$ (192,772)</b>	<b>\$ (123,663)</b>	<b>\$ (154,092)</b>	<b>\$ (131,738)</b>	<b>\$ 46,143</b>	<b>\$ (55,131)</b>	<b>(110,184)</b>	<b>\$ 469,116</b>

# TOWN OF ANNAPOLIS ROYAL

## NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION OF THE GENERAL OPERATING FUND

AS AT MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 402,434	\$ 711,505
Taxes receivable (net of valuation allowance)	42,031	24,059
Other receivables	136,355	204,859
Harmonized sales tax	30,776	98,379
Due from		
Water Operating fund	27,929	12,393
Water Capital fund	-	11,582
Gas Tax reserve fund	-	-
	<u>639,525</u>	<u>1,062,777</u>
<b>OTHER ASSETS</b>		
Prepaid expenses	78,046	8,436
Inventory	2,350	2,053
	<u>80,396</u>	<u>10,489</u>
	<u>\$ 719,921</u>	<u>\$ 1,073,266</u>
<b>LIABILITIES</b>		
Payables	\$ 140,725	\$ 176,342
Deferred revenue	36,119	57,636
Due to		
General Operating reserve fund	248,171	295,128
General Capital fund	-	249,254
	<u>425,015</u>	<u>778,360</u>
<b>OTHER LIABILITIES</b>		
Reserve, Annapolis Royal Housing Fund	39,349	39,349
	<u>464,364</u>	<u>817,709</u>
<b>SURPLUS</b>	<u>255,557</u>	<u>255,557</u>
	<u>\$ 719,921</u>	<u>\$ 1,073,266</u>

On behalf of the Town

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Administrative Officer

# TOWN OF ANNAPOLIS ROYAL

## NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND

YEAR ENDED MARCH 31, 2024

	2024		2023
	Budget (unaudited)	Actual	Actual
<b>REVENUE</b>			
Taxes (page 20)	\$ 1,437,394	\$ 1,438,421	\$ 1,268,162
Grants in lieu of taxes (page 20)	448,620	493,581	450,376
Unconditional transfers from other governments (page 20)	191,956	191,956	191,956
Sale of services (page 20)	90,237	127,280	111,377
Other revenue from own sources (page 21)	366,283	432,466	556,457
	<u>2,534,490</u>	<u>2,683,704</u>	<u>2,578,328</u>
<b>EXPENSES</b>			
General government services (page 22)	432,517	416,239	640,440
Protective services (page 22)	686,176	664,552	634,872
Transportation services (page 23)	276,301	242,967	445,955
Environmental health services (page 23)	354,665	280,631	211,663
Recreational services (page 23)	89,956	91,007	87,997
Cultural services (page 23)	19,768	24,230	42,260
Marketing services (page 24)	142,233	107,883	111,788
Economic development services (page 24)	98,805	104,572	105,582
Planning services (page 24)	63,702	65,273	63,485
Fiscal services (page 24)	194,008	182,307	172,552
	<u>2,358,131</u>	<u>2,179,661</u>	<u>2,516,594</u>
<b>NET REVENUE</b>	<u>176,359</u>	<u>504,043</u>	61,734
<b>FINANCING AND TRANSFERS</b>			
Long Term Debt Principal repaid	(37,359)	(37,872)	(37,359)
Reserve for uncollected taxes	-	-	-
Net transfers (to) from			
Capital fund	(198,000)	(198,000)	(228,000)
Operating reserve fund	79,000	-	298,000
General capital reserve transfer	(20,000)	(20,000)	-
Operating reserve fund (2021/2022 surplus)	-	-	(200,755)
Operating reserve fund (2022/2023 surplus)	-	-	(94,373)
Operating reserve fund (2023/2024 surplus)	-	(248,171)	-
	<u>(176,359)</u>	<u>(504,043)</u>	<u>(262,487)</u>
<b>CHANGE IN FUND BALANCE</b>	-	-	(200,753)
<b>SURPLUS AT BEGINNING OF YEAR</b>		<u>255,557</u>	456,310
<b>SURPLUS AT END OF YEAR</b>		<u>\$ 255,557</u>	<u>\$ 255,557</u>

# TOWN OF ANNAPOLIS ROYAL

## NON-CONSOLIDATED SCHEDULE OF GENERAL OPERATING FUND REVENUES

YEAR ENDED MARCH 31, 2024

	2024		2023
	Budget (unaudited)	Actual	Actual
<b>Taxes</b>			
<b>Assessable Property</b>			
Residential	\$ 1,022,606	\$ 1,016,080	\$ 883,648
Commercial property	385,298	384,273	356,411
Area assessment			
Environmental health service	25,490	27,372	24,155
Business property			
Nova Scotia Power Inc. (HST Rebate)	4,000	10,696	3,948
<b>Total taxes</b>	<b>\$ 1,437,394</b>	<b>\$ 1,438,421</b>	<b>\$ 1,268,162</b>
<b>Grants in lieu of taxes</b>			
Federal government	\$ 34,436	\$ 39,142	\$ 36,353
Provincial government	22,474	22,842	22,471
Nova Scotia Power Inc.	387,153	427,040	387,153
Maritime Telegraph and Telephone	4,557	4,557	4,399
<b>Total Grants in lieu of taxes</b>	<b>\$ 448,620</b>	<b>\$ 493,581</b>	<b>\$ 450,376</b>
<b>Unconditional transfers from other governments</b>			
Department of Justice	\$ 100,000	\$ 100,000	\$ 100,000
Provincial funding for roads	91,956	91,956	91,956
<b>Total unconditional transfers from other governments</b>	<b>\$ 191,956</b>	<b>\$ 191,956</b>	<b>\$ 191,956</b>
<b>Sales of services</b>			
Planning services	\$ 9,000	\$ 10,142	\$ 12,170
Sewage treatment charges	33,137	64,757	41,823
Recreation	48,100	52,381	57,384
<b>Total sales of services</b>	<b>\$ 90,237</b>	<b>\$ 127,280</b>	<b>\$ 111,377</b>

## TOWN OF ANNAPOLIS ROYAL

### NON-CONSOLIDATED SCHEDULE OF GENERAL OPERATING FUND REVENUES (CONTINUED)

YEAR ENDED MARCH 31, 2024

	2024		2023
	Budget (unaudited)	Actual	Actual
<b>Other revenue from own sources</b>			
Hall / Office rentals	\$ 49,685	\$ 50,170	\$ 49,450
Wharf rental	5,500	5,220	28,440
Interest on investments	9,000	39,292	19,693
Licenses and permits	4,000	3,109	3,504
Miscellaneous	2,500	6,252	5,701
Pixie dust	10,000	12,600	12,698
Valley Waste	15,000	15,393	5,888
Fines and police checks	69,000	76,417	24,679
Penalties and interest on taxes	8,000	11,176	7,871
Marketing	120,098	112,408	199,128
Deed transfer tax	70,000	97,758	159,603
PST refunds	3,500	2,671	2,908
COVID Renovations	-	-	24,887
Parks' Canada, National cost-sharing program for Heritages places	-	-	12,007
<b>Total other revenue from own sources</b>	<b>\$ 366,283</b>	<b>\$ 432,466</b>	<b>\$ 556,457</b>
<b>TOTAL REVENUE</b>	<b>\$ 2,534,490</b>	<b>\$ 2,683,704</b>	<b>\$ 2,578,328</b>



# TOWN OF ANNAPOLIS ROYAL

## NON-CONSOLIDATED SCHEDULE OF GENERAL OPERATING FUND EXPENDITURES

YEAR ENDED MARCH 31, 2024

	2024		2023
	Budget (unaudited)	Actual	Actual
<b>General government services</b>			
Legislative			
Mayor and Council	\$ 54,731	\$ 46,955	\$ 45,033
General administrative			
Administrative	229,461	229,467	239,057
Atlantic Infrastructure Management Network	-	-	57,879
Financial management	32,424	32,455	30,826
Common services	31,537	18,748	196,152
Professional fees	60,700	64,890	50,026
Other general administrative services	23,664	23,724	21,467
<b>Total general government services</b>	<b>\$ 432,517</b>	<b>\$ 416,239</b>	<b>\$ 640,440</b>
<b>Protective services</b>			
Fire protection			
Fire fighters	\$ 57,081	\$ 56,710	\$ 53,000
Water supply and hydrants	110,130	110,130	110,130
Fire department capital grant	-	-	20,000
	<u>167,211</u>	<u>166,840</u>	<u>183,130</u>
Police protection			
Police salaries and benefits	397,243	389,408	352,839
Police automotive equipment	19,787	18,713	17,445
Radio and telephone	11,716	10,350	10,366
Police other expenses	58,263	47,669	44,435
	<u>487,009</u>	<u>466,140</u>	<u>425,085</u>
Emergency measures	<u>6,561</u>	<u>6,235</u>	<u>4,736</u>
Other			
Trees commission	13,000	16,136	11,412
Gardening	10,395	8,198	8,639
Animal control	2,000	1,003	1,870
	<u>25,395</u>	<u>25,337</u>	<u>21,921</u>
<b>Total protective services</b>	<b>\$ 686,176</b>	<b>\$ 664,552</b>	<b>\$ 634,872</b>

# TOWN OF ANNAPOLIS ROYAL

## NON-CONSOLIDATED SCHEDULE OF GENERAL OPERATING FUND EXPENDITURES (CONTINUED)

YEAR ENDED MARCH 31, 2024

	2024		2023
	Budget (unaudited)	Actual	Actual
<b>Transportation services</b>			
Road transport			
Roads and streets	\$ 84,350	\$ 80,140	\$ 288,660
Kings Transit services	5,000	5,000	5,000
Street lighting	9,500	9,687	8,339
Public Works			
Administrative	118,374	96,635	100,284
Equipment	35,751	33,450	27,894
Farmers' market maintenance	1,000	29	50
Workshop	22,326	18,026	15,728
<b>Total transportation services</b>	<b>\$ 276,301</b>	<b>\$ 242,967</b>	<b>\$ 445,955</b>
<b>Environmental health services</b>			
Administrative	\$ 110,166	\$ 92,289	\$ 96,894
Central treatment plant operations	155,971	98,894	34,611
Garbage, waste and recycling	88,528	89,448	80,158
<b>Total environmental health services</b>	<b>\$ 354,665</b>	<b>\$ 280,631</b>	<b>\$ 211,663</b>
<b>Recreational services</b>			
Facility maintenance and repairs	\$ 8,200	\$ 12,066	\$ 13,515
Friends of the pool society	8,000	8,000	6,500
Programs and activities	4,350	1,456	1,230
Conferences and travel	1,300	1,344	647
Insurance	2,723	3,839	2,269
Wages and benefits	62,443	62,471	61,133
Telephone	1,170	417	1,157
Office supplies / equipment	1,770	1,414	1,546
<b>Total recreational services</b>	<b>\$ 89,956</b>	<b>\$ 91,007</b>	<b>\$ 87,997</b>
<b>Cultural services</b>			
Farmers' market	\$ 880	\$ 999	\$ 650
Town crier	500	501	499
Library	18,388	22,730	41,111
<b>Total cultural services</b>	<b>\$ 19,768</b>	<b>\$ 24,230</b>	<b>\$ 42,260</b>

# TOWN OF ANNAPOLIS ROYAL

## NON-CONSOLIDATED SCHEDULE OF GENERAL OPERATING FUND EXPENDITURES (CONTINUED)

YEAR ENDED MARCH 31, 2024

	2024		2023
	Budget (unaudited)	Actual	Actual
<b>Marketing services</b>			
Advertising and website	\$ 4,850	\$ 2,936	\$ 4,060
Wages and benefits	21,708	10,677	17,949
General expenses	42,000	23,384	9,440
Post COVID stimulus grant	60,000	60,000	73,217
Promotional	4,975	2,110	3,045
Twinning	3,700	4,708	500
Natal Day	5,000	4,068	3,577
<b>Total marketing services</b>	<b>\$ 142,233</b>	<b>\$ 107,883</b>	<b>\$ 111,788</b>
<b>Economic development services</b>			
Pixie Dust	\$ 10,000	\$ 12,893	\$ 12,860
Economic Development	43,675	51,695	2,000
Annapolis Royal Wharf	6,600	6,880	32,164
Local and Area Economic Development (ARRA)	14,330	18,204	41,675
Bus Garage expense	24,200	14,900	16,883
<b>Total economic development services</b>	<b>\$ 98,805</b>	<b>\$ 104,572</b>	<b>\$ 105,582</b>
<b>Planning services</b>			
Planning services	\$ 63,702	\$ 65,273	\$ 63,485
<b>Total planning services</b>	<b>\$ 63,702</b>	<b>\$ 65,273</b>	<b>\$ 63,485</b>
<b>Fiscal services</b>			
Debt charges			
Debenture interest	\$ 6,909	\$ 2,928	\$ 6,909
Bank service charges	850	1,397	796
Unconditional transfers to other governments and agencies			
Annapolis Royal Housing Authority	25,000	12,957	10,254
Conditional transfers to other governments and agencies			
Correctional services	11,249	11,149	8,445
Appropriation to Regional School Board	150,000	153,876	146,148
<b>Total fiscal services</b>	<b>\$ 194,008</b>	<b>\$ 182,307</b>	<b>\$ 172,552</b>
<b>TOTAL EXPENSES</b>	<b>\$ 2,358,131</b>	<b>\$ 2,179,661</b>	<b>\$ 2,516,594</b>

# TOWN OF ANNAPOLIS ROYAL

## NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION OF THE GENERAL CAPITAL FUND

AS AT MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 410,374	\$ 270,769
Other receivables	-	20,000
HST receivable	14,641	30,764
Due from		
Gas tax reserve fund	-	-
General operating fund	-	249,254
	<u>425,015</u>	<u>570,787</u>
Capital assets, at cost (note 5)	12,977,459	12,726,044
Accumulated amortization (note 5)	<u>(6,812,781)</u>	<u>(6,545,269)</u>
	<u>6,164,678</u>	<u>6,180,775</u>
	<u>\$ 6,589,693</u>	<u>\$ 6,751,562</u>
<b>LIABILITIES</b>		
Accounts payable	\$ 166,219	\$ 275,461
Deferred revenue	124,627	249,254
Long Term Debt		
Canada Mortgage and Housing Corporation (note 6)	27,369	40,241
Municipal Finance Debenture (note 6)	150,000	175,000
	<u>468,215</u>	<u>739,956</u>
<b>FUND BALANCE</b>	<u>6,121,478</u>	<u>6,011,606</u>
	<u>\$ 6,589,693</u>	<u>\$ 6,751,562</u>

On behalf of the Town

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Administrative Officer

# TOWN OF ANNAPOLIS ROYAL

## NON-CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES OF THE GENERAL CAPITAL FUND

YEAR ENDED MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
<b>REVENUE</b>		
Lift station grant	\$ 20,000	\$ 20,000
Community generator grant	-	41,520
PCAP Funding	-	-
Accessibility funding	4,825	-
Gain on disposal of tangible capital assets	19,621	-
Sustainable Growth Inc. Funding	124,627	-
County of Annapolis Funding	21,317	-
Interest	18,236	7,445
	<u>208,626</u>	<u>68,965</u>
<b>EXPENDITURES</b>		
Amortization	<u>334,626</u>	<u>351,465</u>
<b>NET REVENUE (EXPENDITURES)</b>	<u>(126,000)</u>	<u>(282,500)</u>
<b>FINANCING AND TRANSFERS</b>		
Debt retired, long term	<u>37,872</u>	<u>37,359</u>
Transfers from own reserves, funds and agencies		
Transfer from general operating	198,000	228,000
Transfer from gas tax reserve	-	-
Transfer (to) from reserve fund	-	-
Total net transfers	<u>198,000</u>	<u>228,000</u>
Total financing and transfers	<u>235,872</u>	<u>265,359</u>
<b>CHANGE IN FUND BALANCE</b>	<b>109,872</b>	<b>(17,141)</b>
<b>SURPLUS AT BEGINNING OF YEAR</b>	<u>6,011,606</u>	<u>6,028,747</u>
<b>SURPLUS AT END OF YEAR</b>	<u>\$ 6,121,478</u>	<u>\$ 6,011,606</u>

# TOWN OF ANNAPOLIS ROYAL

## NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION OF THE WATER UTILITY OPERATING FUND

AS AT MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>		
Cash	\$ 151,474	\$ 129,519
Rates receivable, net of asset valuation of \$2,500 (2023 - \$2,500)	60,465	53,073
Interest receivables	-	2,867
Other receivables	1,630	2,781
Inventory, at cost	36,558	26,703
	<u>\$ 250,127</u>	<u>\$ 214,943</u>
<b>LIABILITIES</b>		
Payables	\$ 44,165	\$ 45,675
Due to		
General operating fund	27,929	12,393
Water capital fund	64,863	36,410
	<u>136,957</u>	<u>94,478</u>
<b>ACCUMULATED SURPLUS</b>	<u>113,170</u>	<u>120,465</u>
	<u>\$ 250,127</u>	<u>\$ 214,943</u>

On behalf of the Town

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Administrative Officer

# TOWN OF ANNAPOLIS ROYAL

## NON-CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES OF THE WATER UTILITY OPERATING FUND

YEAR ENDED MARCH 31, 2024

	2024		2023
	Budget (unaudited)	Actual	Actual
<b>OPERATING REVENUE</b>			
Metered sales	\$ 264,000	\$ 268,982	\$ 257,830
Public fire protection	110,130	110,130	110,130
Other operational revenue	3,200	3,054	3,164
Total operating revenue	<u>377,330</u>	<u>382,166</u>	<u>371,124</u>
<b>OPERATING EXPENDITURES</b>			
Source of supply (page 29)	105,000	97,464	107,324
Power and pumping (page 29)	2,795	2,484	2,589
Water testing and treatment	14,433	15,899	10,896
Transmission and distribution (page 29)	89,723	97,246	74,156
Administration and general (page 29)	124,125	112,352	109,219
Depreciation	56,400	64,863	56,410
Professional services	3,629	3,358	3,361
Total operating expenditures	<u>396,105</u>	<u>393,666</u>	<u>363,955</u>
<b>NET OPERATING REVENUE (EXPENDITURE)</b>	<u>(18,775)</u>	<u>(11,500)</u>	<u>7,169</u>
<b>Non-operating revenue</b>			
Interest	5,000	8,558	6,954
Other	1,000	2,501	1,170
	<u>6,000</u>	<u>11,059</u>	<u>8,124</u>
<b>Non-operating expenditures</b>			
Debt charges			
Principal	7,240	7,240	6,952
Interest	939	(386)	1,228
Transfer to Water Capital reserve fund	-	-	-
	<u>8,179</u>	<u>6,854</u>	<u>8,180</u>
<b>EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE)</b>	<b>(20,954)</b>	<b>(7,295)</b>	<b>7,113</b>
<b>SURPLUS AT BEGINNING OF YEAR</b>		<u>120,465</u>	<u>113,352</u>
<b>SURPLUS AT END OF YEAR</b>		<u><u>\$ 113,170</u></u>	<u><u>\$ 120,465</u></u>

## TOWN OF ANNAPOLIS ROYAL

### SCHEDULE TO NON-CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES OF THE WATER UTILITY OPERATING FUND

YEAR ENDED MARCH 31, 2024

	2024		2023
	Budget (unaudited)	Actual	Actual
<b>SOURCE OF SUPPLY</b>			
Cost of sharing Municipal water supply	\$ 105,000	\$ 97,464	\$ 107,324
	<u>\$ 105,000</u>	<u>\$ 97,464</u>	<u>\$ 107,324</u>
<b>POWER AND PUMPING</b>			
Power	\$ 2,295	\$ 2,296	\$ 2,154
Pumping	500	188	435
	<u>\$ 2,795</u>	<u>\$ 2,484</u>	<u>\$ 2,589</u>
<b>TRANSMISSION AND DISTRIBUTION</b>			
Salaries and wages	\$ 56,984	\$ 59,587	\$ 51,078
Maintenance	24,627	31,604	17,042
Transportation expenses	8,112	6,055	6,036
	<u>\$ 89,723</u>	<u>\$ 97,246</u>	<u>\$ 74,156</u>
<b>ADMINISTRATION AND GENERAL</b>			
Salaries and benefits	\$ 87,467	\$ 85,755	\$ 81,743
General and office expenses	18,877	15,225	14,526
Regulatory expenses	800	845	1,615
Building expenses	16,981	10,527	11,335
	<u>\$ 124,125</u>	<u>\$ 112,352</u>	<u>\$ 109,219</u>



# TOWN OF ANNAPOLIS ROYAL

## NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION OF THE WATER UTILITY CAPITAL FUND

AS AT MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>		
Cash	\$ 55,041	\$ 69,479
Depreciation Fund Water Utility (note 4)	620,175	524,947
Interest receivable	-	12,059
HST receivable	4,255	9,117
Due from		
Water operating fund	64,863	36,410
	<u>744,334</u>	<u>652,012</u>
Capital assets (note 5)	3,591,301	3,500,529
Accumulated allowance for depreciation (note 5)	(1,301,524)	(1,236,661)
	<u>2,289,777</u>	<u>2,263,868</u>
	<u>\$ 3,034,111</u>	<u>\$ 2,915,880</u>
<b>LIABILITIES</b>		
Due to		
General operating fund	\$ -	\$ 11,582
Long-term debt (note 6)	15,394	22,635
Deferred government assistance	610,167	620,895
	<u>625,561</u>	<u>655,112</u>
<b>INVESTMENT IN CAPITAL ASSETS</b>	<u>2,408,550</u>	2,260,768
	<u>\$ 3,034,111</u>	<u>\$ 2,915,880</u>

On behalf of the Town

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Administrative Officer

## TOWN OF ANNAPOLIS ROYAL

### NON-CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES OF THE WATER UTILITY CAPITAL FUND

YEAR ENDED MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
<b>REVENUE</b>		
Interest	\$ 29,813	\$ 16,931
PCAP funding	-	15,382
Amortization of deferred assistance	<u>10,728</u>	<u>10,728</u>
	<u>40,541</u>	<u>43,041</u>
<b>EXPENDITURES</b>		
Capital purchases	<u>-</u>	<u>-</u>
	-	-
<b>NET REVENUE</b>	<u>40,541</u>	<u>43,041</u>
<b>FINANCING AND TRANSFERS</b>		
Repayment of debt	7,241	6,952
Transfer from water utility capital reserve	<u>100,000</u>	<u>-</u>
Total financing and transfers	<u>107,241</u>	<u>6,952</u>
<b>CHANGE IN FUND BALANCE</b>	147,782	49,993
<b>SURPLUS AT BEGINNING OF YEAR</b>	<u>2,260,768</u>	<u>2,210,775</u>
<b>SURPLUS AT END OF YEAR</b>	<u>\$ 2,408,550</u>	<u>\$ 2,260,768</u>

## TOWN OF ANNAPOLIS ROYAL

### NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION OF THE GENERAL CAPITAL RESERVE FUND

AS AT MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>		
Cash	\$ 507,449	\$ 375,588
Interest receivable	-	7,968
Due from Water Utility Capital Reserve Fund	498	498
	<u>\$ 507,947</u>	<u>\$ 384,054</u>
<b>LIABILITIES</b>		
Due to Water Utility Capital Reserve Fund	\$ -	\$ -
Deferred revenue	81,656	-
<b>RESERVE</b>	426,291	384,054
	<u>\$ 507,947</u>	<u>\$ 384,054</u>

## TOWN OF ANNAPOLIS ROYAL

### NON-CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES OF THE GENERAL CAPITAL RESERVE FUND

YEAR ENDED MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
<b>REVENUE</b>		
Interest income	\$ 18,261	\$ 11,036
Grant Potter Park Funds	3,976	-
Proceeds on sale of assets	-	-
	<u>22,237</u>	<u>11,036</u>
<b>EXPENDITURES</b>		
Wharf handover funds	-	25,000
	<u>22,237</u>	<u>(13,964)</u>
<b>NET REVENUE (EXPENDITURE)</b>	<u>22,237</u>	<u>(13,964)</u>
<b>FINANCING AND TRANSFERS</b>		
Transfer from (to) general operating	20,000	-
<b>Change in fund balance</b>	42,237	(13,964)
<b>Opening fund balance</b>	384,054	398,018
<b>Closing fund balance</b>	<u>\$ 426,291</u>	<u>\$ 384,054</u>

On behalf of the Town

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Administrative Officer

## TOWN OF ANNAPOLIS ROYAL

### NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION OF THE WATER UTILITY CAPITAL RESERVE FUND

AS AT MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>		
Cash	\$ 128,843	\$ 217,191
Interest receivable	-	2,656
Due from general capital reserve fund	-	-
	<u>\$ 128,843</u>	<u>\$ 219,847</u>
<b>LIABILITIES</b>		
Due to general capital reserve fund	\$ 498	\$ 498
<b>RESERVE</b>	<u>128,345</u>	<u>219,349</u>
	<u>\$ 128,843</u>	<u>\$ 219,847</u>

## TOWN OF ANNAPOLIS ROYAL

### NON-CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES OF THE WATER UTILITY CAPITAL RESERVE FUND

YEAR ENDED MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
<b>REVENUE</b>		
Interest income	<u>\$ 8,996</u>	<u>\$ 6,079</u>
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>
<b>NET REVENUE (EXPENDITURE)</b>	<u>8,996</u>	<u>6,079</u>
<b>FINANCING AND TRANSFERS</b>		
Transfer from (to) water capital	<u>(100,000)</u>	<u>-</u>
	<u>(100,000)</u>	<u>-</u>
<b>Change in fund balance</b>	<u>(91,004)</u>	<u>6,079</u>
<b>Opening fund balance</b>	<u>219,349</u>	<u>213,270</u>
<b>Closing fund balance</b>	<u>\$ 128,345</u>	<u>\$ 219,349</u>

On behalf of the Town

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Administrative Officer

## TOWN OF ANNAPOLIS ROYAL

### NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION OF THE GENERAL OPERATING RESERVE FUND

AS AT MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>		
Cash	\$ 682,084	\$ 350,187
Interest receivable	-	7,968
Due from general operating fund	<u>248,171</u>	<u>295,128</u>
	<u>\$ 930,255</u>	<u>\$ 653,283</u>
<b>RESERVE</b>	<u>\$ 930,255</u>	<u>\$ 653,283</u>

## TOWN OF ANNAPOLIS ROYAL

### NON-CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES OF THE GENERAL OPERATING RESERVE FUND

YEAR ENDED MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
<b>REVENUE</b>		
Interest income	<u>\$ 28,801</u>	<u>\$ 12,495</u>
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>
<b>NET REVENUE (EXPENDITURE)</b>	<u>28,801</u>	<u>12,495</u>
<b>FINANCING AND TRANSFERS</b>		
Transfer from general operating 2021/2022 surplus	-	200,755
Transfer from general operating 2022/2023 surplus	-	94,373
Transfer from general operating 2023/2024 surplus	<u>248,171</u>	-
Transfer to general operating	<u>-</u>	<u>(298,000)</u>
	<u>248,171</u>	<u>(2,872)</u>
<b>Change in fund balance</b>	<u>276,972</u>	<u>9,623</u>
<b>Opening fund balance</b>	<u>653,283</u>	<u>643,660</u>
<b>Closing fund balance</b>	<u>\$ 930,255</u>	<u>\$ 653,283</u>

On behalf of the Town

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Administrative Officer

## TOWN OF ANNAPOLIS ROYAL

### NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION OF THE GAS TAX RESERVE FUND

AS AT MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>		
Cash	\$ 555,866	\$ 461,361
Interest receivable	-	5,734
	<u>\$ 555,866</u>	<u>\$ 467,095</u>
<b>LIABILITIES</b>		
Due to		
General operating fund	\$ -	\$ -
General capital fund	-	-
	<u>-</u>	<u>-</u>
<b>RESERVE</b>	<u>555,866</u>	<u>467,095</u>
	<u>\$ 555,866</u>	<u>\$ 467,095</u>

## TOWN OF ANNAPOLIS ROYAL

### NON-CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES OF THE GAS TAX RESERVE FUND

YEAR ENDED MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
<b>REVENUE</b>		
Interest income	\$ 22,774	\$ 12,543
Gas tax funds received	<u>65,997</u>	<u>59,532</u>
	<u>88,771</u>	<u>72,075</u>
<b>EXPENDITURES</b>	<u>-</u>	<u>-</u>
<b>NET REVENUE (EXPENDITURE)</b>	<u>88,771</u>	<u>72,075</u>
<b>FINANCING AND TRANSFERS</b>		
Transfer to general capital fund	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
<b>Change in fund balance</b>	<u>88,771</u>	<u>72,075</u>
<b>Opening fund balance</b>	<u>467,095</u>	<u>395,020</u>
<b>Closing fund balance</b>	<u>\$ 555,866</u>	<u>\$ 467,095</u>

On behalf of the Town

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Administrative Officer

*Incorporated Partners*  
*Forse Investments Limited*  
*Crosby Smith Holdings Limited*  
[www.kentandduffett.ca](http://www.kentandduffett.ca)

September 18, 2024

Members of the Audit Committee  
Town of Annapolis Royal  
285 St. George Street, Box 310  
Annapolis Royal, NS B0S 1A0

To Members of the Audit Committee:

**Re: Audit Committee Report**

We have been engaged to audit the financial statements of the Town of Annapolis Royal for the year ending, March 31, 2024. Canadian auditing standards for audit engagements require that we communicate the following information with you in relation to your audit.

This report is prepared in order to assist the Council members in carrying out their responsibilities with respect to the review of the financial statements. This report summarizes those significant matters that we believe should be brought to your attention. We emphasize that the audit and this report would not necessarily identify all matters that may be of interest to the Council.

**Preparation of Financial Statements**

Management is responsible for establishing and maintaining an adequate internal control structure and procedures for financial reporting. This includes the design and maintenance of accounting records, recording transactions, selecting and applying accounting policies, safeguarding of assets and preventing and detecting fraud and error. In addition, all Nova Scotia municipal units are expected to follow the consolidated and non-consolidated financial statement presentation as noted in the Financial Reporting and Accounting Manual for the fiscal period ended March 31, 2024. We confirm to Council the Town's audited consolidated financial statements for the period ended March 31, 2024 have been prepared in accordance with the CPA Canada Public Sector Accounting Board and Service Nova Scotia and Municipal Affairs accounting recommendations.

**Our Responsibility as Auditors**

As stated in the engagement letter dated March 1, 2024, our responsibility as auditors of your organization is to express an opinion on whether the financial statements present fairly, in all material respects, the financial position, results of operations and cash flows of the Town in accordance with Canadian Public Sector Accounting Standards. An audit is performed to obtain reasonable but not absolute assurance as to whether the financial statements are free of material misstatement. Due to the inherent limitations of an audit, there is an unavoidable risk that some misstatements of the financial statements will not be detected (particularly intentional misstatements concealed through collusion), even though the audit is properly planned and performed.

Our audit includes:

- An assessment of risk that the financial statements may contain misstatements; and
- An examination, on a test basis, of evidence supporting the amounts and disclosures in the financial statements.

### **Significant Matters Arising *Changes to Audit Plan***

There were no changes to the audit plan as previously presented to you.

### ***Other Matters***

We have not identified any other significant matters that we wish to bring to your attention at this time.

### **Significant Difficulties Encountered**

We encountered no significant difficulties during our audit that should be brought to the attention of the audit committee. To our knowledge, we were provided access to all necessary accounting records and other documentation. There were no limitations placed on the scope of the auditors.

### **Comments on Accounting Practices**

#### ***Accounting Policies***

Management is responsible for the appropriate selection and application of accounting policies. Our role is to review the appropriateness and application as part of our audit. The significant accounting policies used by the Town of Annapolis Royal are described in Note 1, to the consolidated financial statements. There were no new accounting policies adopted or changes to the application of accounting policies of the Town of Annapolis Royal during the year.

#### ***Significant Accounting Estimates***

Management is responsible for the accounting estimates included in the financial statements. Estimates and the related judgments and assumptions are based on management's knowledge of the business and past experience about current and future events. Our responsibility as auditors is to obtain sufficient appropriate evidence to provide reasonable assurance that management's accounting estimates are reasonable within the context of the financial statements as a whole. An audit includes performing appropriate procedures to verify the:

- Calculation of accounting estimates;
- Analyzing of key factors such as underlying management assumptions;
- Materiality of estimates individually and in the aggregate in relation to the financial statements as a whole;
- Estimate's sensitivity to variation and deviation from historical patterns;
- Estimate's consistency with the entity's business plans; and
- Other audit evidence.

Certain accounting estimates are particularly sensitive because they involve a significant degree of judgment and may have a range of possible outcomes. The most sensitive accounting estimates in order of significance are as follows:

- Provision for receivable losses;
- Collection of receivables.

Based on audit work performed, we are satisfied with the estimates made by management.

#### ***Significant Financial Statement Disclosures***

We did not identify any financial statement disclosures that are particularly significant, sensitive or require



significant judgments, that we believe should be specifically drawn to your attention.

### **Significant Deficiencies in Internal Control**

A deficiency in internal control exists when a control is designed, implemented or operated in such a way that it is unable to prevent, or detect and correct, misstatements in the financial statements on a timely basis, or when a control necessary to prevent, or detect and correct, misstatements in the financial statements on a timely basis is missing.

A significant deficiency in internal control is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

To identify and assess the risks of material misstatement in the financial statements, we are required to obtain an understanding of internal control relevant to the audit. This understanding is used for the limited purpose of designing appropriate audit procedures. It is not used for the purpose of expressing an opinion on the effectiveness of internal control and, as a result, we do not express any such opinion. The limited purpose also means that there can be no assurance that all significant deficiencies in internal control, or any other control deficiencies, will be identified during our audit

During the course of our audit, any specific internal control matters we encountered that we wish to bring to your attention will be reported separately in a management letter.

### **Written Representations**

In a separate communication, we have requested a number of written representations from management in respect to their responsibility for the preparation of the financial statements in accordance with Canadian Public Sector Accounting Standards.

### **Other Audit Matters of Governance Interest**

#### ***Disagreements with Management***

We are required to communicate any disagreements with management, whether or not resolved, about matters that are individually or in aggregate significant to the Town's financial statements or auditor's report. Disagreements may arise over:

- Selection or application of accounting principles;
- Assumptions and related judgments for accounting estimates;
- Financial statement disclosures;
- Scope of the audit; or
- Wording of the independent auditor's report.

We are pleased to inform you that we had no disagreements with management during the course of our audit.

#### ***Consultation with Other Accountants (Second Opinions)***

Management may consult with other accountants about auditing and accounting matters to obtain a "second opinion". When an entity requests that another accountant provide a written report or oral advice on the application of accounting principles to a specific transaction or the type of opinion that may be rendered on the entity's financial statements, we are required to ensure that the accountant has ensured that the reporting accountant has knowledge of all facts and circumstances and has conducted the engagement in accordance with Canadian generally accepted auditing standards on the Reports on the Application of Accounting Principles.

We are not aware of any consultations that have taken place with other accountants.

***Illegal Acts***

Our inquiries of management and our testing of financial records did not reveal any illegal or possible illegal acts. However, please be aware that improper conduct is usually carefully and often elaborately concealed and therefore, the probability of detecting such illegal activity is not high. Management is also asked in the formal letter of representations to disclose if they are aware of any illegal or possible illegal acts.

***Related Party Transactions***

Testing of financial records and discussions with management did not reveal any significant related party transactions not in the normal course of operations involving significant judgements by management concerning their measurement or disclosure in the financial statements.

We shall be pleased to discuss with you further any matters mentioned above, at your convenience.

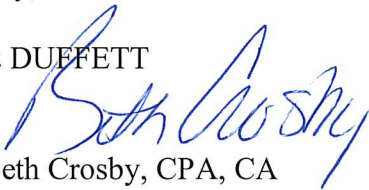
This communication is prepared solely for the information of the audit committee and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

To ensure there is a clear understanding and record of the matters discussed, we ask that members of the audit committee sign their acknowledgement in the spaces provided below. Should any member of the audit committee wish to discuss or review any matter addressed in this letter or any other matters related to financial reporting, please do not hesitate to contact us at any time.

Yours truly,

KENT & DUFFETT

Per

  
Beth Crosby, CPA, CA  
Incorporated partner  
Crosby Smith Holdings Limited

**Acknowledgement of Audit Committee:**

We have read and reviewed the above disclosures and understand and agree with the comments therein:

\_\_\_\_\_  
Audit Committee Member

\_\_\_\_\_  
Date

\_\_\_\_\_  
Audit Committee Member

\_\_\_\_\_  
Date

*Incorporated Partners*  
*Forse Investments Limited*  
*Crosby Smith Holdings Limited*  
[www.kentandduffett.ca](http://www.kentandduffett.ca)

September 18, 2024

Members of the Audit Committee  
Town of Annapolis Royal  
285 St. George Street, Box 310  
Annapolis Royal, NS B0S 1A0

Dear Audit committee members;

**Re: Management Letter**

We recently completed our audit of the books and records for the Town of Annapolis Royal for the year ended March 31, 2024.

The objective of our audit was to obtain reasonable assurance that the consolidated financial statements were free of material misstatement. In accordance with Canadian auditing standards, we review the Town's system of internal control to establish the extent we are able to place reliance in determining our audit procedures. We have not carried out an internal control audit and we have not identified all internal control deficiencies that may exist. Accordingly, our audit would not usually identify all matters that may be of interest to the Members of Town Council in discharging their responsibilities and it is inappropriate to conclude that no such matters exist. However, we identified certain matters that should be addressed by management in order to strengthen the protection of the Town's assets and reliability of accounting information and/or to increase the efficiency of accounting procedures in accordance with the Public Sector Accounting Board recommendations.

Members of the management and finance department are aware of these issues and, from our understanding based on discussions with them during our audit field work, are taking steps to resolve some of the issues identified in this letter.

***Segregation of duties and mitigating fraud risk***

Common with many smaller organizations is the lack of segregation of duties within the organization and the source of the matter is usually resource constraints. A lack of segregation of duties can increase the risk of errors and fraud going undetected. One such duty that is not adequately segregated is the director of finance performs a number of finance duties including recording and reporting of financial information.

It is our understanding that the Town of Annapolis Royal continues to address the risks introduced by the lack of segregation of duties, by reporting to council on a continuous basis of year-to-date analysis compared with budget, and working closely with the Council to provide oversight and monitoring controls.

***Cheques not being dually signed***

During the audit process we identified multiple cheques that cleared the bank with only one or no signature on them. The magnitude of these cheques is insignificant and, in our professional judgment, unlikely to affect any reasonable person's opinion of the financial results. It is likely that these cheques were unsigned in error. The supporting documentation validated that the cheques were for authorized expenses. The risk to cheques not being signed is that cheques could be written inaccurately or paid to an incorrect vendor, or the misappropriation of funds.

We recommend an improved internal review process which would perform ongoing review of all cheques after signing, this will decrease the occurrence of missed signatures reducing the overall risk to the organization.


We appreciate the cooperation and assistance of the town's staff during the audit. Our communication is prepared in accordance with section CAS 200, Overall objectives of the independent Auditor and the conduct of an audit in accordance with Canadian auditing standards, of the CPA Handbook and is solely for the information of the Members of Town Council of the Town of Annapolis Royal and is not intended for any other purpose.

Should you have any questions regarding the above, please do not hesitate to contact us.

Yours truly,

KENT & DUFFETT

Per

  
Beth Crosby, CPA, CA

/aeh

cc. Sandi Millett-Campbell, CAO  
Melony Robinson, Director of Finance  
Department of Municipal Affairs

September 18, 2024

Kent & Duffett  
Chartered Professional Accountants  
Kentville, Nova Scotia

Dear Sirs:

**AUDIT REPRESENTATION LETTER**

This representation letter is provided in connection with your audit of the consolidated financial statements of the Town of Annapolis Royal for the year ended March 31, 2024 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Public Sector Accounting Standards.

We acknowledge that we have fulfilled our responsibilities for the preparation of the consolidated financial statements in accordance with Canadian Public Sector Accounting Standards and for the design and implementation of internal controls to prevent and detect fraud and error. We have assessed the risk that the consolidated financial statements may be materially misstated as a result of fraud, and have determined such risk to be low. Further, we acknowledge that your examination was planned and conducted in accordance with Canadian auditing standards so as to enable you to express an opinion on the consolidated financial statements. We understand that while your work includes an examination of the accounting system, internal controls and related data to the extent you considered necessary in the circumstances, it is not designed to identify, nor can it necessarily be expected to disclose, fraud, shortages, errors and other irregularities, should any exist.

Certain representation in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the financial statements would influence the decision of a reasonable person relying on the consolidated financial statements.

We confirm that (to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves):

**Financial Statements**

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated March 1, 2024 for the preparation of the financial statements in accordance with Public Sector Accounting Standards; in particular, the financial statements are fairly presented in accordance therewith.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. (CAS 540)
- Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Public Sector Accounting Standards. (CAS 550)
- All events subsequent to the date of the financial statements and for Public Sector Accounting Standards that require adjustment or disclosure have been adjusted or disclosed. (CAS 560)

- There are no material transactions that have not been properly recorded in the accounting records underlying the consolidated financial statements. The adjusting journal entries, which have been proposed by you, are approved by us and will be recorded on the books of the Town.
- There were no restatements made to correct a material misstatement in the prior period consolidated financial statements that affect the comparative information. (CAS 710)
- We have disclosed to you all known deficiencies in the design or operation of internal control over financial reporting of which we are aware.
- You provided a non-audit service by assisting us with drafting the consolidated financial statements and related notes. In connection with this non-audit service, we confirm that we have made all management decisions and performed all management functions, have the knowledge to evaluate the accuracy and completeness of the consolidated financial statements, and accept responsibility for such consolidated financial statements.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter. (CAS 450)

#### **Information Provided**

- We have provided you with:
  - access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
  - additional information that you have requested from us for the purpose of the audit; and
  - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud. (CAS 240)
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements. (CAS 240)
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others. (CAS 240)
- We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud (CAS 240).
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements. (CAS 250)

- We have disclosed to you the identity of the entity's related parties and all the related-party relationships and transactions of which we are aware. (CAS 550)
- We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities, both financial and non-financial, reflected in the consolidated financial statements.
- The nature of all material measurement uncertainties has been appropriately disclosed in the consolidated financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the consolidated financial statements.
- All known actual or possible litigation and claims, whether or not they have been discussed with legal counsel, have been disclosed to you and are appropriately reflected in the financial statements (CAS 501).
- All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the consolidated financial statements.
- All "off balance sheet" financial instruments have been properly recorded or disclosed in the consolidated financial statements.
- With respect to environment matters, solid waste landfill closure and post-closure liability (PS 3270) and liability for contaminated sites (PS 3260):
  - a) At year end, there were no liabilities or contingencies that have not already been disclosed to you
  - b) Liabilities or contingencies have been recognized, measured and disclosed, as appropriate, in the consolidated financial statements and
  - c) Commitments have been measured and disclosed, as appropriate, in the consolidated financial statements.
- The town has satisfactory title to (or lease interest in) all assets, and there are no liens or encumbrances on the town's assets nor has any been pledged as collateral.
- We have disclosed to you, and the town has complied with, all aspects of contractual agreements that could have a material effect on the consolidated financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.
- The goods and services tax (GST) and Harmonized sales tax (HST) transactions recorded by the town are in accordance with the federal and provincial regulations. The GST and HST liability/receivable amounts recorded by the town are considered complete.
- Employee future benefits costs, assets and obligations have been determined, accounted for and disclosed in accordance with the requirements of Section 3461 Employee Future Benefits of the Canadian Institutes of Chartered Accountants (CICA) Handbook Part II – Accounting
- We have considered whether or not events have occurred or conditions exist which may cast significant doubt on the Town's ability to continue as a going concern and have concluded that no such events or conditions are evident. (CAS 570)

Yours truly,

TOWN OF ANNAPOLIS ROYAL

Per \_\_\_\_\_ (date) \_\_\_\_\_  
Mayor

Per \_\_\_\_\_ (date) \_\_\_\_\_  
Chief Administrative Officer



**TOWN OF ANNAPOLIS  
ROYAL  
POLICY**



TITLE: <b>Fines and Fees Policy</b>	
POLICY NO.: <b>#2024-11</b>	SUPERSEDES:2022-01 dated April 21, 2022
EFFECTIVE DATE:	APPROVED BY COUNCIL MOTION NO.:

1. This Policy is entitled “Fees and Fines Policy”.
2. This Policy applies except to the extent of any conflict with applicable provincial legislation, and, where the fee amounts in this Policy differ from those set out in a Bylaw, Recorded Resolution, Policy or Resolution of the **Town of Annapolis Royal** in effect on the effective date of this Policy, the fee amounts set out in this Policy shall amend those previously in effect.
3. The fees to be paid to the **Town of Annapolis Royal** for each of the following licences, inspections, permits, applications, approvals, animal impoundments, or services are set in, or amended to, the respective amounts shown in the following tables:

**Fees in Relation to Planning, Subdivision, Development, Building, and Tax Certification**

Description of Licence, Inspection, Permit, Application, Approval, or Service	Fee
Application Fee for a Land Use Bylaw Amendment, pursuant to the Town of Annapolis Royal Land Use Bylaw and the Municipal	\$500 + Advertising (\$500 deposit credited toward actual advertising fees)
Application Fee for a Development Agreement or amendment to a Development Agreement, pursuant to the Town of Annapolis Royal Land Use Bylaw and the Municipal Government Act	\$500 + Advertising (\$500 deposit credited toward actual advertising fees) + Registry fees
Deregistration of a Municipal Heritage Property	\$50 administration fee + Advertising (\$500 deposit credited toward actual advertising fees) + Registry fees
Application Fee for a Development Permit, pursuant to the Town of Annapolis Royal Land Use Bylaw	\$50
Application Fee for Variance, pursuant to the Town of Annapolis Royal Land Use Bylaw and the Municipal Government Act	\$400 + Advertising (\$500 deposit credited toward actual advertising fees) + Registry fees
Application Fee for Subdivision Approval, including additions, consolidations and repeals pursuant to the Town of Annapolis Royal Subdivision Bylaw and the Municipal Government Act	Tentative: \$200 + Registry fees Final: \$300 + Registry fees
Building Permit Application and Inspection Fees of all sorts, and at all stages of construction or readiness for occupancy for new construction, additions, renovations, and demolitions, occupancy pursuant to the Town of Annapolis Royal Building Bylaw and the Building Code Act	As set out in Schedule “A” to this Policy
Tax Certificates, pursuant to the Municipal Government Act	\$30.00 per Certificate

Zoning Confirmation Letters pursuant to s. 79 of the Municipal Government Act	\$100 per Letter
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**Fees in Relation to Particular Businesses or Business Activities**

<b>Description of License, Inspection, Permit, Application, or Approval</b>	<b>Fee</b>
Vending fees, pursuant to the Town of Annapolis Royal's Vending Bylaw	As set out in Schedule "B" to this Policy
Taxi License, pursuant to the Town of Annapolis Royal's Taxi Bylaw and pursuant to the Motor Vehicle Act	\$25.00 per licensed taxicab per year and \$15.00 per licensed driver

**Fees in Relation to Other Matters**

<b>Description of license, Inspection, Permit, Application, Approval, Animal Impoundment, or Service</b>	<b>Fee</b>
Animal Control Fees pursuant to the Town of Annapolis Royal's Animal Control Contract with the Municipality of the County of Annapolis	As set out in Schedule "C" to this Policy
Provision of Tax account information to a financial institution pursuant to the Town of Annapolis Royal's Taxation Information Bylaw	\$25.00
Newsletter Advertisement	Small \$15 per edition Large \$30 per edition Minimum order of 3 editions, but the ad can vary in each edition.
Business Sandwich Boards or Off-Premises Sign on Town Property pursuant to the Town of Annapolis Royal's policy on Sandwich Boards	\$25.00 per year OR \$50.00 for 3 years
Landfill Tipping Fees, pursuant to the Town of Annapolis Royal's Solid Waste Bylaw	As set out in Schedule "D" to this Policy
Water Deposit for Tenant's pursuant to the Town of Annapolis Royal's Water Utility Schedule of rates	\$100.00 refundable
Water On/Off as per Annapolis Royal's Water Utility	\$20.00
Water Connection Fees	1. Opening and closing ground trench to receive connection (Owners responsibility) (Including Traffic Control) 2. Supplying and laying 3/4" water pipe and fittings from main water pipe to property line (including materials and labour) (Water Utilities Responsibility)

	3. Supplying and laying 3/4" water pipe and fittings from property line to building (including materials and labour) (Owners Responsibility )
Street Excavation permit pursuant to the Town of Annapolis Royal's Streets and Sidewalks Bylaw	\$300.00
Street Transport Permit (for moving a building on streets) pursuant to the Town of Annapolis Royal's Streets and Sidewalks Bylaw	\$50.00
Encroachment Permit pursuant to the Town of Annapolis Royal's Streets and Sidewalks Bylaw	\$50.00
Cuts and Excavation as per the Town of Annapolis Royal's Streets and Sidewalks Bylaw	\$300.00
Connection to any Building Services connection to the Town's Wastewater Storm water system pursuant to the Town of Annapolis Royal's Sewer Bylaw	\$50.00
File application and obtain permit and permission from Superintendent of Public Works as per Sewer Bylaw	\$50 administration fee plus \$2300 or total material cost, whichever is greater, per lateral.
Applicant for more than one lot in areas subject to the Bylaw, the following shall apply:	Where security is provided under Section 7. by an Applicant for more than one lot in areas subject to the Bylaw, the following shall apply: (a) for up to five lots at any one time, the maximum total security shall be \$5,000. (b) for more than five lots but less than twenty-five lots at any one time, the maximum total security shall be \$10,000. (c) For more than twenty-five lots at any one time, the maximum total security shall be \$15,000.
Police Criminal Record Check (PCRC) or Police Vulnerable Sector Check (PVS)	Employment \$38.95 + HST Volunteer 38.95 + HST Volunteer Current Resident of Annapolis Royal 8.95 + HST
Parking Infraction	\$25.00 if paid in 60 days, \$57.96 after 60 days
Summary Offense Tickets	Fines and Fees are collected and determined by the Department of Justice and are determined by the Summary Offence Ticket Act. <a href="https://www.novascotia.ca/just/regulations/sots/NSSOTbooklet.pdf">https://www.novascotia.ca/just/regulations/sots/NSSOTbooklet.pdf</a>
Application for exemption under Orderly and Peaceful Conduct Bylaw	\$50.00, applicant may request Council to waive said fee.
Routine Access Policy Must verify if approved, Must find approved copy, approved with amendments Feb 2014, not on website	There is a mandatory Five Dollars (\$5.00) application fee for access to general records. If the application is for access to general records of the Town, you will also be charged: The cost of staff time to locate and retrieve information at a cost of \$15.00 per staff person per hour; The cost of staff time to prepare the records at a cost of \$15.00 per staff person per hour; and Photocopying at a cost of \$0.20 per page and postage fees at actual costs and if applicable fax charges at actual costs.

After Hours Public Works Emergency Call-in	Any Public Works emergency call-in that occurs after normal operating hours of 8:00am - 4:30pm Monday through Fridays will be a fee of \$150.00.
Facility Short Term Rental Rates	As set out in Schedule "F" to this Policy

**Penalties and Fines for Bylaw and Policy infractions**

Penalty under the Lot Grading and Drainage Bylaw	A person who violates any provision of this Bylaw or any agreement made pursuant to this Bylaw is guilty of an offence and is liable on summary conviction to a fine of not less than one hundred dollars (\$100.00) and not exceeding five thousand dollars (\$5,000) and in default of payment to imprisonment for a term not exceeding six (6) months and in case of a continuing offence to a further fine not exceeding five hundred dollars (500.00) for each day during which the offence continues and in default of payment to imprisonment for a term not exceeding thirty (30) days.
Violation of Orderly and Peaceful Conduct Bylaw	Any person who violates any section of this Bylaw is guilty of an offence and shall, on summary conviction be liable to a fine of not less than one hundred dollars (\$100) and not more than one thousand dollar (\$1,000) or imprisonment for a period of not more than ninety (90) days, including the imposition of a minimum fine. Each event that constitutes a violation of this Bylaw is a separate offence; and if a violation is a continuing one, each day during which it continues constitutes a separate offence.
Option of payment in lieu of prosecution under the Orderly and Peaceful Conduct Bylaw	<p>A person who is alleged to have violated this bylaw and is given notice of the alleged violation may pay a penalty in the amount of \$125.00 to an official designated by the Chief Administrative Officer, which official and place of payment shall be designated on the notice, provided that said payment is made within a period of fourteen (14) days following the day on which the alleged violation was committed and where the said notice so provides for payment in this manner, and such payment shall be in full satisfaction, releasing and discharging all penalties and imprisonments incurred by the person for said violation.</p> <p>If a person violates the same provision of this Bylaw twice within one six-month period, the minimum penalty for the second such violation is \$200.00.</p>
Outdoor Fire Bylaw Penalty offences and penalty	Any person who contravenes or fails to comply with any of the provisions of this bylaw shall be liable to a penalty no less than \$250 and not exceeding \$5,000 for each offence, as per Schedule A attached.
Option of Payment in lieu of prosecution under Outdoor Fire Bylaw	Any person who is given notice of the contravention may pay to the Town of Annapolis Royal at the place specified in the notice; the

	minimum sum provided under the Town's Payment in Lieu of Prosecution Policy, within 14 days of the date of the notice and shall thereby avoid prosecution for that contravention.
Fire and Intruder Alarm Bylaw violation	Any person who violates section 4 of this Bylaw is guilty of an offence punishable on summary conviction by a fine of not less than \$250 per occurrence. Any person who violates any other provision of this Bylaw is guilty of an offence punishable on summary conviction by a fine of not less than \$250 per occurrence.
Minimum Housing and Maintenance Standards Bylaw	In addition to any other remedy provided for in this Bylaw, any person who contravenes any provision of this Bylaw is punishable on summary conviction by a fine of not less than \$250 and not more than \$1,000. Failure to remedy the violations described in the notice provided for in Section 9(1) within the period of time fixed in the notice shall constitute an offence. In any prosecution or proceeding in respect of any contravention of, or failure to comply with any provision of this Bylaw, which contravention of or failure to comply continues from day to day, the Court before whom the matter of such contravention of or failure to comply is heard, may, in addition to the penalty imposed for such contravention or failure to comply, impose a further penalty not exceeding \$100 for each day during which such contravention or failure to comply has been continued.
Solid Waste Management Bylaw	Schedule D
Off Road Vehicles Bylaw	Any person who contravenes any provision of this Bylaw is punishable on summary conviction by a fine of not less than \$100.00 and not more than \$10,000.00 and to imprisonment of not more than ninety (90) days in default of payment thereof.
Vending Bylaw	As set out in Schedule "B" to this Policy

4. A policy known as Fines and Fees Policy #2022-01 as adopted by Council on the 20<sup>th</sup> day of April 2022 is hereby repealed.

THIS IS TO CERTIFY that this policy was duly passed by a majority vote of the whole Council at a duly called Council meeting held on the \_\_\_\_ day of \_\_\_\_\_ 2024.

GIVEN under the hand of the CAO and under the seal of the Town of Annapolis Royal the \_\_\_\_ day of \_\_\_\_\_ 2024.

\_\_\_\_\_  
**Sandi Millett-Campbell**  
**Chief Administrative Officer**

### Schedule A Building Bylaw

<b>Building Permits: New Construction &amp; Additions</b> Note: All Building Permits require a Development Permit	Fee
Single detached residential dwellings, community centres, cottages, and churches.	\$100 + \$0.25 / sq. ft. (based on all useable floor areas of new construction or additions) + \$0.15 / sq. ft for unfinished basement areas
Other residential buildings not otherwise specified.	\$50 / unit + \$0.25 / sq. ft. (based on all useable floor areas of new construction or additions)
Commercial, industrial & other buildings not otherwise specified.	0 – 2,500 sq. ft.: \$300 + \$0.25 / sq. ft. (based on all useable floor areas of new construction or additions) 2,501 – 10,000 sq. ft.: \$500 + \$0.25 / sq. ft. (based on all useable floor areas of new construction or additions) 10,001 – 45,000 sq. ft.: \$2,500 + \$0.25 / sq. ft. (based on all useable floor areas of new construction or additions) 45,001 + sq. ft.: \$5,000 + \$0.25 / sq. ft. (based on all useable floor areas of new construction or additions)
Sheds, decks, shell storage buildings, garages, barns and forestry or fishing buildings not designed for human occupancy.	Finished Interiors: \$50 + \$0.35 / sq. ft (based on all useable floor areas of new construction or additions) Covered Decks: \$50 + \$0.20 / sq. ft (based on all useable floor areas of new construction or additions) Other: \$50 + \$0.10 / sq. ft (based on all useable floor areas of new construction or additions)
<b>Building Permits: Repairs, Renovations &amp; Alterations</b>	<b>Fee</b>
Single detached residential dwellings, community centres, cottages, and churches.	\$100 + \$4 / \$1000 of estimated value of construction
Other residential buildings not otherwise specified.	\$50 / unit + \$4 / \$1000 of estimated value of construction
Commercial, industrial & other buildings not otherwise specified.	\$150 + \$6 / \$1000 of estimated value of construction
Existing buildings not designed for human occupancy.	\$15 + \$4 / \$1000 of estimated value of construction
<b>Building Permits: Other</b>	<b>Fee</b>
Location or re-location of an EXISTING STRUCTURE or MOBILE HOME.	\$50
Construction or location of SWIMMING POOL including required fencing.	\$25
RENEWAL of an approved permit.	\$25
DEMOLITION of building or structure.	\$25
Plumbing Permit.	\$10 / plumbing fixture

### Square footage for the purpose of building permits shall be calculated as follows:

- a. buildings intended for human occupancy shall include all useable floor space (finished);
- b. buildings not intended for human occupancy shall be based on the area of the main floor.

**Value of construction is based on contract.**

If no suitable written contract price is submitted with the application, the fee shall be based on \$60.00 / sq.ft to establish the value of construction.

**Permit fees shall be refunded in situations and proportions as follows:**

- a. applications never completed, retained fee \$25, balance refunded;
- b. permit denied, retained fee \$25, balance refunded;
- c. permit revoked or abandoned before work commenced, 50% of fee refunded;
- d. permit revoked or abandoned after work commenced, no refund.

**Schedule B Vending Bylaw**

**Vending Bylaw 2019 Fees**

**To be included in Town of Annapolis Royal Fee Policy upon Second Reading of the Bylaw**

	One Year Permit	Seasonal Permit	Occasional Permit
Mobile Canteen	\$500.00	\$250.00	\$125.00
Mobile Stand	\$200.00	\$100.00	\$50.00
Non-Mobile Stand	\$50.00	\$30.00	\$20.00
Garden Centres	\$25.00	\$15.00	\$10.00
Flea Markets	\$25.00	\$15.00	\$10.00

Definitions — as per Section 17(3)(a)(b) and (c) of the Vending Bylaw 2019 Full Year Permit: Full Year

Permit: January 1 to December 31 in any year

Seasonal Permit: May 1 to October 31 in any year

Occasional Permit: For one or more occasions or less than 3 days in any year

## Schedule C Pets

Dog Licenses (Dog Bylaw)	One-time fee, for life of dog Neutered \$15.00 Un-neutered \$30.00	
Animal Complaints (for each on-site visit to pick up the animal, obtain information, take pictures and/or leave a dog/cat trap)	\$50.00	As Per Contract Agreement For Animal Control Services
Impounding Cats	\$8.00	As Per Contract Agreement For Animal Control Services
Board Fee Cats	\$4.00	As Per Contract Agreement For Animal Control Services
Impounding Dogs	\$30.00	As Per Contract Agreement For Animal Control Services
Board Fee Dogs	\$15.00	As Per Contract Agreement For Animal Control Services
Transporting Animals to a vet for euthanasia and disposal	\$40.00	As Per Contract Agreement For Animal Control Services
Posting Notices	\$10.00 (in two places within Town)	As Per Contract Agreement For Animal Control Services



**Schedule D Solid Waste Bylaw (enforced by Valley Waste)**  
**Fines and Penalties for shall be as follows:**

1. Any person who violates any of the following sections of this Bylaw:
  - (a) section 27 (illegal burning)
  - (b) section 28a(depositing provincially banned material)
  - (c) section 32 (accumulation of waste-resources)
  - (d) section 33 (unauthorized placing of waste for curbside collection)
  - (e) section 34 (failure to source-separate)
  - (f) section 37 (improper container placement)
  - (g) section 38 (improper set-out time)
  - (h) section 39 (failure to remove uncollected containers or material)
  - (i) section 40 (improper collection container)
  - (j) section 44 (failure to fulfill occupant's responsibilities)
  - (k) section 45a (1) (interfering with collection)

is guilty of a summary offense and liable to a fine of not less than one hundred dollars (\$100) and not more than five hundred dollars (\$500) and, in default of payment thereof, to imprisonment for a period of not more than ninety (90) days.

2. Any person who violates any of the following sections of this Bylaw:
  - (a) section 26 (illegal dumping)
  - (b) section 29 (removal or export of residual waste)
  - (c) section 35 (failure to source-separate, IC&I users)
  - (d) section 36 (source-separation, public waste)
  - (e) section 43 (failure to fulfill property owner's responsibilities)
  - (f) section 45a(2) (illegal collection)
  - (g) section 45a(3) (removal of waste containers)
  - (h) section 46 (IC&I waste-resource removal)
  - (i) section 47 (improper commercial containers)

is guilty of a summary offence and liable to a fine of not less than one hundred dollars (\$100) and not more than ten thousand dollars (\$10,000) and, in default of payment thereof, to imprisonment for a period of not more than two (2) months

3. Any person found in violation of Sections 52 and 53 of this bylaw is guilty of a summary offence and is subject to a fine of not less than one hundred dollars (\$100) and not more than ten thousand dollars (\$10,000) and, in default of payment thereof, to imprisonment for a period of not more than two (2) months
4. Subject to Sections 1, 2, 3 any person who violates any provision of this bylaw is guilty of a summary offense and liable to a fine of not less than one hundred dollars (\$100) and not more than five thousand dollars (\$5,000) and, in default of payment thereof, to imprisonment for a period of not more than ninety (90) days.

Schedule F Town Facilities

**SCHEDULE 1**  
**The Town of Annapolis Royal Facility Short Term Rental Rates**

Facility	Not-For-Profit/Community Groups /Schools <sup>1</sup> / Other Governments	Partnered Fitness & Sports Leaders	Private/Corporate/For-Profit Organizations
Gymnasium	\$0.00/hr	\$20.00/hr	\$30.00/hr \$100.00 1/2 day \$225.00 full day
Farmers' Market Square	\$10.00/hr	\$20.00/hr	\$30.00/hr \$100.00 1/2 day \$225.00 full day
Amphitheatre (pre-booked only)	\$0.00/hr	\$20.00/hr	\$50.00/hr <sup>2</sup>
Meeting Rooms (Upper Level Board Room & Library Programming Rooms)	\$0.00/hr	\$20.00/hr	\$40.00/hr
<b>Janitorial Costs</b>			
	\$30.00/hr	\$30.00/hr	\$30.00/hr
<b>Key Costs</b>			
<p><b>Any client that requires the use of keys will be required to pay a \$20 refundable deposit. Failure to return keys by an agreed-upon date will result in the loss of your deposit and full key replacement costs in addition to possible denial of any future bookings.</b></p>			

<sup>1</sup> Subject to the annual usage agreement between the Town of Annapolis Royal and the Annapolis West Education Centre

<sup>2</sup> If event is free and open the general public, this fee is waived

**TOWN OF ANNAPOLIS  
ROYAL  
POLICY**



TITLE: <b>Communications Policy</b>	
POLICY NO.: <b>#2024-12</b>	SUPERSEDES: <b>2019-04</b>
EFFECTIVE DATE:	APPROVED BY COUNCIL MOTION NO.:

**1. Policy Statement**

It is the policy of the Town of Annapolis Royal to:

- a) Inform citizens about the Town’s policies, programs, services and initiatives through communication that is timely, accurate and consistent.
- b) Consult and inform stakeholders when establishing or developing priorities, policies, programs and services.
- c) Ensure the Town and its departments are transparent and responsible to the citizens it serves.
- d) Anticipate the needs of the community, Council and Administration for timely and relevant information.
- e) Engage in a proactive communications program that uses a variety of formats to accommodate diverse needs and that reflects the diversity of the community.
- f) Provide timely, accurate and relevant information to staff and Council on key issues prior to release to public.

**2. Purpose**

The purpose of this policy is to establish guidelines to facilitate communication that is coordinated and consistent as well as open and responsive.

**3. Definitions**

Consultation: To seek advice or information. This may, where warranted, involve a formal consultation process designed to seek the views of citizens and community stakeholders or the public at large, including collecting and analyzing public input and feedback.

Crisis: A situation, present or future, or major issue that may disrupt service or impact on public trust in the Town.

Departmental Communicator: Staff assigned by the Chief Administrative Officer to facilitate departmental communications such as media liaison, communication planning and implementation.

Emergency: An unusual situation that requires prompt action to limit damage to persons, property or the environment.

Media: Representative of the print and electronic media (newspapers, newsletters

and digital published documentation), and social media (Facebook, Instagram and Twitter).

Media Advisory: A notice to the media to announce an upcoming Media event such as a news conference, a special meeting of Town Council, or a photo opportunity.

Media Liaison: A communicator who facilitates Media relations and communication between the News Media and the appropriate spokesperson.

Media Release: A factual written summary of information issued to the Media for the purpose of making a statement or announcement or replying to questions from the Media.

Outside Boards and Agencies: Organizations recognized by the Town through the budget process, or other means, as an outside board or agency.

Plain Language: Effective communication that is clear, concise, relevant and easy to understand.

Public Events: An event arranged by the Town directly, or in partnership, to release information, raise awareness, or to celebrate a civic milestone. Common Public Events include award presentations, dinners, conference greetings, dedication ceremony, groundbreaking, official opening, program launch, ribbon cutting, sod turning, major announcements.

Public Service Announcement: A brief, factual written summary to draw attention to an event, program or resources offered to the public.

Public Statement: A statement made verbally or in writing by a spokesperson to the Media.

Stakeholder: Any individual, group of individuals, elected representative or organization with a specific stake or interest in the outcome of a decision.

#### **WHEN REPRESENTING THE COUNCIL IN THE COMMUNITY, COUNCIL WILL:**

- a) Provide an accurate and fair representation of Council decisions.
- b) Recognize that Council Members have a duty to respect Council decisions and policy directions.
- c) Conduct themselves in a manner that will not reflect unfavorably on the Council.
- d) Maintain mature and constructive working relationships based on mutual trust and respect.
- e) Conduct the relationship with courtesy and respect.
- f) Accept and respect their different but complementary roles.
- g) Every member of Council shall display the reserve inherent in *their* position with the Town when publicly expressing his/her personal opinions on matters of political controversy or on existing or proposed municipal policy or administration. This policy is not intended to restrict the legitimate public comment of spokespersons of Council, nor the public comment of Council Members on matters of essentially a personal interest related to *their*

position as a Council Member with the Town of Annapolis Royal. In cases where comments are made prior to an issue being discussed with the full Council, Councilors or the Mayor are to ensure they clearly indicate they are speaking for themselves and not on behalf of the Council. All members of Council should exercise caution when speaking publicly on issues not yet before Council as not to compromise their objectivity prior to information being presented for their consideration.

## **CONFIDENTIALITY**

In all communications, spokespersons and departments must comply with all legislated requirements regarding access and disclosure of information. The freedom of Information and Protection of Privacy (FOIPOP) Act extends access and privacy principles to Nova Scotia Municipalities.

## **GUIDELINES TO INFORMING CITIZENS**

Information about the Town's policies, programs, services and initiatives should be generally available to the public in a variety of formats, subject to the available resources.

### **Guidelines for Departments are as follows:**

- a) Information is provided to the public by trained and knowledgeable staff.
- b) Service is timely, courteous and efficient.
- c) When information is unavailable, a prompt and clear explanation is provided.
- d) Published information is provided in Plain Language.
- e) Information is available on the standard of service a department provides, including timelines for response to inquiries, mail and complaints.
- f) Information is available for review or posted on the website where it is needed by a citizen to use a service for which they are eligible, to inform citizens of risk(s) to health and safety, or to explain a major new policy, program, service or initiative.

## **MEDIA/ SOCIAL MEDIA RELATIONS**

The Media plays an important role in providing information to the public on matters of civic interest.

Media inquiries, whether by phone, email, letter, or in person, should be addressed promptly to accommodate publication or broadcast deadlines, wherever possible, subject to the policies and guidelines established by Town Council.

Town Communications ensure that Social Media requests for information are directed to knowledgeable staff designated as spokesperson(s) by the Chief Administrative Officer for their department or division.

### **Guidelines for Departments:**

- a) Respect the authority and responsibility of Town Council, whose Members

- are entitled to learn about proposed policy initiatives or major new programs, services or initiatives before information about them is released to the Media.
- b) Consult with the Chief Administrative Officer when preparing campaigns or strategies that require participation by the Mayor or Members of Council, or when preparing a response to a Media inquiry that could have implications for the Mayor or Members of Council.
  - c) Keep confidential information that is related to matters before the courts, or under the jurisdiction of another authority such as the Police Services Board (Board of Police Commissioners).
  - d) Incorporate mechanisms for receiving and acknowledging public inquiries and feedback.

### **Links to Third Party Sites**

This type of link, which will generally open a new browser, is provided for the convenience of the visitor. Inclusion of the link does not imply endorsement by the Town, and it accepts no responsibility for the content found on any third-party website. Links are subject to the approval of the Chief Administrative Officer and may be removed without notice at the discretion of the Chief Administrative Officer. Factors affecting approval or removal may include business case considerations, an assessment of the needs of the intended audience, the relevance to the Town or appropriate department and technical or legal considerations.

### **Crisis Communications**

In a crisis, coordinated communication must be used to maintain or restore confidence. Departments must advise the Chief Administrative Officer as soon as they identify an event or situation occurring in or affecting their department that may attract widespread interest to the media. Chief Administrative Officer and Council will coordinate a response including designating a spokesperson.

### **Emergency Communications**

The Town of Annapolis Royal's Regional Emergency Measures Bylaw outlines the protocol for emergency communications.

All emergency communication will be directed by the Chief Administrative Officer.

## **CONSULTATIONS**

Open and effective communication is the key to successful public consultations.

### **Departments must:**

- a) Inform citizens and stakeholders about opportunities to participate in public consultation and citizen engagement processes (such as surveys, town hall meetings and committees). This may be done through the Town's website, newsletters, letters of invitation, posted notices, notices to the Media, advertising and other formats normally used.
- b) Clearly identify public information materials as being from the Town.
- c) Inform participants, in summary form, of the results of the public consultation

and outcomes. This may be done through the Town's website, reports to citizens, letters, posted notices, notices to the Media, advertising, newsletter and other formats normally used.

d) Consult with the Chief Administrative Officer as appropriate.

## **ADVERTISING**

The Town's logo shall appear on all public notices and Town sponsored events in the local media, social media and website.

## **INTERNAL COMMUNICATION**

Open, two-way communication between Council and Administration and among, Chief Administrative Officer, Department Director/Manager/Supervisors and Employees is vital to the effective operation of the Town.

### **Council Member Inquiries**

Council Member inquiries, whether by phone, email, letter, or in person, must be addressed promptly. Formal inquiries are managed by the Chief Administrative Officer and the particular Department Directors.

Where a response is provided to an inquiry that is expected to attract media attention or become part of a Council or Committee agenda, the response shall be provided to all Members of Council, Chief Administrative Officer and Department Directors.

### **Managers/Supervisors & Employees**

Effective internal communication is a shared management responsibility, led by the Chief Administrative Officer and senior staff with support from the Administrative Assistant.

Department Directors, Managers and Supervisors must communicate with employees openly, often and, wherever possible, before information is made public. To inform and engage employees, a variety of formats can be used, as appropriate and as resources permit, to reach all staff across the Town. This may include a mix of published materials including but not limited to newsletters, notices, electronic bulletins, oral presentations and staff meetings.

The needs of all employees should be considered including outside workers who do not have access to electronic information and employees who work remotely. To ensure consistency and effective use of Town communication channels and formats, departments may consult with the Chief Administrative Officer for support and advice on communication initiatives.

### **Mayor and Council:**

The Mayor is normally the Town's chief spokesperson, explaining policies, priorities and decisions to the public, unless otherwise designated to another member of

Council or the Chief Administrative Officer.

The Mayor is normally the chief spokesperson for decisions approved by Town Council unless another Member of Council is designated.

Committee Chairs are normally the chief spokesperson for matters dealt with under the jurisdiction of their particular committee unless another Member of Council is designated.

On occasion, Council may designate an individual Member of Council as spokesperson on a particular issue.

Once Council has rendered a decision, all members of Council have a duty to support that decision whether they voted for or against the particular motion. They can express their views when asked, however, it is incumbent upon them as a member of Council to support the decision of the majority.

In cases where a member of Council speaks with the media on a Town related issue, they should notify the Chief Administrative Officer and other members of Council as soon as practical. This notification will ensure that everyone is aware of the interview prior to it being made public.

Any complaints received relating to the police department should be passed to the Chief of Police and/or Office of the Police Complaints Commissioner.

Website: [Filing a Complaint | novascotia.ca](https://www.novascotia.ca/filing-a-complaint)

Any complaints received regarding Municipal Services should be forwarded to the Chief Administrative Officer (CAO) to deal with, and all operational matters will be dealt with by either the CAO or staff. Their contact information is:

Email: [cao@annapolisroyal.com](mailto:cao@annapolisroyal.com)  
Phone: 902-532-2043 Ext. 104

### **Administration:**

Chief Administrative Officer, Department Directors: The Chief Administrative Officer is the primary administrative spokesperson. Department Directors are normally the spokespersons for programs, services and initiatives they administer unless otherwise directed by the Chief Administrative Officer.

Legal, Personnel and Election: Inquiries regarding pending litigation, or involving a significant exposure to litigation, or personnel-related information should be directed to the Chief Administrative Officer or designate. Inquiries regarding municipal election and campaign issues should be directed to the Chief Administrative Officer with the exception of election sign issues, which should be directed to Bylaw Enforcement.

Designated Spokesperson: Chief Administrative Officer may designate departmental spokespersons to communicate about policies, programs, services



and initiatives they are familiar with and for which they have responsibility.

Departmental staff: Staff may provide background information that is publicly available. Requests for interviews should be referred to the Chief Administrative Officer.

**Coordination:**

The Chief Administrative Officer is responsible for strategic communication and coordination of the flow of information to the Media and the public, with the exception of public safety issues and information publicly available. The Administrative Assistant, with input from departments, manages the overall look and feel of the Town’s website and social media.

Departments are responsible for the release and disbursement of program, service-specific and event information and for providing a copy of Media Releases and PSAs to the Administrative Assistant.

Municipal Services Boards, Outside Boards and Agencies are not subject to this policy; and they may use the policy for guidance as required.

**4. Repeal**

All former policies with respect to Communications are hereby repealed and this policy is substituted therefore.

THIS IS TO CERTIFY that this policy was duly passed by a majority vote of the whole Council at a duly called Council meeting held on the \_\_\_\_\_ day of \_\_\_\_\_ 2024.

GIVEN under the hand of the CAO and under the seal of the Town of Annapolis Royal the \_\_\_\_\_ day of \_\_\_\_\_ 2024.

\_\_\_\_\_  
**Sandi Millett-Campbell**  
**Chief Administrative Officer**



**To:** Planning Heritage Advisory Council

**From:** Ken Knox, DMOD

**Date:** August 20, 2024

**RE:** Request for Alteration to a Registered Heritage Building

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**Applicant:** [REDACTED]

**Location:** 324 St George Street

**Requested Action:** That Council consider the request.

**Background:** The applicant is requesting to install a Window sign and a projecting wall sign (36" x 36") as detailed below.

**Description of Property:** The architectural value of 324 St George Street has been given a merit rating of 3, under the Policy S3 – Normal Structures. This building dates 1922, as the buildings predecessor was destroyed in the 1921 fire. The building style of the commercial building is Classical Revival. There are no character defining elements listed for this property.

The Heritage Property Act defines "character-defining elements" as meaning the materials, forms, location, spatial configurations, uses and cultural associations or meanings that contribute to heritage value and that must be sustained in order to preserve heritage value.

**Analysis:** Staff recommends that the addition of the sign would not compromise the heritage value of the building.

**Draft Recommendation:** *"...that Council gives the applicant at 324 St George Street heritage approval to install a window sign and a projecting wall sign as detailed in the application 24-25-HER, providing the requirements of the Land Use By-Law are met."*



## Application for Changes

Note: No development may occur prior to issuance of heritage approval, development and/or building permits

Applicant/Owner:	L'Aroma Hub Cafe / [Redacted]
Address:	324 St George St. Annapolis Royal B0S1A0
Phone Number:	[Redacted]
General description of work: changing signage to remove previous business and add new business	
Reason for proposed work:	

Exterior Changes	Yes	No	Explanation of changes—please include colour references and material to be used
Siding (Please specify material and colour)		✓	
Windows (Please specify material e.g., wood, vinyl, etc)		✓	
Doors, Storm Doors, etc. (Please specify material e.g., metal, aluminum or wood and colour)		✓	
Roof (Please specify material e.g., asphalt, metal, etc and colour)		✓	
Other (Please describe)		✓	

**Signs**

free standing  hanging  attached to a building  other, please specify window decal.

Approximate size: 3' x 4'      Proposed colours: white, light pink, light blue

Please include a picture, diagram or sketch with your application

For planned alterations or repairs that are not specifically indicated on this application, please describe:

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Please include any other information you feel is relevant to this application:

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Date: Aug 14, 2024      Signature: [Redacted]

**Please note:**

Your application will be reviewed by the Planning and Heritage Advisory Committee at its next monthly meeting. Any approvals received will be valid for work as indicated on this application. If you begin a project and additional work is necessary or planned you must submit another application indicating the additional work. If you have any questions about this application form or its approval please call 532-2043.

HANGING SIGN

L'Arroma  
Hub Cafe  
324 St George St. Unit 2  
Annapolis Royal, NB  
902-349-4079

WINDOW DECAL

L'Arroma  
Hub Cafe  
324 St. George St.  
902-349-4079  
Coffee ~ Tea ~ Lunch ~ Breakfast  
Treats.



**To:** Planning Heritage Advisory Council

**From:** Ken Knox, DMOD

**Date:** August 30, 2024

**RE:** Request for Alteration to a Registered Heritage Building

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**Location:** 204 St Anthony Street

**Requested Action:** That Council consider the request

**Background:** The applicant is requesting change the window layout in the front of the property, restoring the original arrangement, with vinyl windows matching all others.



**Description of Property:** The architectural value of 204 St Anthony Street has been given a merit rating of 3, under the Policy S3 – Normal Structures. This building dates c. 1860, with the building style of Neo-classical design. It scored 11/25 on uniqueness, 9/15 on condition and 7.5/10 on Intactness for a total of 36/50 when the inspection had been completed in 1981.

Character Defining Elements of 204 St. Anthony Street (the Corbitt House) relate to its Neo-Classical style and include:

- two-and-one-half-storey;
- wood frame construction;
- small front entry porch;
- one-and-one-half storey ell;
- one-storey side bay window;
- placement of second-storey front windows with their heads under the eaves;
- gable roof;
- clad in wood shingles.

The Heritage Property Act defines “character-defining elements” as meaning the materials, forms, location, spatial configurations, uses and cultural associations or meanings that contribute to heritage value and that must be sustained in order to preserve heritage value.

**Analysis:** Staff recommends that the addition of the solar panels would not compromise the heritage value of the building.

**Draft Recommendation:** *“...that Council gives the applicant at 204 St Anthony Street heritage approval to change the window layout in the front of the property, restoring the original arrangement with vinyl windows matching all others, as detailed in the application AR24-26-HER, providing the requirements of the Land Use By-Law are met.”*

## Town of Annapolis Royal

### Application for Changes to Heritage Property

Note: No development may occur prior to issuance of heritage approval, development and/or building permits

Applicant/Owner:	[REDACTED]
Address:	204 St. Anthony
Phone Number:	[REDACTED]

General description of work: Removal of large picture window at front of house  
Installation of 2 single windows to fit within original framing

Reason for proposed work: When the large window was originally installed, there were 2 main support posts that were severed. We want to restore the structural integrity

Exterior Changes	Yes	No	Explanation of changes—please include colour references and material to be used
Siding (Please specify material and colour)	✓		To match existing siding where window is being removed
Windows (Please specify material e.g., wood, vinyl, etc)	✓		Vinyl to match existing on house
Doors, Storm Doors, etc. (Please specify material e.g., metal, aluminum or wood and colour)			
Roof (Please specify material e.g., asphalt, metal, etc and colour)			
Other (Please describe)			

#### Signs

free standing  
  hanging  
  attached to a building  
  other, please specify \_\_\_\_\_

Approximate size: \_\_\_\_\_ Proposed colours: \_\_\_\_\_

Please include a picture, diagram or sketch with your application

For planned alterations or repairs that are not specifically indicated on this application, please describe:

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Please include any other information you feel is relevant to this application:

The posts to be replaced/restored are integral to the structural stability of the home.

Date: Aug 17 2024

#### Please note:

Your application will be reviewed by the Planning and Heritage Advisory Committee at its next monthly meeting. Any approvals received will be valid for work as indicated on this application. If you begin a project and additional work is necessary or planned you must submit another application indicating the additional work. If you have any questions about this application form or its approval please call 532-2043.





## Mayor's Report

September 9, 2024

July 13, 2024 walked with MLAs Carman Kerr and Jill Balser in Pride Parade/attended celebration of life for Wanda Choquette at the Legion

July 15, 2024 attended Natal Day meeting and Splash Mob pompom making session

July 17, 2024 attended Interim Intermunicipal Agreements Board Meeting, Task Team meeting on coastal plan and celebration of life for Kathy Dudka at the Legion

July 18 to 21 participated in Bandfest

July 28, 2024 attended Acadian Deportation Memorial event at Queen's Wharf

July 30, 2024 attended Natal Day meeting

Aug 4, 2024 walked with Deputy Mayor and Councillors Hafting and Sanford in Natal Day Parade

Aug 4, 2024 attended unveiling of an interpretive sign dedicated to Joseph- Broussard dit Beausoleil at the Hebb's Landing Park and Boat Launch

Aug 15, 2024 attended Acadian Day celebration at the O'

Aug 16 & 17 attended two Congrès mondial acadien family reunions in town

Aug 25, 2024 attended air show in Greenwood

Aug 27, 2024 attended Acadian event at Fort Anne

Aug 28, 2024 registered to attend information session on Nova Scotia guard but was unable to access meeting through the link

Sep 7, 2024 attended walk for ovarian cancer with Noah Scanlan

Sep 9, 2024 summarized comments received from Coastal Protection Task Force members on draft terms of reference in preparation for next EAC meeting

Sep 21, 2024 planned event for Acadian Deportation Memorial deferred; the cross for the granite stone did not arrive in time (this will be Acadian monument No. 19)





## **IMSA**

Next meeting is on September 18, 2024.

## **Accessibility Advisory Committee**

There was no quorum for last week's meeting.

## **Twinning**

Terms of reference for Twinning Committee still require work.



TOWN OF ANNAPOLIS ROYAL

# PLANNING SERVICES

AUG/SEP 2024

## **TABLE OF CONTENTS**

1. Planning and Development Activity Report
2. Building Permit Activity Report
3. Fire Inspection Activity Report

## JUL/AUG Activity for AUG/SEP Report

Permit #	Address	Type/Activity
24-20	209 St George	Building Permit - Renovation >\$10K
24-21	644 St George	Building Permit - Renovation >\$10K
24-22	225 St Anthony	Building Permit Renovation >\$10K
24-23	9619 HWY 8	Building Permit Renovation >\$10K

### Permit Activity Summary AUG/SEP 2024 Report

	Current Month	Fiscal YTD	Previous Yr. Month	Previous Fiscal YTD
Development Permits				
Residential				
New Construction	0	1	1	1
Renovation/Addition	4	6	0	0
Accessory Structures	0	3	1	3
Commercial/Industrial				
New Construction	0	0	0	0
Renovation/Addition	0	0	0	0
Accessory Structures	0	0	0	0
Institutional				
New Construction	0	0	0	0
Renovation / Addition	0	0	0	0
Accessory Structures	0	0	0	0
Other (signs, occupancy, etc.)	0	1	0	3
Final Subdivision Approval				
Residential Lots Created	0	0	0	0
Comm./Industrial Lots Created	0	0	0	0

<b>TOWN OF ANNAPOLIS ROYAL</b> <b>BUILDING PERMIT REPORT</b> Figures based on Fiscal Year April to March
--

Number of Building Permits		Building Value
JUL/AUG	4	\$571,000.00
YTD 2024-2025:	9	\$1,084,130.00

<b>Civic Address</b>	209 St George
<b>Construction</b>	Renovation
<b>Fee</b>	\$2,150.00
<b>Est. Value</b>	\$500,000.00

<b>Civic Address</b>	644 St George
<b>Construction</b>	Renovation
<b>Fee</b>	\$225.00
<b>Est. Value</b>	\$40,000.00

<b>Civic Address</b>	225 St Anthony
<b>Construction</b>	Renovation
<b>Fee</b>	\$237.00
<b>Est. Value</b>	\$25,000.00

<b>Civic Address</b>	9619 HWY 8
<b>Construction</b>	Renovation
<b>Fee</b>	\$112.00
<b>Est. Value</b>	\$6,000.00

Development and Renewed Permits		Fee
Dev. Permits Only	0	\$0.00
Renewed Permits	0	\$0.00

2020 Total Dev/Building Permit Fees	
JUL/AUG	\$2,724.00
<b>Total Value YTD</b>	<b>\$5,117.00</b>

3-Year Comparative Building Data			
	2024/5	2023/4	2022/3
Total permits for JUL/AUG:	4	1	2

	2024/5	2023/4	2022/3
Total Estimated Value JUL/AUG:	\$571,000.00	\$300,000.00	\$3,300.00

	2024/5	2023/4	2022/3
Total Build Permits YTD:	9	1	2

	2024-2025	2023-2024	2022-2023
Total Estimated Value YTD:	\$1,084,130.00	\$300,000.00	\$973,356.00

## ANNAPOLIS ROYAL FIRE INSPECTION REPORT 2023/4

	Address	INSP DATE	Type of Letter	DEF REP DATE	STATUS UPDATE	DEF CORR	COMP. LET. DATE
JULY	752 St George	23-Jul-24	COMPLETE		COMPLETE		29-Aug-24
AUG	21 St Anthony	22-Aug-24	COMPLETE		COMPLETE		22-Aug-24
	144 Victoria	27-Aug-24	DEF	27-Aug-24	30 DAY NOTICE		
	220 St George	27-Aug-24	DEF	27-Aug-24	30 DAY NOTICE		
	540 St George	29-Aug-24	DEF	29-Aug-24	30 DAY NOTICE		
SEP	190 Dt George	3-Sep-24	DEF	3-Sep-24	30 DAY NOTICE		



Water Tests 2024

Date Collected	Date Tested	9094 Hwy 8 Lequille		5 St. Anthony		144 Victoria Street		Wastewater
		Water Present/Absence	Chlorine Residual	Water Present/Absence	Chlorine Residual	Water Present/Absence	Chlorine Residual	
								-
7/9/2024	7/9/2024	Absent	0.83	Absent	1.03	Absent	1.11	
7/16/2024	7/16/2024	Absent	0.89	Absent	1.01	Absent	0.97	
7/24/2024	7/24/2024	Absent	0.97	Absent	1.02	Absent	0.97	
7/30/2024	7/30/2024	Absent	0.91	Absent	0.86	Absent	0.42	
8/7/2024	8/7/2024	Absent	0.94	Absent	0.83	Absent	0.43	
8/13/2024	8/13/2024	Absent	1.03	Absent	1.12	Absent	1.43	
8/20/2024	8/20/2024	Absent	0.73	Absent	0.62	Absent	0.86	
8/27/2024	8/27/2024	Absent	0.61	Absent	0.79	Absent	1.22	
9/3/2024	9/3/2024	Absent	0.71	Absent	0.72	Absent	0.81	



# INTERIM INTERMUNICIPAL SERVICES AGREEMENTS BOARD

## “MEETING MINUTE” BASED ON BOARD MEETING HELD JULY 17, 2024

### VALLEY WASTE—KEY TOPICS OF INTEREST

#### EXTENDED PRODUCER RESPONSIBILITY FOR PACKAGING AND PRINTED PAPER

- Circular Materials Atlantic has hired their new Managing Director. Andrew Philopoulos is leaving his role as Director of Solid Waste for Halifax to join Circular Materials Atlantic in August.
- The Regional Chairs Committee has prepared and released a letter to NSECC Minister Halman requesting that NSECC use their portion of Divert NS’s net revenues to cover the costs of newspaper being recycled in NS rather than using diversion credit funding allocated to NS municipalities.
- The Regional Chairs Committee is sending a letter to Divert NS expressing their desire to maintain curbside collection of all recyclable materials, and to ensure fair negotiations for the collection and processing of recycling from non-residential sources. Divert NS is responsible for reviewing and approving the Readiness Plan from Circular Materials

#### AUDITED STATEMENTS

The Board has approved the VWRM Audited Financial Statements for the year ending March 31, 2024. The resulting surplus funds in the amount of \$1,466,007 will be returned to Municipal Parties based on their proportional shares soon.

#### CAPITAL PROJECTS UNDERWAY

- A Request for Proposals for the Provision of a Hazardous Waste Containment Building at the EMC has been released with a closing date of July 18, 2024
- A Request for Proposals for the Provision of a Prefabricated Steel Structure to provide shelter over the hazardous waste facility and dry storage of hazardous materials has been released with a closing date of July 18, 2024.
- With the public procurement process complete, staff are awaiting the delivery of a 4X4 Pick-up Truck, 2 vertical cardboard balers and a wheel loader as per the approved capital budget.

#### QUARTERLY TONNAGE REPORT

	F2023-2024	F2024-2025	Variance
<b>Incoming Curbside Materials</b>			
Curbside	5,462.90	5,663.16	200.26
Clean-up	1,264.73	1,481.40	216.67
HHW & Stewardship	59.13	36.26	- 22.87
	<b>6,786.76</b>	<b>7,180.82</b>	<b>394.06</b>
<b>Incoming Customer Materials</b>			
Garbage	3,940.92	3,671.27	- 269.65
Recycling	151.94	495.74	343.80
Organics	171.94	140.30	- 31.64
Sorted C&D	740.97	960.12	219.15
Mixed C&D	1,171.98	1,534.12	362.14
Metals	35.17	57.33	22.16
Yard Waste	65.63	261.58	195.95
	<b>6,278.55</b>	<b>7,120.46</b>	<b>841.91</b>
<b>Outgoing Materials</b>			
Garbage	8,163.85	8,413.83	249.98
Organics	2,670.51	2,837.04	166.53
Recycling	1,291.91	1,594.27	302.36
Sorted C&D	22.40	3,877.14	3,854.74
Metals	353.01	-	- 353.01
Yard Waste	65.73	100.88	35.15
	<b>12,567.41</b>	<b>16,823.16</b>	<b>4,255.75</b>



MEETING MINUTE

Kings Transit Authority



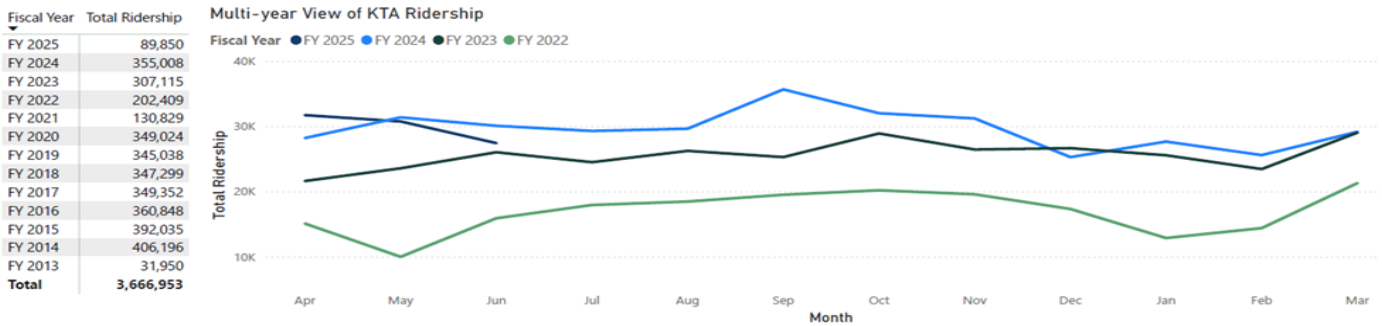


**AUDITED FINANCIAL STATEMENTS**

The Kings Transit Authority Audited Financial Statements, as endorsed for approval by the Audit Committee, for the year ending March 31, 2024 were presented to the Board. The participating municipalities will be contacted soon regarding any surplus funds to be returned or where applicable any deficit funds to be paid.

**KEY PERFORMANCE INDICATORS**

The Kings Transit Authority continues to compile Key Performance Indicator data regarding fuel costs, ridership and route success. Ridership data is also now being gathered by municipal unit and as that data matures, it will be invaluable in planning future routing. A consolidated Ridership graph is below:



**Notes:**  
KTA stopped providing service to West Hantz in 2015  
COVID had a significant impact on ridership for a couple of years including and after 2021  
As of May 21, 2024, transfers are no longer counted as riders

**IMSA PILOT PROJECT UPDATE**

A successful Joint Council session facilitated by the Municipality of Kings was held on Thursday, June 4, 2024 with all participating Parties to the Interim Intermunicipal Services Agreement present. All Councils have now approved the execution of an Amending Agreement to the current Agreement extending it for a 1 year period or to June 30, 2025. The Parties also approved the addition of the Municipality of Digby as a Party to the Agreement with voting rights on Pilot Project matters only. The transformational work underway will continue over the coming months under the continued leadership of Dwight Whynot.

**MUNICIPALITY OF ANNAPOLIS COUNTY**

The Municipality of Annapolis County Council voted unanimously to rejoin the Valley Region Solid Waste-Resource Management Authority as a full equity party under an Intermunicipal Services Agreement effective April 1, 2025.

**UPCOMING MEETING**

The next meeting date for the Interim Intermunicipal Services Agreements Board is to be announced.  
There will not be a meeting in August unless deemed necessary.

**REQUESTS FOR PROPOSALS**

Work continues on the development of two Request for Proposal documents with the first being for the provision of Five 40' Battery Electric passenger buses and the second being for the Provision of Project Management Services for Phase 2 of the Investing in Canada Infrastructure Program Project. It is anticipated that the Request for Proposals for the provision of the Battery Electric Buses will be released publicly soon. The Board will be provided with additional information as these two important projects move forward. The Board has approved the purchase of a used 2009 Bus to address current fleet challenges.



**Public Works  
Office of the Minister**

PO Box 186, Halifax, Nova Scotia, Canada B3J 2N2

**AUG 27 2024**

Her Worship Amery Boyer  
Mayor of the Town of Annapolis Royal  
285 St Geroge Street  
Box 310  
Annapolis Royal, NS B0S 1A0  
[mayorboyer@annapolisroyal.com](mailto:mayorboyer@annapolisroyal.com)

Dear Mayor Boyer:

Thank you for your correspondence dated August 6, 2024, regarding your request for an update on the status of the Granville Ferry Causeway (Causeway).

The Department of Public Works (DPW) recognizes the Granville Ferry Causeway as a vital corridor of great importance to the province. I am pleased to inform you that Mark Peachey, Chief Engineer of Public Works, will be meeting with you on September 5th to provide an update on the scope and status of the ongoing review of the Causeway.

In short, the DPW has been engaged with Nova Scotia Power Incorporated (NSPI) on a structural review of the Causeway. Both parties are working together to assess the current conditions and determine any deficiencies that may exist for the short and long-term operation of the Causeway.

The DPW has prepared a draft Statement of Work for an engineering assessment of the Causeway which is currently in its final stages of review with NSPI. The goal is to have a Request for Proposal posted by early September 2024.

Thank you for bringing your concerns forward. Please contact the office of Mark Peachey at 902-424-7518 or [mark.peachey@novascotia.ca](mailto:mark.peachey@novascotia.ca) for any further information.

Yours sincerely,

Kim D. Masland  
Minister of Public Works

- c: Carman Kerr, MLA, Annapolis  
Jason Haughn, Municipal Advisor, Municipal Affairs and Housing  
Warden Alex Morrison, County of Annapolis  
Mayor Sylvester Atkinson, Town of Middleton  
Mark Peachey, P.Eng., Chief Engineer, Public Works



Date: Sept. 9, 2024

Re: our town's deer problem

This memo is to urge you to think seriously and creatively about the fact our town has become overpopulated with deer. I am sure you are as aware of this as I am, but perhaps no one has yet urged you to put "the deer problem" on your agenda.

My own situation: I live right in the center of town, bordering both the street and the boardwalk. Deer have easy access to my gardens and come often. I have even had them bedding down under the apple trees on the newly sown mulch. They love my roses and come regularly to suck off the blossoms and the new growth. They have eaten all my hostas and the tops off all the phlox and most of the nasturtiums, and are now working on the tops of my precious new bed of milkweed, in a bed I hoped would feed the butterflies. I no longer even try to raise green beans, because they will be eaten as soon as the blossoms appear.

One could deal with this problem the way the Ketcheons (Victoria St) or the Gardens have done, and put up a high fence around the property. But this is not easily done on my land, and I wish to keep the property inviting to those who walk by. I have tried putting out mothballs and hanging bags of a special soap. I probably could put up scarfs that wave in the wind or some kind of audio device, but suspect the deer would soon get used to all this and ignore it.

But my property is only one of many that are experiencing this problem. Whenever I mention going to Council, people echo my concern. And the damage to our gardens is only part of the concern. I know of people who have had their vehicles badly damaged by an encounter with a deer in the outskirts of town. I suspect if we asked auto-body repair shops they could tell us about many more.

Our town is not the only one who has faced a deer problem. I am aware of Truro, and could research and name more. Some have tranquilized herds and relocated them. Some have gone to their native neighbors and arranged for them to come in at night with bows and arrows, keeping the meat for their own use – definitely a win-win.

I also know how special deer are, so beautiful, so gentle, such a thrill to see a mother and her fawns. I know there are many who probably delight in seeing them near their homes. Some may even feed them, though urged not to do so. So I am sure not everyone in town would be thrilled with a move to remove them.

So I leave the problem in your hands, and trust in your wisdom. I know you have many more difficult issues to deal with, like the wharf, but please find time for this one. I hope to come to Council next Wed (Sept. 18) to reinforce my writing to you. I understand that if I come at 6PM, I may say a few words.



**Annapolis and District Fire Society  
Financial Statements  
March 31, 2024**

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Statement of Revenues, Expenditures and Net Assets	2
Balance Sheet	3
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Notes to the Financial Statements	5

95 Water Street  
PO Box 2410  
Digby, Nova Scotia, B0V 1A0  
Tel: (902) 245-6400  
Email: info@sanfordfinancial.ca

## Compilation Engagement Report

To Management of Annapolis and District Fire Society,

On the basis of information provided by management, we have compiled the balance sheet of Annapolis and District Fire Society as at March 31, 2024, and the statement of revenues, expenditures and net assets for the year then ended and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information.

Management is responsible for the accompanying financial information, including the accuracy and completeness of the 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 information.

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 a 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

Digby, Nova Scotia  
August 29, 2024

# Annapolis and District Fire Society

## Statement of Revenues, Expenditures and Net Assets

For the Year Ended March 31, 2024

	2024	2023
Revenue		
Grants		
Municipality of the County of Annapolis	\$ 98,925	\$ 91,302
Town of Annapolis Royal	56,906	53,000
Province of Nova Scotia	38,104	60,000
Municipality of the County of Annapolis - capital	120,000	220,000
Donations	12,535	35,752
Facility rentals	4,275	5,234
Fundraising and lottery	85,568	90,626
Investment income		
Dividends and interest	41,490	42,208
Gain (loss) on investments	6,820	(93,860)
Gain on disposition of assets	2,300	50,000
Sundry	9,697	32,292
	<b>476,620</b>	<b>586,554</b>
Expenditures		
Operating expenditures (Page 4)	269,617	204,007
Amortization	154,641	105,617
	<b>424,258</b>	<b>309,624</b>
Excess of revenues over expenditures	<b>\$ 52,362</b>	<b>\$ 276,930</b>
<hr/>		
Net assets, beginning of year	\$ 2,060,356	\$ 1,783,426
Excess of revenues over expenditures	52,362	276,930
Net assets, end of year	<b>\$ 2,112,718</b>	<b>\$ 2,060,356</b>

See Accompanying Notes

# Annapolis and District Fire Society

## Balance Sheet

As at March 31, 2024

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	<u>2024</u>	<u>2023</u>
<b>Assets</b>		
Current		
Cash	\$ 157,006	\$ 469,823
HST receivable	64,303	26,115
Prepays	<u>2,991</u>	<u>8,317</u>
	<b>224,300</b>	504,255
Investments, at market value (Note 3)	<b>887,517</b>	848,510
Capital assets (Note 4)	<u>1,020,151</u>	<u>856,398</u>
	<b>\$ 2,131,968</b>	<b>\$ 2,209,163</b>
<b>Liabilities</b>		
Current		
Accounts payable	\$ 19,250	\$ 28,807
Deferred grant revenue - Municipality of Annapolis	<u>-</u>	<u>120,000</u>
	<b>19,250</b>	148,807
<b>Net Assets</b>		
Net assets	<u>2,112,718</u>	<u>2,060,356</u>
	<b>\$ 2,131,968</b>	<b>\$ 2,209,163</b>

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See Accompanying Notes

On behalf of the Board

\_\_\_\_\_ Director

\_\_\_\_\_ Director



# Annapolis and District Fire Society Schedule of Operating Expenditures

March 31, 2024

	<u>2024</u>	<u>2023</u>
<b>Operating Expenditures</b>		
Administration		
Dues and conferences	3,329	4,273
Investment advisory fees	9,280	9,588
Office and postage	5,042	2,046
Professional fees	2,399	2,190
	<u>20,050</u>	<u>18,097</u>
Building		
Heating fuel	999	986
Maintenance and repairs	46,056	25,298
Utilities	17,232	14,909
	<u>64,287</u>	<u>41,193</u>
Vehicle and equipment		
Equipment maintenance and repairs	18,190	6,636
Gas, oil and vehicle operating	45,010	37,571
	<u>63,200</u>	<u>44,207</u>
Insurance		
Building and equipment	7,224	6,455
Group insurance	5,971	5,832
Personnel	7,752	4,913
Vehicles	19,708	17,885
	<u>40,655</u>	<u>35,085</u>
Other		
Banquet	2,666	1,270
Donations	1,000	5,123
Entertainment and special events	6,829	5,403
Firefighter equipment	21,165	20,697
Honorariums	15,177	13,315
Radios and pagers	11,749	3,912
Sundry	2,611	244
Telephone and alarms	8,724	10,001
Training	6,909	4,938
Uniforms	4,595	522
	<u>81,425</u>	<u>65,425</u>
	<u>\$ 269,617</u>	<u>\$ 204,007</u>

# Annapolis and District Fire Society

## Notes to the Financial Statements

March 31, 2024

### 1. Basis of accounting

The basis of accounting applied in the preparation of the balance sheet of Annapolis and District Fire Society as at March 31, 2024, and the statement of revenues, expenditures and net assets for the year then ended, reflects cash transactions with the addition of:

- Accounts receivable
- Accounts payable
- Property and equipment recorded at historical cost, net of accumulated amortization

### 2. Organizational profile

The Annapolis and District Fire Society, incorporated June 12, 1980, is a registered charity providing fire fighting and fire prevention services in the Annapolis Royal area of Nova Scotia.

### 3. Investments (at market value)

	<u>2024</u>	<u>2023</u>
Royal Mutual Funds Investments	\$ 325,716	\$ 302,816
Scotia McLeod Investments	<u>561,801</u>	<u>545,694</u>
	<u>\$ 887,517</u>	<u>\$ 848,510</u>

### 4. Capital assets

	Cost	Accumulated Amortization	<u>2024 Net Book Value</u>	<u>2023 Net Book Value</u>
Firetrucks	\$ 1,664,909	\$ 847,534	\$ 817,375	\$ 733,519
Firefighting equipment	308,978	219,216	89,762	19,450
Motor vehicles	65,000	65,000	-	-
Equipment	171,782	111,126	60,656	45,048
Firehall additions	243,665	191,307	52,358	58,381
Signs	18,672	18,672	-	-
	<u>\$ 2,473,006</u>	<u>\$ 1,452,855</u>	<u>\$ 1,020,151</u>	<u>\$ 856,398</u>

The cost and accumulated amortization balances as at the beginning of the 2011 fiscal year were calculated based on estimates provided by management.