

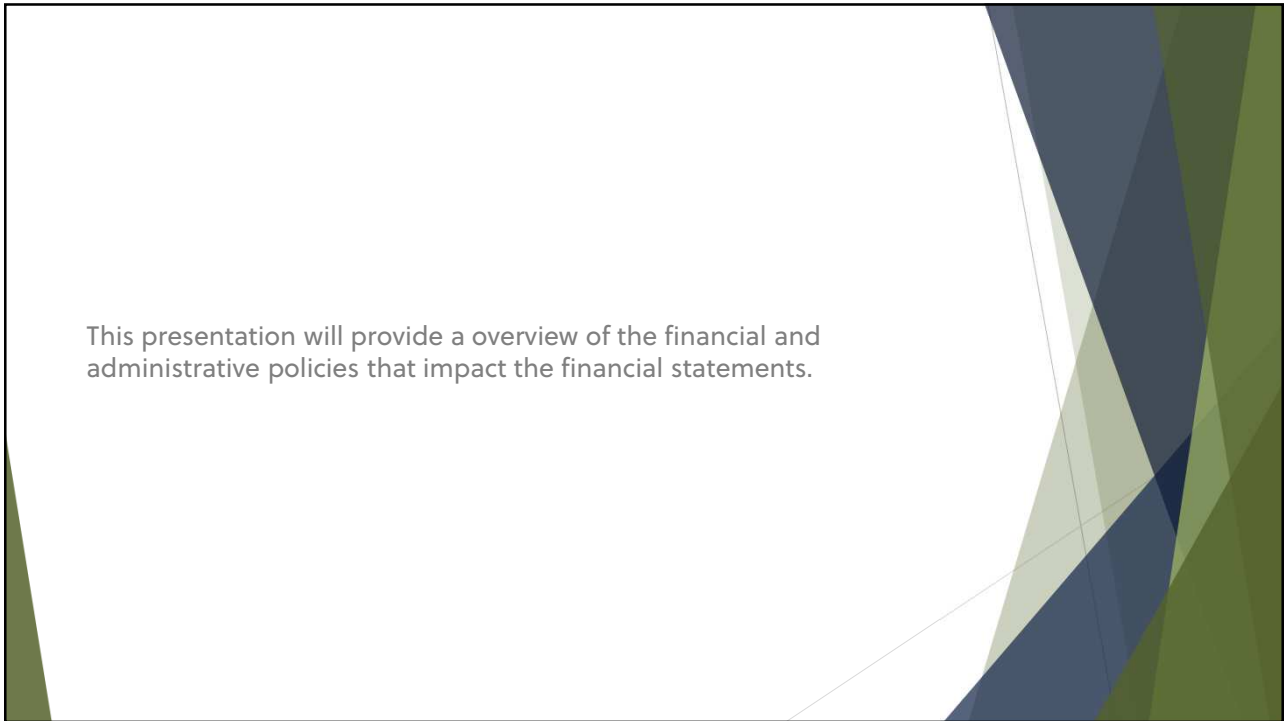


**MUNICIPALITY OF THE DISTRICT OF WEST HANTS
Audit Committee Agenda
January 31, 2019 6:00 p.m.
Sanford Council Chambers**

1. Call to Order
2. Announcements
3. Approval of Minutes of September 18, 2018
4. Approval of Agenda, including additions or deletions
5. Terms of Reference
6. Presentation(s)
 - a. Financial Policy Presentation
7. Correspondence
8. Miscellaneous / New Business
 - a. Information Report - Quarterly budget report – Month ending December 31, 2018
9. Date of Next Meeting
10. Adjournment



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Administrative Policies that Impact Decisions and Procedures

- ▶ COFN-003.00 Procurement and Tendering Policy
- ▶ COFN-006.00 Investment Policy
- ▶ COUNCIL-01-005 Reserve Policy
- ▶ COFN-008.00 Hospitality Policy
- ▶ Financial Institution Credit Cards and Supplier Purchase Cards Policy

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Policies that Impact Revenue

- ▶ General Services
 - ▶ ADFN-002.03 Schedule of fees FOIPOP Application
 - ▶ COFN-005.03 Fees Policy
 - ▶ COFN-009.00 Acceptance of Donation Policy
- ▶ Water
 - ▶ ADFN-003.01 Water Connection, Billing, and Disconnection Procedure
 - ▶ ADFN-004.01 Sample Point Credit Procedure
- ▶ Taxes
 - ▶ COFN-002.00 Tax Collection Policy
 - ▶ COFN-004.00 Tax Exemption Policy
- ▶ Area Rates
 - ▶ Fire Area Rates Policy Statement
 - ▶ COFN-001.00 Area Rate Policy
- ▶ Other
 - ▶ COUNCIL-01-007 Disposal Surplus Real Property
 - ▶ ADMIN-02-003 Disposal of Surplus Goods and Materials

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Policies that Impact Expenses

- ▶ ADMIN-01-010 Employee Recognition Policy
- ▶ COGN-004.00 Council Remuneration Policy
- ▶ COUNCIL-01-003 Grants and Contributions Policy
- ▶ COUNCIL-01-006 Acquisition of Real Property
- ▶ Funding New Fire Stations Policy Statement

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COFN-003.00 Procurement and Tendering Policy

- ▶ This policy directs staff and Community groups using municipal funds for single capital projects on the best practices approved by Council for procuring goods and services at various purchasing levels. These practices reflect provincial and federal trade agreements.
- ▶ It assigns authority to the CAO to approve purchases within the Council approved budget. The authority is:
 - ▶ Goods up to \$25,000
 - ▶ Services up to \$50,000
 - ▶ Construction up to \$100,000
- ▶ It also assigns authority to the Department head to approve purchases within the Council approved budget up to \$9,999.99 before HST.
 - ▶ With CAO Approval, Directors can assign authority to a staff member to a maximum of \$2,499.99.
- ▶ Anything outside the Council approved budget, or over the signing authority of the CAO, must be recommended to Council for approval.

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COFN-006.00 Investment Policy

- ▶ This policy governs the investment of trust funds, reserve funds, and surplus cash balance at an optimum level of return while ensuring the principal amounts of investment are preserved.
- ▶ This is accomplished by structuring the portfolio so that securities mature and/or are accessible concurrent with cash needs to meet anticipate demands.
- ▶ The Director of Finance is authorized to execute decisions made by the CAO. Any investment made are to be reported to Municipal Council at its next Committee of the Whole meeting.
- ▶ The investment portfolio shall be monitored and reported on annual to the CAO and Council, by the Director of Finance.
- ▶ There are risks that go along with any investment, but this Policy's main objective is the preservation of the principal amount by remaining conservative when choosing investment options.

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COUNCIL-01-005 Reserve Policy

- ▶ The purpose of this policy is to establish long term funding strategies for the Municipality and to ensure good financial and cash management for ongoing financial stability.
- ▶ This policy supports decisions relating to long-range financial planning for operations and capital projects in order to minimize both debt servicing costs and significant annual budget impacts by allocating costs over a number of years through the prudent use of reserves and reserve funds.
- ▶ It governs that creation, intended use, limitations, and targeted balance levels of reserve funds
- ▶ It also directs the Finance Department to monitoring the status of the reserve funds, and how to allocate interest and budget surpluses

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COFN-008.00 Hospitality Policy

- ▶ The purpose of this policy is to provide direction and guidance to Elected Municipal Officials and employees with respect to the appropriate expensing of necessary hospitality expenses that support the Municipality's objectives. While ensuring taxpayers' dollars are used prudently and responsibly with a focus on accountability and transparency.
- ▶ The Policy defines the circumstances when Hospitality may be offered, such as hosting dignitaries, or recognition events. Other authorized official functions not listed in the policy will require Council or CAO approval.
- ▶ It also states that all hospitality events require a Hospitality Request Form to be submitted for authorization prior to the event for approval by the CAO.
- ▶ Then a quarterly Hospitality report will be posted on the Municipal website 30 days after quarter period ends.

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Financial Institution Credit Cards and Supplier Purchase Cards Policy

- ▶ This Policy governs the application and use of Credit Card and Supplier Purchase Cards.
- ▶ Acquisition of Financial Institution credit cards shall be approved by Council
- ▶ Supplier Purchase Card approved by the CAO/Director of Finance
- ▶ Both cards are to be used in compliance with the Municipal Government Act Section 65 Power to expend money and Section 67 Expenditure for municipal purpose as well as COFN-003.00 Procurement and Tendering Policy

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General Service & Water

- ▶ ADFN-002.03 Schedule of fees FOIPOP Application
 - ▶ This administrative schedule sets the fee for FOIPOP Applications submitted to the Municipality
- ▶ COFN-005.03 Fees Policy
 - ▶ This policy applies to fees set out in by-laws, policies and resolutions authorized by Council, for certain applications, licenses and services that are applicable for residents and businesses when requesting permits, licenses or other forms of services
- ▶ COFN-009.00 Acceptance of Donations Policy
 - ▶ This policy outlines how the Municipality accepts, administers, and uses donated funds. It also outlines Canada Revenue Agency's and the Income Tax Act requirement for issuing tax receipts for income tax purposes.
- ▶ ADFN-003.01 Water Connection, Billing, and Disconnection Procedure
 - ▶ This policy outlines collections method used by the water utility clerk, governed by Council and UARB, to reduce the Accounts Receivable.
- ▶ ADFN-004.01 Sample Point Credit Procedure
 - ▶ This policy outlines activities and responsibilities involved in applying a credit, to customers who permit Utility personnel to regularly collect water samples at their locations. This credit is funded from the appropriate Water Utility. It authorizes Public Works Director to advise the Utility Clerk when such credits need to be applied to the customer utility account

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Taxes

- ▶ COFN-002.00 Tax Collection Policy
 - ▶ This policy is to provide direction regarding tax collection in accordance with various sections of the Municipal Government Act.
 - ▶ Covers interest, arrears, permanent property loss, tax sale, and payments and additional costs charged to the property owner.
- ▶ COFN-004.00 Tax Exemption Policy
 - ▶ This policy outlines the criteria for a property to become tax exempt or qualify for a tax reduction.
 - ▶ Registered Canadian Charity, Nonprofits, and Nonprofits Commercial can apply, and once on the list owners of these properties, shall, annual provide a statement that the property use remains the same, by February 28th.
 - ▶ Council is provided a list annually for approval of the additions and removal from the exemption lists.

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Area Rates

- ▶ Fire Area Rates Policy Statement
 - ▶ This policy is the guidelines for fire service society to submit an application to Council for approval of applying an area rate. Pending public vote and Council approval.
- ▶ COFN-001.00 Area Rate Policy
 - ▶ This policy provides a framework and guideline to be used when establishing and managing an area rate approved by Council.
 - ▶ Public will be consulted for recommendation for Council approval. Council may be guided by, but is not bound by, the results of the recommendation polling.
 - ▶ Outline the approved purposes, and guidelines that Association, Society or Local Community must comply with.

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Other

- ▶ COUNCIL-01-007 Disposal Surplus Real Property
 - ▶ The CAO will recommend to Council any real property identified as surplus to operations, and no longer needed.
 - ▶ The Policy outlines disposal criteria, and categorizes the property. Each category has a preferred disposal method.
 - ▶ With Council approval on the categorization of the property and declared the property surplus, the CAO will proceed to dispose as determined by the category.

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Other

- ▶ ADMIN-02-003 Disposal of Surplus Goods and Materials
 - ▶ The CAO will identify which materials and goods are surplus and/or obsolete to Department requirements, and report to Council, any materials declared surplus or obsolete over the preceding fiscal year.
 - ▶ This outlines the disposal criteria for Information Technology Equipment, and provide an opportunity for first rights to Schools of Nova Scotia, Annapolis Valley Regional Library Board, and Atlantic Canada Electronics Stewardship.
 - ▶ Disposal criteria for surplus goods, other than IT Equipment will be prepared annually and signed off by each department's director.
 - ▶ Surplus goods will be give first right to Nonprofit organizations, up to a value of \$1,000. Any goods that remain will be sent to public auction.

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Expenses

- ▶ ADMIN-01-010 Employee Recognition Policy
 - ▶ Outlines the recognition and rewards for employees achieving milestones in employment duration and commendable services. This policy will speak to three areas of recognition: Long Services, Retirement, and Annual staff recognition event and establish guidelines for appropriate and reasonable recognition of employment
 - ▶ Outlines criteria for eligibility of these awards.
 - ▶ Council will fund and participate in planning and execution of an annual staff recognition event, where eligible staff will received their services awards.
- ▶ COGN-004.00 Council Remuneration Policy
 - ▶ Sets out the rates of Councillor remuneration, per year. Requirements to received remuneration, and deduction for missed meetings over and above the allotted time per year.
 - ▶ Sets the rate of remuneration for Citizen Committee members.
 - ▶ Outlines the allowable travel expenses, and process to claim these expenses. As well the quarterly remuneration and travel expense reports

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Expenses

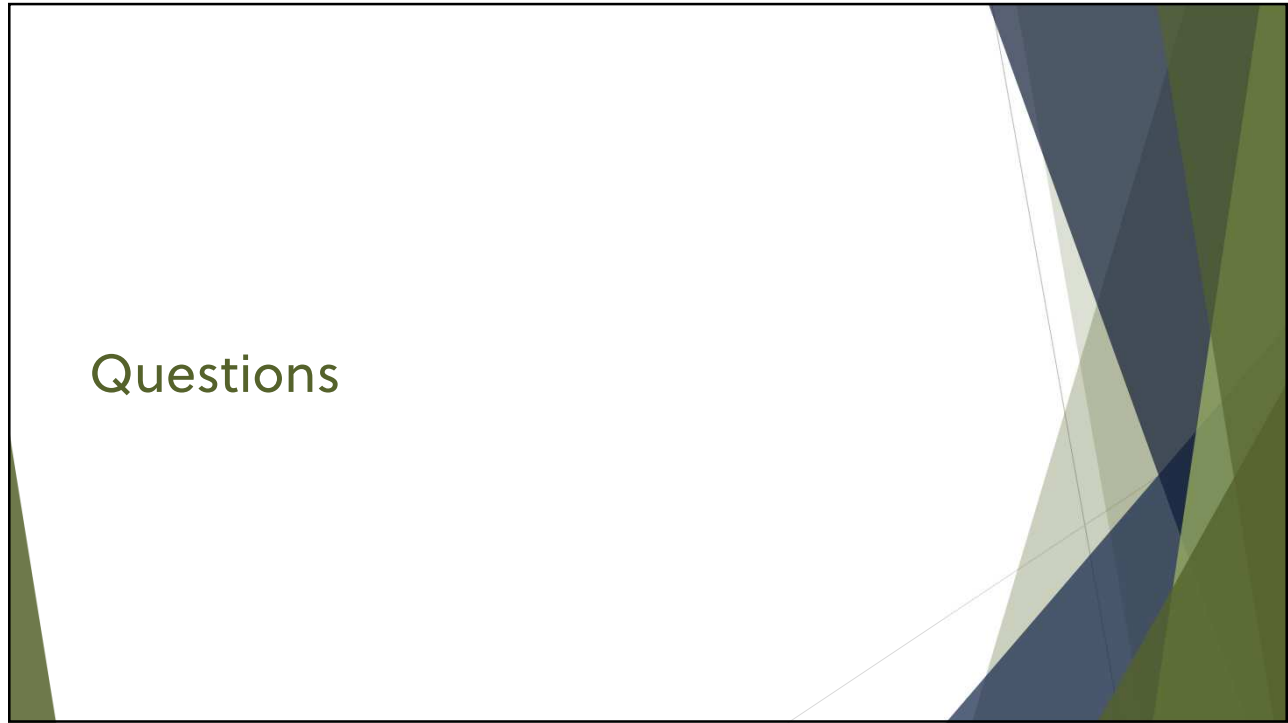
- ▶ COUNCIL-01-003 Grants and Contributions Policy
 - ▶ Annually Council will determine the amount of funding and specify the parameters under which the funding will be provided.
 - ▶ Outlines organizational and funding eligibility criteria and type of grants or contributions that can be applied for.
 - ▶ Applications will be received and reviewed based on the established parameters, and a report will be provided to Council, annually, recommending the disposition of funds.
- ▶ Funding New Fire Stations Policy Statement
 - ▶ This policy states that construction of new Fire Station facilities that provide fire services to the Municipality shall be funded through the General Tax Rate and then Net Capital Debt.

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Expenses

- ▶ COUNCIL-01-006 Acquisition of Real Property
 - ▶ Governs the acquisition of property, including property outside the municipality, which it requires for its purposes or for the use of the public. A constant and equitable framework is followed when acquiring property that support Council approved strategies, projects, programs and policies.
 - ▶ CAO carry out a needs assessment, documenting the rationale and justification for the acquisition and present it to Council for approval. CAO will obtain sufficient and appropriate advice from specialist and Council will set a budget value for the acquisition.
 - ▶ Methods of acquisition is then determine, negotiation being the preferred method.
 - ▶ It is the intent of this policy to acquire property on the basis of current market value unless other considerations are included in the transaction and approved by Council. Any variances shall be explained in a recommendation report and presented to Council.

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MUNICIPALITY OF THE DISTRICT OF WEST HANTS
Schedule of Fees for FOIPOP Applications

1. PURPOSE

All Freedom of Information and Protection of Privacy (FOIPOP) applications have a fee of \$5.00 except in the case when the applicant makes request for personal information or for the correction/amendment of personal information.

The FOIPOP Act makes provisions for the necessary time extensions and expansion of resources to complete a FOIPOP application. The applicant will be informed in writing if a time extension and fee estimate is necessary. No further action will be taken on the application if the applicant does not agree to the time extension or fee estimate. As well, a third-party notification may also require more staff time, effort, and time. All additional fees must be prepaid before completion of the application.

2. SCHEDULE OF MAXIMUM FEES

After the first 2 hours, the maximum fees shall be as follows:

- for locating and retrieving a record: \$20.00 per 1/2 hour
- for producing a record manually: \$20.00 per 1/2 hour
- for producing a record from a machine-readable record: \$20.00 per 1/2 hour
- for preparing a record for disclosure and handling a record: \$20.00 per 1/2 hour
- for shipping copies: actual costs of shipping method chosen by applicant
- for copying records:
 - photocopies and computer printouts: \$.25 per page (8.5" x 11", 8.5" x 14") \$.30 per page (11" x 17")
 - plans: \$1.00 per square metre

Approved By: _____
Cathie Osborne, CPA, CGA
Chief Administrative Officer



POLICY

ADFN-002.03

Adoption	
Notice to Council:	Not Applicable
Approval:	October 28, 2015
Description: Initial approval of the Schedule of Fees for FOIPOP Applications.	
First Amendment	
Notice to Council:	Not Applicable
Approval:	October 12, 2017
Description: Revised the identification number of the policy and separated process actions and the associated costs.	



MUNICIPALITY OF THE DISTRICT OF WEST HANTS
Water Connection, Billing and Disconnection Procedure

Contents

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1. Purpose:

To ensure the highest customer service levels are achieved and to reduce potential service order problems, services provided by the Utility will be properly evaluated and executed.

This procedure outlines the activities and responsibilities involved in providing administrative services for the water utility.

2. Responsibilities:

The Utility Clerk (or designate) approves all service applications and confirms if a deposit is required.

The Director of Finance will determine the required deposit annually as per the UARB order.

Public Works is responsible for processing requested work orders and providing accurate and timely meter readings for billing purposes.

3. Procedures:

3.1. Water Connection:

3.1.1. Before rendering service the Utility shall:

- a. Require that prospective customers complete, sign and file an application for a Water Utility Contract for each water service connection. **Photo I.D. required to verify applicant.**
- b. A property owner who rents or leases a property or self-contained unit to a tenant or lessee shall be required to open an account for the provision of water at the property rented or leased.
- c. Require that a refundable deposit, as determined by the UARB rules and regulations, be held by the Utility. This deposit shall be submitted with the application for each service and held until the account is closed and all conditions for release have been met.
- d. If the refundable deposit is not paid, because of cheques not honored by the bank, services will be terminated immediately, as though an application had not been received by the Utility. The Utility shall charge a prorated base rate and usage charges for the period during which the service was provided and a new application along with all fees and deposit must be filed.
- e. Before a service application is approved, the Utility Clerk will confirm that there are no outstanding Utility accounts with West Hants in the name of the applicant.
- f. A request for an additional connection by existing utility customers will be treated as a new account and will require an application with deposit. However, existing customers wishing to relocate within the area serviced by the utility will not be required to pay a deposit, provided water service is



disconnected at one location, before being connected at another and providing the customer's account has not been in arrears in the past twelve (12) months.

3.2. Meter reads and billing:

3.2.1. The Utility will carry out the following process for water meter reads:

- a. Public Works will conduct meter reads one week per quarter
- b. The reads will take place on or around the following dates:
 - i. June 30
 - ii. September 30
 - iii. December 31
 - iv. March 31 - Meters reads for March 31 must be completed on or as close to March 31 for year end purposes.

3.2.2. Water bills will be mailed out to Customers three weeks from the end of each quarter listed above.

3.2.3. The Water Utility Clerk will send a report with the total water billed, including volume sold, at the end of each billing cycle to the Director of Public Works.

3.3. Discontinuing Service:

3.3.1. When discontinuing service at a customer's request, the Utility shall:

- a. Require that an application form (online or hardcopy) for disconnection of service be completed by the customer.
- b. Reimburse the customer in the amount of the refundable deposit, which was made by the customer upon application for service, provided there are no amounts owing to the utility by said customer. Any amounts outstanding will be taken from the deposit and the balance refunded to the customer, with interest based on the rate of interest obtained by the Utility on its surplus cash balances on deposit with its banker as of March 31 of each fiscal year.

3.3.2. When discontinuing service for non-payment of bills, the Utility Clerk shall:

- a. Mail out a water shut off notice requesting payment within 10 days to those accounts, where payment has not been received within forty (40) days of the invoice date.
- b. Make telephone courtesy calls to as many of the delinquent account holders as possible during this ten (10) day period.
- c. The customer has the option of contacting the Director of Finance before the shut off due date to arrange for payment extension. Except in exceptional circumstances, as determined by the Director of Finance and within the rules and regulations of the UARB, requests for payment extension will not be accepted or approved after the due date.



PROCEDURE

ADFN-003.01

- d. Customers with an outstanding balance of \$50 or more 40 days past the invoice date will be subject to the suspension of service process.
- e. If payment in full or arrangements for extension have not occurred, then Public Works staff is notified in writing to shut off or suspend service to that customer.
- f. Customers who come into the office to pay their account after the due date and before the actual shutoff may be required to pay a charge for Re-establishing Water Service of as outlined in the "Rules and Regulations" along with the outstanding amount.
- g. Service will not be restored until all monies owing to the Utility, together with a charge for Re-establishing Water Service as indicated in the most current schedule of "Rates and Charges" have been paid.
- h. Suspension of service without further notice will occur to the customer in the event any cheque is returned/ not cashed by the bank.

3.4. Suspension of Service and Reinstatement process:

3.4.1. Suspension of service:

- a. Public Works will attempt to carry out suspension of service orders between 9:00 AM – 12:00 PM within 5 business days of the date on the signed orders from the Director of Finance.
- b. Public Works will typically execute suspension of service orders for one Utility per day.
 - i. A work order request for water shutoffs will be inputted into Hippo (or current work order program) by the Water Utility Clerk for the shutoffs.
 - ii. A list of required water shutoffs will be provided to Public Works by the Water Utility Clerk the morning the work is to take place.

3.4.2. Reinstatement of service:

- a. Customers who have paid their outstanding water bill in full before 12:00 PM on a normal business day - Public Works will attempt to have their water turned back on that day between 1:00 PM and 5:00 PM.
 - i. A work order request following the above guidelines for water reinstatement will be input into Hippo (or current work order program) by the Water Utility Clerk.
- b. A list of those requiring their water be turned back on for that day will be provided to the Public Works Supervisor (or designate) by 12:30 PM on the same day.
- c. Customers who pay their bill in full after 12:00 PM - Public Works will attempt to have their water turned back on the following business day between 1:00 PM & 5:00 PM.
 - i. If a bill is paid in full after 12:00 PM Public Works, at their discretion, may turn the water back on at a residence that same day between 1:00 & 5:00 PM.



- d. The customer must be at their residence to have their water turned back on.
- e. Customers wishing to have their water turned back on outside of the 1:00 PM to 5:00 PM period will be subject to a \$150 call out fee.

3.5. Customer Inquiry process:

When a Customer has questions about their water bill, the following process will apply:

- 3.5.1. The front desk staff will answer any questions the customer may have to the best of their ability.
 - a. The front desk staff will confirm relevant information we have about the customer and their bill in the accounting system.
 - b. Should a customer not be satisfied by the information provided by the front desk staff the issue will escalate to the Water Utility Clerk.

- 3.5.2. The Water Utility Clerk will get an understanding of the issue from the front desk staff and assess how to move forward.
 - a. If the customer's concern is regarding the amount of their bill, the Water Utility Clerk will confirm that the amount in the system is the same as the read from the raw data.
 - i. Should there be a difference, the Water Utility Clerk will adjust the bill accordingly.
 - ii. The Water Utility Clerk will also determine why the issue occurred and ensure the issue is resolved.
 - iii. The reasoning of why the issue occurred and what was done to resolve it will be communicated to the Director of Finance via email.
 - b. If the Water Utility Clerk determines the water read in the system and the raw data are correct, the issue will be reported to the Water Utility to have the meter readings verified, meter tested, and/or inspected for mechanical issues as required.

- 3.5.3. The Water Utility Clerk will make the Water Utility and Director of Public Works aware of the situation and inform the customer that Public Works Department is investigating the issue.
 - a. The Utility Clerk will contact the customer to update the customer if anything can be done to resolve the issue.



PROCEDURE

ADFN-003.01

4. Request To Cancel Water Service – Example

Date	
Name	
Phone Number	
Alternative Phone Number	
Email Address	
Service (Civic) Location	
Final Bill Mailing Address	
Are you the Property Owner?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Disconnection Date & Time	
Comments	
Signature	



5. Acknowledgement Agreement – Water Account – Example

The undersigned, registered owner of _____ (Civic Address), Hants County, receiving water service, acknowledges that the Three Mile Plains/Wentworth and Falmouth Water Utilities (the "Utility") under the provisions of Schedule "A", Rates for Water and Water Services, maintains thereunder, an account in the owner's name for the above premises.

The owner acknowledges his/her/its responsibility for payment of any invoices rendered in connection with this account. The owner has requested and the Utility has agreed, that the Utility forward invoices to the tenants in the above premises which will be in the owner's name, care of the individual tenant. In the event any invoices are not paid by the tenant, the Utility will use its normal collection procedures to obtain payment. If payment cannot be obtained for any reason, the owner acknowledges his/her/its liability for all outstanding amounts including any amount shown on a final invoice.

DATED this _____ day of _____, 20__

Tenant's Name: _____

Mailing Address: _____

Property Owners signature: _____

Utility Representative signature: _____



Approved By: _____
Cathie Osborne, CPA, CGA
Chief Administrative Officer

Adoption	
Notice to Council:	Not Applicable
Approval:	February 9, 2015
Description: Original approval as policy number WAT-Admin-1 Water Connection and Billing.	
First Amendment	
Notice to Council:	Not Applicable
Approval:	July 4, 2017
Description: Updated procedures and reformatted and renamed as ADFN-003.01 Water Connection, Billing and Disconnection Procedure	



POLICY

COUNCIL-01-006

MUNICIPALITY OF THE DISTRICT OF WEST HANTS
Acquisition of Real Property

Creation Date: June 30, 2015 Policy Category: Council
Approval Date: August 11, 2015 Next Review Date: August 2017
Revision Date: Replaces:

1. Policy Statement

The Municipality of the District of West Hants, under the *Municipal Government Act, s.50*, may acquire and own property, including property outside the municipality, which the municipality requires for its purposes or for the use of the public.

2. Purpose

a) To establish a process to ensure a consistent and equitable framework is followed in acquiring real property interests which support Council approved strategies, projects, programs and policies.

3. Definitions

In this policy:

- a) "Appraisal" means a written estimate of current market value conducted by an independent and accredited appraiser.
- b) "Asset" includes real property held by the Municipality
- c) "municipality" refers to the Municipality of the District of West Hants
- d) "Government" means the Government of Canada, Government of the Province of Nova Scotia, a corporation that is an agent of Her Majesty in the Right of Canada or the Province, and a municipal unit.
- e) "Market value" means the amount that real property might be expected to realize if sold in the open market by a willing seller to a willing buyer

4. Needs Assessment

a) Prior to initiating an acquisition for real property, the Chief Administrative Officer will ensure a needs assessment is carried out documenting the rationale and justification for the acquisition, addressing both the existing and proposed use of the property. The needs assessment shall be presented to Council for approval prior to moving forward.

5. Council Approval Process

a) Council approval to move forward and acquire the property shall include authority for the Chief Administrative Officer to initiate and



undertake legal surveys, appraisals, negotiations, expropriates, legal and other such related activities, as may be required.

At all times, the Chief Administrative Officer will obtain sufficient and appropriate advice from specialists in the field of land acquisition including but not limited to legal services.

- b) Council will set a budget value for the acquisition including acquisition costs and operational, if any before action is taken to acquire the property.
6. Methods of acquisition once Council approval has been received include:
- a) Negotiation – which is the preferred method, compensation provided in keeping with the current market value of the property.
 - b) Expropriation – where negotiation is unsuccessful, expropriation may be considered. Expropriation will be used as a last resort for acquisition purposes.
 - c) Charitable donations or gifts - subject to Council approval or as delegated by Council to the Chief Administrative Officer. Before accepting or rejecting a gift of real property, an analysis shall be completed to determine the conditions of the gift, existing restrictions of encumbrances and assumptions of liabilities and any tax implications.

A charitable donation may be issued in the amount of the appraised market value of the donated real property. An environmental site assessment will be required. Any costs associated with an appraisal or environmental site assessment will be borne by the donor.
 - d) Development approval process – as outlined in the Municipal Government Act, s. 218.
 - e) Tax Sales – Vesting in municipality –as outlined in the Municipal Government Act, s. 143.
 - f) Land Exchange - An exchange of municipally owned surplus real property may be conducted where it is in the best interests of the Municipality. Negotiations shall be initiated based on market value of the respective properties. Differences in market value may be supplemented with an exchange of cash.



POLICY

COUNCIL-01-006

- g) Public-Private Partnerships - The Municipality may acquire all or an interest in real property as part of a public-private partnership to provide infrastructure, community facilities and related services that would benefit the municipality, the private sector and residents, based on market value.
 - h) Intergovernmental Transfers - May occur between levels of government, based on the market value of the asset transferred.
5. Appraisal
- a) All real property acquisitions shall be supported with a current market value appraisal.
 - b) Where the estimated value of the property is \$250,000 or more, a second appraisal will be required.
 - c) Appraisal reports will be based on "highest and best use" of the property and be prepared by a qualified real estate appraiser, in accordance with current standards of practice within the real estate industry.
6. Acquisition at Market Value
- a) It is the intent of this policy to acquire property on the basis of current market value unless other considerations are included in the transaction and approved by Council.
 - b) Where there is a variance between the appraised value and the acquisition price, the variance shall be explained in the recommendation report prepared by the Chief Administrative Officer and presented to Council.
7. Environmental Assessment and Due Diligence
- a) An environmental pre-screening will be conducted on all real property to be acquired to identify potential contamination issues associated with the property. The pre-screening search will include, but may not be limited to, a review of municipal records and those held by the Nova Scotia Department of Environment.
 - b) Where possible or appropriate, acquisition agreements should provide for the indemnification of the Municipality by the vendor for environmental conditions.



POLICY

COUNCIL-01-006

I, Rhonda N. Brown, Municipal Clerk of the Municipality of the District of West Hants, the Province of Nova Scotia, do hereby certify that this is a true copy of the policy as adopted by the Council of the Municipality of the District of West Hants at a meeting duly called and held on the **11th** day of **August, 2015**.

R.N Brown
Municipal Clerk



POLICY

COUNCIL-01-007

MUNICIPALITY OF THE DISTRICT OF WEST HANTS
Disposal of Surplus Real Property

Creation Date: June 30, 2015
Approval Date: August 11, 2015
Revision Date:

Policy Category: Council
Next Review Date: August 2017
Replaces:

1. Purpose

- a) To establish a process to determine the long term use of real property held by West Hants and when real property is surplus
- b) To declare and divest of these assets of the Municipality in an orderly and transparent manner

2. Definitions

In this policy:

- a) "Appraisal" means a written estimate of current market value conducted by an independent, accredited appraiser
- b) "Asset" includes real property held by the Municipality
- c) "Municipality" refers to the Municipality of the District of West Hants
- d) "Government" means the Government of Canada, Government of the Province of Nova Scotia, a corporation that is an agent of Her Majesty in the Right of Canada or the Province, and a municipal unit.
- e) "Market value" means the amount that real property might be expected to realize if sold in the open market by a willing seller to a willing buyer
- r) "Surplus real property" means property which the Municipality does not require ownership of to meet its current or future program or operational requirements

3. Declaration of Surplus Status

- a) In all instances the Chief Administrative Officer shall ensure that the disposal of Municipal assets is appropriately documented and that such records are maintained as per the Municipality`s Record Management Policy.
- b) The Chief Administrative Officer shall identify to Council all real property which is recommended as surplus to the operations of the municipality or no longer needed for other stated purposes.



4. Disposal Criteria:

Real property is considered surplus when it no longer supports a business need of the municipality or the community, as recommended by the Chief Administrative Officer, and adopted by Council at a regularly called meeting.

5. Real Property Review and Declaration of Surplus

- a) The disposal of real property is normally done by public tender or some other form of public solicitation bid. Land and buildings will not normally be available to non-profit groups, except in circumstances where there is clear benefit to the local community and the non-profit group can adequately demonstrate fiscal viability to operate and capitalize the asset on an on-going basis.
- b) The Municipality will prepare an inventory of all real property held, noting any improvements to the land such as buildings and other infrastructure and review the usability of the property on a regular basis. The review process will include circulation of the inventory to each department who will acknowledge the continued usability of the property for current or future use.
- c) Once all departments have signed off on the inventory, the final list will be filed with the Chief Administrative Officer who will review and confirm its status.
- d) Where real property has been determined by municipal departments to be surplus to its operation, the Chief Administrative Officer will categorize the nature of the inventory under the following categories and prepare a surplus property report to Council with a recommendation on the categorizing and preferred method of disposal:
 - 1. "Economic development" –properties which ought to be sold to
 - i) maximize use of value,



- ii) achieve the attraction of targeted industries and employment or the regeneration of neighbourhoods,
- iii) advance development opportunities,
- iv) generate financial return to the municipality

These properties must be sold at market value.

- 2. "Community Interest" – properties known to have potential for community use, in particular
 - i) if there has been a prior community or institutional use of the property
 - ii) if by location or scarcity of available property in the local community the need would reasonably arise

These properties may be sold at less-than market value to a non-profit organization where Council considers the activities of the organization to be beneficial to the municipality.

- 3. "Ordinary sale" include properties of an ordinary of routine nature, which no longer have a municipal purpose. These properties must be sold at market value.
- 4. "Remnant sale" includes properties which remain from subdivided lands which
 - i) by nature of their size or dimensions have limited or no reasonable use;
 - ii) but may have utility for abutting property owners and can be disposed under s.51A of the *Municipal Government Act*, allowing Council to set a price that is less than market value.
- 5. "Extraordinary properties" are properties having an historic or legal distinction which include conditions or extraordinary processes with respect to their preservation or disposal including parks, which are held in trust, or upon condition, or where the Municipality is required to reserve its' interest or the interest is constrained such as and parkland acquired through the subdivision process.



These properties may not be sold unless and except as provided for in the determining trust agreement or legislation.

6. "Intergovernmental Transfer" properties are requested by another level of government which will be used for a public purpose.

These properties must be sold or the Municipality may accept a reciprocal transfer for and value equal to the market value of the property.

- e) Council may approve the recommendations, may remove any property from any list, may move any property from one list to another list, and may declare the lists, or any of them, surplus to the municipality's requirements.
- f) Once Council has confirmed the categorization of the property and declared the property surplus, the Chief Administrative Officer will proceed to dispose of the properties as determined by category:
- i) Ordinary Properties
 - a) Placed on the market and sold by one of the following methods.
 - i) Listing contracts with licensed real estate brokers
 - ii) Public tenders
 - iii) Proposal call methods
 - b) Determination of achieving market value will be supported by appraisal or through the receipt of sufficient offers over an appropriate exposure period.
 - c) Approval of final conveyance shall be under delegated authority to the Chief Administrative Officer or by approval of Council as required, at a regularly called meeting of Council.
 - ii) Economic Development Properties
 - a) May be disposed of through individually recommended processes and may include partnership models between private developers and non-profits and municipally defined public use or service delivery components.



- iii) Remnant Properties
 - a) The Chief Administrative Officer, or designate, will negotiate the sale of remnant properties with any interested abutter of such lands and at such a price as supported by appraisal or as set by Council directly or by policy adopted by Council from time to time.

- iv) Extraordinary Properties
 - a) These properties will be dealt with as required by legislation, common law or contract which governs any disposal by the Municipality.

- v) Intergovernmental Transfer Properties
 - a) These properties will be dealt with as directed by Council.

- vi) Community Interest Properties
 - a) Properties with this potential will be advertised by staff, following a public information meeting held in the area of the property.
 - b) The advertising opportunity to submit proposals will provide 90 days for interested non-profit organizations to submit a written proposal for the use of the property. Submissions should include:
 - i) The name, composition and legal status of the group, its purpose and management structure, including officers
 - ii) The nature of the activities proposed
 - iii) Financial statement of the past three years of operations including balance sheet
 - iv) A business plan for the first five years
 - v) A clear statement of the terms the group is prepared to offer for the purchase or lease of the property
 - c) All submissions received on or before the last day for submissions will be evaluated by a cross-disciplinary staff committee for content compliance, viability, compensation and benefit to the Municipality. Scoring criteria will be developed and publically available at the time the advertisement is issued.



- d) The Chief Administrative Officer will prepare a report to Council outlining the results of the staff evaluation, the current market value of the property and include the advisability of a Buy-Back Agreement and associated terms. The Chief Administrative Officer will not provide a recommendation on a preferred non-profit organization.
- e) Where Council proposes to sell property at less-than-market when the value of the property exceeds \$10,000 a public hearing must be held prior to discussion of the matter, respecting the sale, as required under s.51 of the *Municipal Government Act*.
- f) Following the public hearing on the less-than market value sale, Council will consider the following:
 - i) Does all, one or none of the non-profit applicants' appear to be carrying on an activity which is beneficial to the Municipality?
 - ii) How does disposing of the asset meet the planning strategies of the area of the property under the MPS?
 - iii) Does the non-profit proposal provide a cost saving benefit to the Municipality?
 - iv) What are the consequences, beneficial or otherwise, to the community or the Municipality as a whole? Have these been stated in the proposal?
 - v) How does the beneficial consideration outlined in the proposal measure against the benefit of selling the property at market value?
 - vi) Should a buy-back agreement be a condition of the sale?
- g) As per the requirements of the *Municipal Government Act, s.51*, a two-thirds majority of Council present and voting is required to pass a resolution of approval for sale for less-than market value.
- h) Should Council reject any or all non-profit organization's submissions to purchase at less than market, Council may direct the Chief Administrative Officer to proceed to sell the property at market value.

6. Appraisals



POLICY

COUNCIL-01-007

At least one appraisal of the current market value will be acquired for any Ordinary, Community Interest, Economic Development or Intergovernmental Transfer property as part of the disposal process. Appraisals will remain confidential until the sale of the property is completed.

I, Rhonda N. Brown, Municipal Clerk of the Municipality of the District of West Hants, the Province of Nova Scotia, do hereby certify that this is a true copy of the policy as adopted by the Council of the Municipality of the District of West Hants at a meeting duly called and held on the **11th** day of **August, 2015**.

R.N. Brown
Municipal Clerk

THE MUNICIPALITY OF THE DISTRICT OF WEST HANTS

POLICY STATEMENT

FINANCIAL INSTITUTION CREDIT CARDS & SUPPLIER PURCHASE CARDS

POLICY STATEMENT:

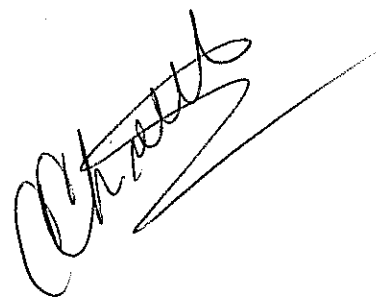
Acquisition of financial institution credit cards shall be approved by Council and supplier purchase cards approved by the Chief Administrative Officer/Director of Finance and used in compliance with the Municipal Government Act Section 65 Power to expend money and Section 67 Expenditure for municipal purpose as well as Council policies. These cards shall be placed in an envelope and stored in the vault when not in use.

PROCEDURE:

- Cards shall be accessed by requests through the Chief Administrative Officer, Director of Finance or Accountant
- Card sign out sheet to be completed when removing card – under “CARD” check “OUT” box and when returned check “IN” box and initial
- Once the purchase transaction has been completed, the card shall be returned to the envelope in the vault
- A transaction document or purchase order supporting the transaction shall be given to the Accountant within 2 working days – this document should include a description of the item/service, date of transaction, department, general ledger account number to be charged and initialed or signed by the Department Head
- Accountant shall verify/reconcile credit card statement postings with supporting documentation – discrepancies shall be brought back to the staff member using the card
- Supplier purchase card documentation shall be verified with relevant statements or invoice copies – discrepancies shall be brought back to the staff member using the card
- The Accountant shall follow up with Department Heads for approval of any transaction that is not supported by the appropriate documentation
- The Director of Finance shall be informed of any transaction that cannot be supported by appropriate documentation, not approved or not in compliance with the Municipal Government Act/Council policies

Prepared: December 13, 2011
Jerry wood
Director of Finance

REFERENCE: FIN 01-13-12-2011



**MUNICIPALITY OF THE DISTRICT OF WEST HANTS
POLICY STATEMENT
FIRE AREA RATES**

Approved by Council: April 13, 2004
Amended:

Introduction

Municipalities have a broad range of area rate powers. Section 75 of the *Municipal Government Act* provides that area rates may be used to finance all or part of the cost of any municipal service or facility that Council deems to be of benefit to an area.

Fire services have been provided in this Municipality substantially through the efforts of volunteers, both in the direct provision of the service, and in fund-raising activities undertaken to finance these endeavours. The demands of modern living have made it more difficult for volunteers to undertake all of the work necessary to provide these services, particularly the fund-raising aspect.

Terms of the Policy

Council – The Council shall consider the establishment of an area rate upon receipt of an application submitted in accordance with the terms of this policy.

Applicant – An application for the establishment or continuation of a fire area rate shall be submitted by an organization, incorporated under the *Societies Act* having as its objective the provision of fire services, respectively, and referred to in this policy as the “applicant”.

Ratepayer – “Ratepayer” means a person residing within an area and rated on the current assessment roll of the Municipality within that area and the spouse of such person as defined in the *Matrimonial Property Act*.

Area to which the rate applies – An application for the establishment of an area rate shall define the area to which the rate is to apply with sufficient clarity to allow for proper implementation of the rate for billing purposes. The area shall be defined by resolution of the Council at the time of the setting of the area rate.

Administration Fee – An administration fee of 4% will be charged by the Municipality to offset the costs involved in billing, collecting and forwarding the area rate funds. Applicants should include this fee in their budget calculations and area rate submissions.

Public Participation – Prior to the submission of an application for an area rate, an applicant shall call a public meeting. In addition to the newspaper notice, the applicant shall post the notice of the meeting in 5 conspicuous places in the area to which the rate is to be applied not less than 14 days prior to the date of the meeting. The notice shall contain the date, time and place of the public meeting, the name of the applicant, the amount of the area rate to be requested in the application, the area to which the rate will apply, that ratepayers will be entitled to vote, the method of voting and the time allotted for the vote (between the hours of _____ am/pm and _____ am/pm).

Everyone in the affected area should be contacted by mail at least one month before the vote. Letter to be approved by Council prior to mailout. The notification should contain the questions that will be asked of the residents, clearly stated and highlighted, and not lost in the text. The public meeting and the vote should not be on the same date. In this way, the public has an opportunity to consider the proposal and get any information that may shed more light on the subject. The election should be held no sooner than one week after the public meeting and should be done by secret ballot.

Extent of Public Support – The public meeting shall be conducted by the applicant. The applicant shall have a register in which those ratepayers attending the meeting may place their names and addresses. Prior to a vote being called, the applicant shall make a presentation to the meeting setting out the reasons and proposed purposes for use of the area rate funds and the amount of the rate. The support for the proposed area rate shall be determined by majority vote of the ratepayers present and voting at the meeting.

Application – An application shall set out evidence of the organization's incorporation and good standing under the *Societies Act* and shall include a budget in support of the proposed area rate, a definition of the area to which the rate shall apply, a declaration setting out the fulfillment of the public notice and public meeting process required by this policy.

Time of Area Rate Submissions – Area rate applications will be considered by Council only during the Municipality's budget process. Applications must be submitted by March 1st in each year.

Annual Applications and Accountability – An area rate does not continue automatically from year to year. An application must be submitted each year for the continuation of an area rate. In each year following the setting of an area rate, an applicant shall submit audited financial statements covering the preceding year and a statement of activities carried on in that year. A public meeting as required in Section 7 must be held at which the audited financial statements and a statement of activities of the preceding year are presented in addition to a budget and the amount of the proposed rate for the coming year. Support for the proposed area rate shall be determined by majority vote of the ratepayers present and voting at the meeting. Any portion of a proposed rate that was approved at the prior year's meeting related to repayment of debt shall be considered to be approved in each subsequent year to the extent as disclosed in the audited financial statements.

Application of the Area Rate – An area rate for fire services established under this policy shall be applied to the taxable property assessment for the area defined by the resolution of the Council.

Municipal Staff – Municipal staff shall provide mapping and assessment data to applicants and such advice to Council as Council requires.

THIS IS TO CERTIFY that the
Policy of which the foregoing is a
true copy as passed at the Council
meeting duly held on the 13th day
of April, A.D., 2004

GIVEN UNDER THE HAND of the
Municipal Clerk, this 13th of April,
A.D, 2004.



D. M. Bennett, CAO
Clerk - Treasurer

Municipality of the District of West Hants
Policy Statement
Funding of New Fire Stations

The Municipality of the District of West Hants shall fund through the General Tax Rate levy the Net Capital Debt for construction of new Fire Station facilities that are utilized for the provision of Fire Services to the Municipality.

This is to certify this policy was approved by
Council March 10, 2009.



D.M. Bennett, CAO



PREAMBLE

West Hants primarily collects taxes for services under a general rate centered on the premise that most municipal services should benefit everyone and to the extent that all benefit, all should share in the cost of the service. With the recent inclusion of the former Town of Hantsport within the boundary of the Municipality of West Hants it has become apparent that consideration should be given to formalize and establish principles where area rate taxation is appropriate. Currently, West Hants has a specific area rate for street lighting and a number of residents receiving user services such as sewer have been levied a "charge rate" as these services are not available across the municipality.

1.0 PURPOSE

The purpose of this policy is to establish a framework and guidelines to be used in the establishment and management of area rates approved by West Hants Council, in accordance with the provisions of the Municipal Government Act, CHAPTER 18 OF THE ACTS OF 1998, and as amended from time to time.

2.0 APPLICABILITY

This policy does not apply to taxes levied under the following:

2.1 User Fees and Charges, pursuant to Section 79 of the Municipal Government Act, and Local Improvement Charges under Section 81.

A service or local improvement used directly by a specific group or type of individuals where the municipality has the ability to identify the users or properties receiving the benefit of the service or improvement. These charges currently include:

- Sewer charges,
- Street Improvement fees under the Street Improvement Bylaw

2.2 Private Fees and Taxes

A service which is privately owned and the public has no or limited access, in which case any fee or tax collected on their behalf shall be fully levied on the

users and/or owners, pursuant to Section 81(1)(da) of the Municipal Government Act. These would include:

- private roads under the proposed Private Roads Bylaw

2.3 Fire Protection Fees, pursuant to Section 80 of the Municipal Government Act.

3.0 PRINCIPLES

3.1 West Hants Council recognizes that municipal government is normally about the delivery of equal services funded by sharing of municipal costs for municipal services amongst tax payers in proportion to assessments. However in some instances equal services are unlikely to be available or desirable everywhere throughout the municipality due to:

- Growth and development occurring at different rates and with different levels of intensity of land use
- Local or specific needs being met in different ways for practical or historic reasons, including historically separate governance
- Use of infrastructure and services specific to local areas versus availability across the district

It is to be expected that general rate funding should not be applicable in those instances, nor when where there have been municipal governance changes involving different services, the carryover of costs and/or debt and/or involving dedicated external funding to be spent within the former self-governing unit's boundaries.

Therefore, prior to levying a tax other than a general rate of tax, Council should consider the following:

1. Where is the service and where will it be made available, if not the entire municipality?
2. Who will benefit, either directly or indirectly from the service?
3. Who or what has caused the need for the service?
4. Is the service standard or level different from that offered in other communities within the municipality and does this make sense?
5. Has there been a recent governance change which is relevant to the issue, and, if so, what are the reasonable expectations of both those living in the former self-governed unit and those in the remainder of the Municipality?

- 3.2 Council shall define each service broadly and not tax various parts of the service in ways that are so specific to result in an inconsistent application or undue administrative cost.

Subject to geographically defined services appropriately funded by a Local Improvement Charge under s. 81 of the MGA, Council shall not make exceptions to service standards or levels based solely on the basis of willingness to pay or not pay additional taxes.

Special taxes should not be created for amounts that are immaterial.

4.0 DEFINITIONS

- 4.1 Area rates – taxes levied in addition to general rated taxes for which the municipality has the power to expend for the purposes of:

- a. providing a service for an area
- b. an increased level of service on a significant minority of taxpayers,

which may include operating and/or capital costs.

Operating area rates established in one year may continue from year to year upon presentation and approval by Council of an annual budget. Any surpluses or deficits from one year will be applied first to the following year's area rate calculation.

The approved budget, adjusted for surpluses or deficits, forms the basis on which the area rate is calculated.

- 4.2 Area rated services - May include:

- a. Services not readily available to all taxpayers or which exceed service levels provided to the general population such as
 - Sidewalks, street lighting, road maintenance
 - Recreation, cultural or social expenditures provided directly or indirectly (through a third party) on behalf of the Municipality;
 - Cemetery Services

- 4.3 Affected Area: an affected area can be defined in one of the following ways:

- a. Geographically – the area located within the District of West Hants which is situated within the circumference of a circle having as its centre the geographic centre of the section in which the service is located and having a radius appropriate to the service being delivered.

For example, for purposes of determining a residential fire response service level area the radius could extend 8 kms from the closest responding fire station (centre point)

The boundary of a former town or municipality may also be designated as a geographic area for purposes of applying an area rate.

- b. Community of Interest (Facilities or Services) – the area the intended facility or service can reasonably serve.

For purposes of this policy, Council shall adopt the following definitions:

- i. Neighbourhood – a facility or service which is used on a daily basis by citizens who are within a 1 kilometer radius.
- ii. Community – a facility or service which typically attracts people within a 5 kilometer radius or within a former self-governing unit.
- iii. Regional - a facility or service which is intended to serve residents of an entire municipality and attract visitors from outside the municipality.
- iv. Cultural – facility or outdoor space which has an attached historical or cultural value and may attract people within a 30 kilometer radius.

- 4.4 Community Rate: a rate applied to a geographic area of a former self-governing unit intended to offset prior commitments and liabilities entered into prior to dissolution such as debt financing, pension and other liabilities and contracts continuing beyond one year, as examples.

A portion of the community rate may also be set aside to smooth the impact of future taxes upon the Municipality's tax payer's entire community as a result of the ending of the dedicated external funding received to offset operational impacts such as equalization payments and streets and roads formerly maintained by the former municipality or town.

Some community rates end once the debts, contracts or other liabilities are fully satisfied, although area rates may still be applied after that where there is an expanded menu or level of services provided to the community.

5.0 ROLES AND RESPONSIBILITIES

5.1 Association, Society or Local Community Group

- a. Area rates sought by associations, societies or local community groups are responsible, with the help of Administration, to seek approval of Council for the area rate fund's annual budget through the annual budgeting process.
- b. Associations, societies or local community groups are responsible to determine the appropriate funding model to be established for the area rate including:
 - i. The proposed annual budget, following public input and recommendation.
 - ii. Length of funding period if capital in nature, in keeping with the municipality's capital asset policy.
 - iii. Associations, societies or local community groups are responsible to determine if an expense is permissible and are expected to expend funds in accordance with municipal policies and sound business practices, including being accountable to Council for the use of public funds.

5.2 West Hants Finance Department

Staff of the Finance Department is responsible for:

- a. collecting the levy, once approved
- b. processing the payment of expenditures
- c. monitoring appropriateness of expenses
- d. maintenance of financial records including all original receipts invoices and cheque requisitions
- e. provision of advice on financial policies including purchasing, financial reporting and
- f. the oversight of auditing of accounts as required.

5.3 Office of the Chief Administrative Officer

Staff of the Chief Administrative Office is responsible to:

- a. Assist the association, society or community group with setting up and recording the results of all polls held at information sessions with the affected tax payers.
- b. Provide advice and direction in the preparation of information to be released including the reason for requesting an area rate, what services or level of service the rate will apply to, the length of time the area rate is proposed to be in place.

6.0 APPROVAL PROCESS

- 6.1 Area rates must be approved by resolution of Council, ideally, during the annual budget approval process, at the same time as general rates and other taxes of the municipality are levied for the fiscal year - following a recommendation from the Chief Administrative Officer and the Association, Society or Community Group having obtained public support.
- 6.2 Council may be guided by, but is not bound by, the results of the recommendation polling process (outlined in Section 7.)

7.0 PUBLIC INFORMATION AND RECOMMENDATION PROCESS

- 7.1 Public notification of meetings for associations, societies, or local community groups seeking to obtain, maintain or increase area rates under section 5 of this policy shall be given at least 14 days prior to the date of the meeting. Notification should be made in the following manner:
 - 7.1.1 An information letter sent out to all households within the area to be affected, either by Canada Post or door to door delivery. Property owners living outside of the district should be contacted by Canada Post.
 - 7.1.2 The information letter should contain detailed information on the operating costs or capital purchase being proposed, the need and amount of the expenditure, the length of financing and estimated area rate anticipated at the time of the notification.
 - 7.1.3 The information letter should also contain the meeting date, time and location for holding the public meeting.

7.1.4 The public meeting shall be open to the general public but only those taxpayers directly affected shall be eligible to vote on a recommendation to be made to Council. The councillor for the affected area shall be deemed the Presiding Officer. Where an affected area extends beyond one district, the Presiding Officer shall be chosen by the Municipal Clerk for purposes of the meeting.

7.1.5 Voting on recommendations to be made to Council shall be done by secret ballot by those individuals deemed eligible as determined by the Municipal Clerk as they enter the meeting place. The Municipal Clerk shall determine eligibility from the tax roll of the municipality used at the time the information letter is sent out. The first real property taxpayer registered for each property will be deemed as the eligible voter.

7.1.6 Eligible tax payers shall have one ballot per property.

7.1.7 The Municipal Clerk and two other eligible voters appointed by the Presiding Officer shall act as scrutinizers during the counting of the votes conducted by the Municipal Clerk. Not more than one of the scrutinizers shall be a member of the organization requesting the area rate.

7.1.8 The results of the count will be declared immediately following the counting of the ballots.

8.0 APPROVED PURPOSES AND GUIDELINES

- 8.1 Each area rate is required to have an annual detailed budget which is to be submitted in accordance with the annual budgeting process. All expenditures are to be made in accordance with the approved budget.
- 8.2 Area rates funds are to be budgeted on a break even basis. Any deficit which arises in any year must be the first charge on the area rate in the next fiscal year. Reserves or surplus carry forwards are not to occur without a Council approved reserve business case.
- 8.3 Area rate funds can only be used for the provision of services within the municipal mandate as defined in Section 65 of the Municipal Government Act.
- 8.4 Expenditures must comply with the spirit and objectives of the Municipality's purchasing policy and practices as approved by Council.



POLICY
8.5

COFN-001.00

Expenditures must be in accordance with all provincial and federal legislation.

9.0 RECORD KEEPING REQUIREMENTS

- 9.1 All expenditures must have original supporting documentation for payment, no advances will be issued.
- 9.2 All expenditures should be pre-approved by appropriate representatives of the association, society or community group confirming the expenditure is in accordance with appropriate policies and the good or service has been satisfactorily received, prior to submission to the Municipality for payment.

10.0 REPORTING REQUIREMENTS

- 10.1 A financial report for each area rate will be prepared by the Finance Department on a quarterly basis and provided to the area rate society, association or community group and Council.

I Rhonda Brown, Municipal Clerk of the Municipality of the District of West Hants, the Province of Nova Scotia, do hereby certify that this is a true copy of the policy as adopted by the Council of the Municipality of the District of West Hants at a meeting duly called and held on the **12th** day of **April, 2016.**”

R. N. Brown
Municipal Clerk

Adoption	
Notice to Council:	March 22, 2016
Approval:	April 12, 2016
Description: Initial approval of the Area Rate Policy	



MUNICIPALITY OF THE DISTRICT OF WEST HANTS
Tax Collection Policy

1. Purpose

The purpose of this policy is to provide direction regarding tax collection in accordance with various sections of the Municipal Government Act.

2. Definitions

- a. "Council" means the Council of the Municipality of the District of West Hants.
- b. "MGA" means Municipal Government Act.
- c. "Municipality" means the Municipality of the District of West Hants.
- d. "Owner" means the person(s) who owns a property and to whom taxes are assessed.

3. Implementation

- a. Pursuant to Section 69A of the MGA, where a building(s) situated on a property has become permanently unlivable or unusable due to fire, storm or otherwise and the current assessment of the property does not reflect that the building(s) has been destroyed:
 - i. The Municipality shall, upon request, reduce or rebate the property taxes on the building(s) alone for the balance of the taxation year. The owner shall apply in writing to Council asking for a reduction or rebate of property taxes.
 - ii. The Municipality shall ask the Building Official of the Municipality to confirm the complete destruction of the building(s).
 - iii. The Municipality shall ask the Property Valuation Services Corporation to determine the following year's assessment value before any subsequent rebuilding or construction.
 - iv. Upon receipt of the Building Official's and Property Valuation Services Corporation's report, the Municipality shall reduce the amount of the taxes on the building(s) by pro rating the same over the balance of the taxation year from the date of destruction.
 - v. This policy shall be retroactive to December 1, 2000; provided that, if, as a result of this policy being made retroactive, it results in property taxes being rebated, such sums shall be paid without interest.
 - vi. If the owner of the property in question is found guilty of arson, either civilly or criminally, the Municipality shall not rebate any taxes. In the event that taxes have already been rebated, then that rebate shall be void from the beginning, and the taxes, with interest accrued thereon, shall become immediately due and payable, it being the overriding



policy of the Municipality that a person shall not benefit from his or her own wrongdoing.

- b.** Pursuant to Section 113(2) of the MGA, interest shall be charged on overdue taxes at the rate of one and a quarter percent (1.25%) per month (fifteen percent (15%) per annum) simple interest.
- c.** Pursuant to Section 114(2) of the MGA, where an overpayment of taxes has been made, the Municipality shall pay interest on the excess taxes paid at the rate of zero percent (0%) per annum from the date of overpayment.
- d.** Pursuant to Section 123(6) of the MGA, the person executing a warrant is entitled to a fee as stated in their contract for such service.
- e.** Pursuant to Section 134(4) of the MGA, the Municipality hereby delegates to the Treasurer/Director of Finance the power to enter into a tax arrears payment agreement with the owner.
- f.** Payment from the owner shall first be applied to any monies expended by the Municipality on behalf of the owner, such as legal fees and demolition costs that have been charged against the property as miscellaneous invoices and then in accordance with Section 131 of the MGA.
- g.** The Municipality shall not put a property on the list of properties liable to be sold for taxes, rates and expenses if the amount owing for the previous tax year or years (excluding the current year) is less than ten percent (10%) of the total taxes, rates and expenses owing (including interest) for that particular property or two hundred dollars (\$200.00).
- h.** Pursuant to Section 138 of the MGA, the time period for payment of overdue taxes to be set forth in the preliminary notice shall be 30 days.
- i.** The Municipality shall permit the Treasurer/Director of Finance to engage a firm to perform work on a property which may include a survey of the property which has been sold or will be sold at a tax sale. In exercising this discretion, the Treasurer/Director of Finance shall take into consideration the work to be performed by a firm in relation to the overall benefit to the Municipality and all of the circumstances of the particular case.

4. Repeal

The Tax Collection Policies passed by Municipal Council on September 14, 2010 and all previous Tax Collection Policies are hereby repealed.



POLICY

COFN-002.00

I, Rhonda Brown, Municipal Clerk of the Municipality of the District of West Hants, the Province of Nova Scotia, do hereby certify that this is a true copy of the policy as adopted by the Council of the Municipality of the District of West Hants at a meeting duly called and held on the **26th** day of **April, 2016**.

R.N. Brown
Municipal Clerk

<i>Adoption</i>	
<i>Notice to Council:</i>	April 19, 2016
<i>Approval:</i>	April 26, 2016
<i>Description:</i> Repeals and replaces Tax Collection Policies approved by Council September 14, 2010.	



MUNICIPALITY OF THE DISTRICT OF WEST HANTS
Procurement and Tendering Policy

1. PURPOSE

The purpose of this policy is to provide guidelines for the procurement of all goods and services for the Municipality of the District of West Hants. Procurement methods shall be open, fair, transparent and consistent while being both efficient and effective. Procurement methods should reflect the need to make timely decisions and make best use of staff time to reach defensible procurement decisions.

When evaluating a bid, the Municipality shall obtain "best value" which means evaluating bids not only on purchase price and life cycle cost considerations, but also taking into account items such as environmental and social considerations as established by Council from time to time, delivery, servicing and the capacity of the supplier to meet other criteria as stated in the tender document.

2. DEFINITION

For the purposes of this policy, the following definitions are provided:

- a. "Chief Administrative Officer or CAO" refers to the Chief Administrative Officer of the Municipality of the District of West Hants.
- b. "Council" means the Council of the Municipality of the District of West Hants.
- c. "Elected Municipal Official" refers to a Council member and includes the Warden and Deputy Warden unless the context indicates otherwise.
- d. "Senior Manager" refers to senior administrative officer of a department within the Municipality of the District of West Hants.
- e. "Employee" refers to any person directly employed by the Municipality of the District of West Hants.
- f. "Purchasing Authority" refers to the person with the appropriate level of signing authority.
- g. "Goods" means materials, furniture, merchandise, equipment, stationery and other supplies required by a department for the transaction of its business and affairs, and includes services that are incidental to the provision of such supplies.



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- h. "Services" means a service required by a department for the transaction of its business and affairs, but does not include services provided by an employee of the Municipality of the District of West Hants through a personal services contract.
- i. "Construction Project" means a construction, reconstruction, demolition, repair, or renovation of a building, structure, road or other engineering or architectural work. It does not include professional consulting services related to the construction contract, unless they are included in the procurement document.
- j. "Facilities" (*also referred to as building leases*) means all building lease requirements covering the conveyance of the right to use tangible building property for a specified period of time in return for rent.
- k. "Purchase Order" means a document used to finalize the purchase or bid process for goods, services, construction, and facilities.
- l. "Contract" means an enforceable binding legal agreement that is a voluntary arrangement between two or more parties, which is formally documented.
- m. "Public Tender" means a type of procurement where the acquisition of goods, services, construction or facilities must be obtained through public advertisement.
- n. "Bid by Invitation" means a type of procurement where the acquisition of goods, services, construction or facilities must be obtained through solicitation.
- o. "Local Bidder" means a Nova Scotia based supplier that is within 50 km of the main municipal office.

3. APPLICATION

This policy applies to all procurement activities of the Municipality of the District of West Hants. The Chief Administrative Officer (CAO) of the Municipality is responsible for ensuring compliance with this policy.

All Municipal personnel who have responsibility for the procurement of goods, services, construction, or facilities must adhere to this policy. Failure to adhere may result in a temporary or permanent loss of procurement privileges or in more extreme cases result in disciplinary action and/or dismissal.

Elected Municipal Officials, employees of the Municipality or their agents shall not be permitted to bid on the procurement of goods and services for the Municipality, unless their interest is declared and they remove themselves from the decision making process in respect to the matter, as stated in the terms of Municipal Conflict of Interest Act or applicable employee policy.

The CAO and Senior Managers shall have the right to establish and document measures of performance for successful bidders and to refuse to accept bids from suppliers/contractors who have failed to meet such measures in previous performance of contracts with Municipality.

4. PURCHASING AUTHORITY

The CAO is authorized to make purchases for the acquisition of goods, services, construction and facilities for the purposes of carrying on the business of the Municipality, where the amount of the expenditure does not exceed the acquisition values stated below, in any one case (not including HST), and where such expenditure is included in the approved budget allocation:

- Where the value of the goods is between \$10,000 and \$25,000;
- Where the value of the services is between \$10,000 and \$50,000;
- Where the value of the construction project and all associated goods, services, and facilities are between \$10,000 and \$100,000.

Any purchases for the acquisition of goods, services, construction and facilities that exceeds the amounts listed above, in any one case, or are outside of the approved budget allocation authorization must be accompanied by preapproval from Council.

Nothing in this Policy precludes the CAO from seeking advice or direction from Council in relation to the awarding of a tender or from recommending that Council itself award a tender notwithstanding that the tender could be awarded by staff.

The Senior Managers of the Municipality are authorized to establish purchase orders for the acquisition of goods, services, construction and facilities for the purposes of carrying on the business of the Department, where the amount of the expenditure does not exceed the sum of \$9,999.99 (not including HST) in any one case, and where such expenditure has been included in the approved budget allocation.

- Senior Managers may delegate the purchasing authority to designated staff within the Department commensurate with each individual's duties and responsibilities up to \$2,499.99 (not including HST) where such expenditure has been included in the approved budget allocation.

- The CAO shall be required to approve the person designated by the Senior Manager.
- Upon approval, Finance should be made aware of what budget account(s) the delegated staff member is authorized to use.

A flow chart outlining the procurement process can be referred to in Appendix 1.

5. CONTRACTS AND PURCHASE ORDERS

Purchase Orders

A Purchase Order shall be utilized for any purchase over \$500 (not including HST). It should describe the item or service to be ordered, anticipated cost, delivery date, and the account to which the purchase will be allocated in the financial records. Once signed off, changes to purchase order details, including values shall only be amended if the change in value is within the individuals purchasing authority, or a rate set by Council.

Contracts

Contracts shall be utilized for any purchases over \$10,000 (not including HST). The contract is a tool used to finalize the purchase or tendering process for goods, services, construction, and facilities. The contract should include all specific requirements, deadlines, terms, financial commitments, and outline responsibilities of both parties. Contracts can come in the form of tender agreements, service agreements, lease agreements, etc.

Copies of all agreements, quotations, and contracts must be kept with the Senior Manager or designate and originals filed with the Municipal Clerk.

6. Purchasing Process

Petty Cash

Any purchase made below \$25, can be reimbursed by the petty cash fund.

Purchase Cards

Purchase Cards includes Credit Cards and Account Cards. Purchase orders need to be approved before a purchase can be placed on the card. The only exception in waiting for the purchase order approval would be in emergencies, or where timeliness of the purchase is required. In which case the Card Holder or Director of Finance would be notified, with the best estimate of cost and why it couldn't wait for purchase order approval.

Cheque/Electronic Fund Transfers

The Municipality's payment terms are net 30 days, unless other arrangements have been requested, and approved by the CAO or Director of Finance. The Municipality will make every effort to ensure timely issuance of payment.

Further guidelines on the purchase processes can be found in the Accounts Payable Procedure.

7. METHODS OF PROCUREMENT

7 - a. Low Value Expenditures

Senior managers have authority to purchase goods as approved under their annual operating budgets, on an as-needed basis.

For purchases less than \$1,000 (not including HST):

- These purchases would include such items as supplies and services required to maintain on-going and existing operations.
- In any one case, formal price comparisons are not required, although from time to time, some comparison should be done to ensure that the Municipality is getting the best value.
- Senior Managers must approve such purchases and appropriate documentation (e.g. receipts, invoices) must be kept.
- Purchase orders are required for purchases between \$500 and \$1,000 (not including HST)

Where possible, group purchasing among Senior Managers should be considered.

7 - b. Bid By Invitation

The following bidding process should be utilized for the purchases of routine operational goods and services between \$1,000 and \$9,999.99. Such purchases would be approved under their annual operating budget such as office or plant equipment, vehicle maintenance, preventative maintenance agreements, gravel, etc.

For purchases between \$1,000 and \$4,999.99 (not including HST):

- Three verbal quotes, faxes, or emailed bids will be sought from suppliers.
- The decision to award is with the discretion of the Senior Manager.
- The quotations are to be recorded and kept on file, in accordance with the record management policy.

For purchases between \$5,000 and \$9,999.99 (not including HST):

- Bids are solicited by invitation in written form from suppliers; a minimum of three bids will be required.
- The decision is with the discretion of the Senior Manager, as long as the purchase was approved in the budget allocation. If the amount exceeds 10% of the approved budget allocation, the decision is at the discretion of the CAO, upon review and recommendation from Senior Manager.
- The written bids are to be kept on file, in accordance with the record management policy.

Only the bid of the successful supplier will be disclosed to other bidders, upon request. Purchase orders are required for all purchases made under the bid by invitation process.

Exceptions to Bid by Invitation Process

The CAO can approve exceptions to the bid invitation section of the Policy for the following reasons:

- Certain good(s), services, or construction projects may only be provided by one qualified supplier or in limited cases, only a few suppliers are known in which case discretion can be given for inviting bids that normally would exceed \$25,000.
- Further phases of a similar project or service may best be completed by a supplier familiar with the service or project.
- An emergency may require immediate action;
- Senior management may recommend that the tender process should be used for goods, services, or construction projects that would qualify for the bid by invitations process.

7 - c. Standing Offers

Standing Offers result in open Purchase Orders used to guarantee a continuous supply of various goods, services and construction required on a day to day basis, while at the same time assuring that the competitive bidding system is followed. These arrangements between the Municipality of the District of West Hants and the supplier commit the seller to provide goods, services or construction at a specific price for a specific period of time.

These Standing Offers reduce the number of individual bids and reduce overall cost due to the higher volume gained by combining the requirements of a number of departments. Departments can then draw supplies directly from these offers. Standing Offers are governed by the purchase guideline listed in this policy. Administrative guidelines for the approval of Standing Offers are developed by the CAO.



Standing Offers includes a contract, and a standing purchase order.

7 - d. Public Tender

All procurement activity with a purchase value that exceeds \$10,000 (not including HST), in any one case, must be obtained through a public tender. Public tenders shall be solicited through public advertisement, in accordance with the "Public Tender Process" section of this Policy.

Public tenders can be in the form of traditional tenders, request for proposals, or two phase bids. Appendix 2 of this Policy outlines various types of tender processes that can be used.

Examples of such purchases could be: equipment, renovations, construction projects, annual services such as snow plowing and waste collection, or anything outside of the approved annual operating budget.

Tender documents signed by all parties involved qualify as a contract, and a purchase order is set up after the tender is awarded and signed.

Pre-Qualification of Bidders

The Municipality may require, in certain circumstances, where relevant experience, capability, references, evaluation of project team members or other criteria are deemed to be in the best interest of the Municipality, that tenderers be pre-qualified. See Request for Expression of Interest in Appendix 2 for further information.

Time Frames

Multi-year contracts for goods and services shall be re-tendered at least once every five years unless an agreement prevents this action, and contracts may be re-tendered more frequently.

Traditional Tenders

Traditional tenders are a formal invitation to suppliers to submit a bid to supply specified goods or services.

Traditional tenders are usually in the form of a Request for Quotation, and should be used when the procurement requirements of the Municipality can be clearly and completely specified.

Traditional tenders do not have to be opened in public, but if they are not, the name of each bidder and the amount of their bid must be made available to each bidder after the tenders are opened.

Request for Proposals (RFP)

A request for proposals is a formal invitation to suppliers to describe how their services, methods, equipment, and products can address and/or meet the needs of the Municipality.

A RFP may be used when the Municipality is unable to clearly or completely specify the goods or services required, and suppliers are therefore asked to provide a solution to the problem, requirement or objective.

In order to preserve confidentiality of sensitive commercial information contained in a proposal, proposals submitted in response to a RFP, will not be opened in public, but must be opened in the presence of at least two representatives of the Municipality. After the proposals are opened a list of proponents must be made available to the public and the proponents upon request.

Negotiation may be conducted with a proponent after proposals have been opened, subject to complying with the terms of the RFP which must be drafted to avoid unfair "bid-shopping" (that is, to avoid using the bids submitted as a negotiating tool to obtain a better price or other benefit).

The Municipality must award the procurement contract to the supplier whose proposal is determined to provide best value to the Municipality based upon the evaluation criteria set out in the RFP and equitably applied to all proposals.

7 - e. Two Phase Bids

A Two Phase Bid process is used where detailed specifications are not available or it is impractical to prepare a specification based on price. A two phase bid may be issued, inviting the submission of bids as follows:

- i. Phase one: one or more steps in which bidders submit proposals, for evaluation either with or without prices in a separate submission and
- ii. Phase two: only those bidders whose bids were determined to be acceptable based on a preset pass mark will be entitled to submit priced bids for consideration or, where prices have been separately submitted in phase one, such bids are opened and awarded to the lowest overall cost.

This type of procurement has the advantage of a Request for Proposal in phase one and the advantage of a Traditional Tender in phase two. This is the Municipality's preferred method of procurement, as this method achieves the best value.

7 - f. Alternative Procurement Practices

The following are exceptions to this Policy for goods, services, and construction:

Unique Purchases

It may be in the best interest not to invite public tenders for the purchase of various goods and services where maintaining one supplier or make / model may be more efficient to ensure compatibility to the existing operational systems. A written estimate shall be obtained from the sole supplier and the Purchase Order must disclose the reason for not seeking alternative prices and shall be authorized by the Chief Administrative Officer.

Professional Services

Professional services including auditing, banking, legal, engineering, architectural, real estate and financial services are not governed under this policy. However, the policy may be used to acquire professional services if determined to be in the best interest of the Municipality by the CAO.

Generally, these services will be subject to the tender process. These services may be contracted on a term up to five years maximum, on terms satisfactory to the Municipality and based upon qualifications, experience, services offered, past performance, proposed fees and other relevant considerations. A provision to extend the service contract can be added to the initial agreement, upon Council's approval, should the total cost of the contract exceed the CAO's authorization limit.

The Chief Administrative Officer and appropriate Senior Manager are responsible to prepare the specification for these services, the request for proposals, carry out the necessary interviews, and make a decision unless the total amount of the contract exceeds acquisition limits set out in the Purchasing Authority section 4 of this policy. Then a recommendation will be prepared for Council approval.

Funding from Others

When projects are funded by outside agencies (e.g., Federal, Provincial) under Municipality control/supervision, this policy will be followed whenever possible but other agency's guidelines may also apply. Changes in purchasing and tendering practices should be stipulated in the agreement.

Grants to Others

Any community group, organization, club or non-profit organization receiving funding of \$25,000 or higher from the Municipality of the District of West Hants for any single capital projects must use a procurement practices which meets or exceeds those used by the Municipality. A copy of the Municipality's policy will be provided to the group or organization. If the organization is following an alternative policy, the policy must be provided to the Municipality prior to initiating the financial transaction. Community groups receiving funding agree to provide documentation of expenses upon request.

Grants under the \$25,000 threshold for any single capital project, will be evaluated on a per application basis. If deemed necessary for the nature of the project, the community group, organization, club or non-profit organization will be asked to meet the minimum procurement standards either through their own policy or the Municipality of the District of West Hants's policy.

Emergency Acquisition

In the case of an emergency or after business hours, where the delay resulting from inviting tenders or bids would be injurious to the public interest and/or the Municipality's assets, the Chief Administrative Officer or Senior Manager (to the extent of their acquisition authority) may approve the purchase and report it to the CAO through to Council at the earliest date thereafter.

8. SUSTAINABLE PROCUREMENT POLICY

The Sustainable Procurement Policy of the Province of Nova Scotia requires all Municipalities in Atlantic Canada to issue public tenders as of June 30, 2009 for goods greater than \$25,000, services greater than \$50,000 and construction greater than \$100,000. The Municipality will also comply with the Atlantic Procurement Agreement of Nova Scotia when issuing these tenders. Tenders for goods greater than \$100,000, services greater than \$100,000 and construction greater than \$250,000, the Municipality will comply with the Agreement on Internal Trade.

All procurement activity below these amounts can be carried out in accordance with the Municipal Tendering Policy or Guidelines, noted herein.

9. PUBLIC PROCUREMENT PROCESS

Specifications

Senior Managers shall ensure appropriate specifications are prepared for the goods, services, construction and facilities to be acquired. Specifications should be in sufficient detail to allow bidders to prepare a clear and complete response. Where possible, all requirements should be specific rather than implied, (i.e. insurance, warranties, environmental issues, safety requirements, quality of materials and equipment supplied). Where specifications or details are not readily available, Senior Managers will ensure a sufficient and appropriate description of the desired outcome is included.

Procurement Documents

Procurement documents shall include the following:

- Form of Instructions to bidders
- Form of Procurement (see Appendix 2 for appropriate process)

- Form of Contract Agreement
- Form of General Conditions
 - Include method for which tender bids or proposals are evaluated, and list evaluation criteria. It will also include the set pass mark for the proposal evaluation process.
- Project drawings and/ or specifications where required.

Certain procurement methods follow prescribed processes. In addition to the above instructions to bidders may require single sealed envelope response or a two sealed envelope response. In the case of tenders where the specifications for goods or services are clearly known and stated the instruction to bidders shall include, at least, the closing date and time, the fact that all tenders must be submitted in sealed envelopes, clearly marked with the purpose of the tender and includes all information necessary for the tenderer to prepare the bid on the specific requirements for completion of the tendered project.

Other methods of procurement may require a two envelope process. Proposal submissions must be sealed in an envelope separate from the bid. The proposal will be opened prior to the bids and evaluated. Only bidders who have passed this evaluation will have their bid reviewed.

Privilege Clause

A statement shall be included in the advertisement and in the tender documents that states: *"The Municipality reserves the right to reject any or all tenders (or proposals, as the case may be), not necessarily accept the lowest tender, or to accept any tender which it may consider to be in its best interest. The Municipality also reserves the right to waive formality, informality, or technicality in any tender."*

Tenderers to investigate

Tenderers are responsible to know the work sites and conditions discussed in the tender. A statement shall be included in the tender documents that states: *"Tenderers will be deemed to have familiarized themselves with existing site and working conditions and all other conditions which may affect performance of the contract. No plea of ignorance of such conditions as a result of failure to make all necessary examinations will be accepted as a basis for any claims for extra compensation or an extension of time."*

Advertisement

Potential participants are to be notified by posting on the Municipality's website, Nova Scotia Procurement website, and other means of soliciting potential participants, such as the use of newspaper advertising, and/or direct contact may also be utilized.

Single Envelope Tender Openings

- All tenders solicited by the Municipality shall close on Thursday at 2:00 p.m. local time.
- All tenders shall be received by the Municipality at a place and time identified in the tender call. Staff receiving the documents shall stamp the received date and time on the envelope and place the tender in a secure location.
- No tenders shall be received by fax; however, amendments to tenders will be accepted if the tendered price is not revealed in the fax.
- At the appointed time for opening, the Senior Manager, CAO or a member of the Finance Department, and the Administrative Assistant of the department shall meet in the prescribed location.
- The Senior Managers will bring the tenders (which has been securely stored at until the hour of closing) to the prescribed location for public opening.
- The public is permitted to view the tender opening. The Administrative Assistant shall record the proceedings at the opening, including the names of those persons in attendance, names of those who submitted a tender, the document submitted, and the amounts of the bids, if declared at the time of opening.
- Opened tenders will then be referred to the appropriate Senior Manager and/or staff member for review, analysis, and recommendation to the CAO who will ensure that an appropriate written report and recommendation to Council is completed, if required.
- Tenders received after the closing shall be returned unopened to the bidder.
- Any information pertaining to the tender including the names and numbers of bidders will not be divulged until after the tenders are opened.

Two Part Envelope Openings

- During the tender opening process, only the proposal envelope will be opened at the appointed time.
- Cost Envelopes will be opened following an evaluation of all qualified proposals. Only those proposals who achieve a pass mark as established in the Request for Proposal documents will be opened.
- The opening of cost envelopes will be done in the presence of the Senior Manager, CAO or a member of the Finance Department, and the Administrative Assistant of the department and recorded by the Administrative Assistant.
- Opened cost envelopes will then be referred to the appropriate Senior Manager and/or staff member for review, analysis, and recommendation to the CAO who will ensure that an appropriate written report and recommendation to council is completed, if required.
- Individual bidders will only be provided with summary information of the successful bidders score as it relates to their own score. At the request of the bidder a meeting may be held to discuss the bidders.

Tender or Contract Awarding

Depending on the evaluation method defined in the procurement documents, it shall be customary to award the tender or contract to the bidder of the lowest price or the highest cumulative score meeting the specifications. However, the Municipality of the District of West Hants reserves the right to accept or reject any offer; if it is in the best interest of the Municipality to reject the lowest tender and accept another tender, this may be done. The reasons for the decision must be clearly documented.

The evaluation criteria in cases where a tender other than the lowest will be considered shall be as follows:

- Relevant experience
- References
- Past performance history
- Capability to carry out project
- Whether the bid is realistic
- Completion date of bids
- Any other criteria that the Municipality may consider necessary that will be weighted in addition to costs.

In the event that all of the bids received exceed the budgeted appropriation, the Purchasing Authority shall do one of the following:

- Cancel or postpone the project.
- Recommend to the CAO (through to Council) that an additional allocation be made to the affected budget.
- Undertake negotiations in the scope of the work with the bidder submitting the accepted tender to reduce or alter the scope, and advise the CAO of the change in work scope

In the case of a tie bid where there is no local bidder, the names of the bidders will be placed on equal size pieces of paper placed in a box. One name drawn by a person chosen by the CAO will be the successful bidder. In the case of a tie bid where there is a local bidder, the bid will be awarded to the local bidder in compliance with the Sustainable Procurement Policy of the Province of Nova Scotia.

All bidders will be notified of the decision. The winning bidder will be notified, and the agreement will be signed. Copies of the contract will be kept with the appropriate Senior Manager and Municipal Clerk.

After the awarding of a tender, the submissions of all proponents or bidders are open for public inspection except to the extent otherwise stated in the tender. All submissions must be kept for a duration defined in the Records Management Policy.

Amendment or Withdrawal of Tender or RFP Submissions

Tenders or RFP submissions may be amended or withdrawn by letter, e-mail or facsimile. Amendment of individual unit prices is the only acceptable price amendment. Amendments shall not disclose either original or revised total price and shall be submitted in the form specified in the "Instructions to bidders" section of the contract document.

Progress Payments

All progress payments submitted for payment on tendered projects shall be approved by the consultant (if any) and the CAO or responsible Senior Manager.

Project Completion Report

A project completion report must be prepared by the Purchasing Authority and filed with the CAO. This report is a review of the project

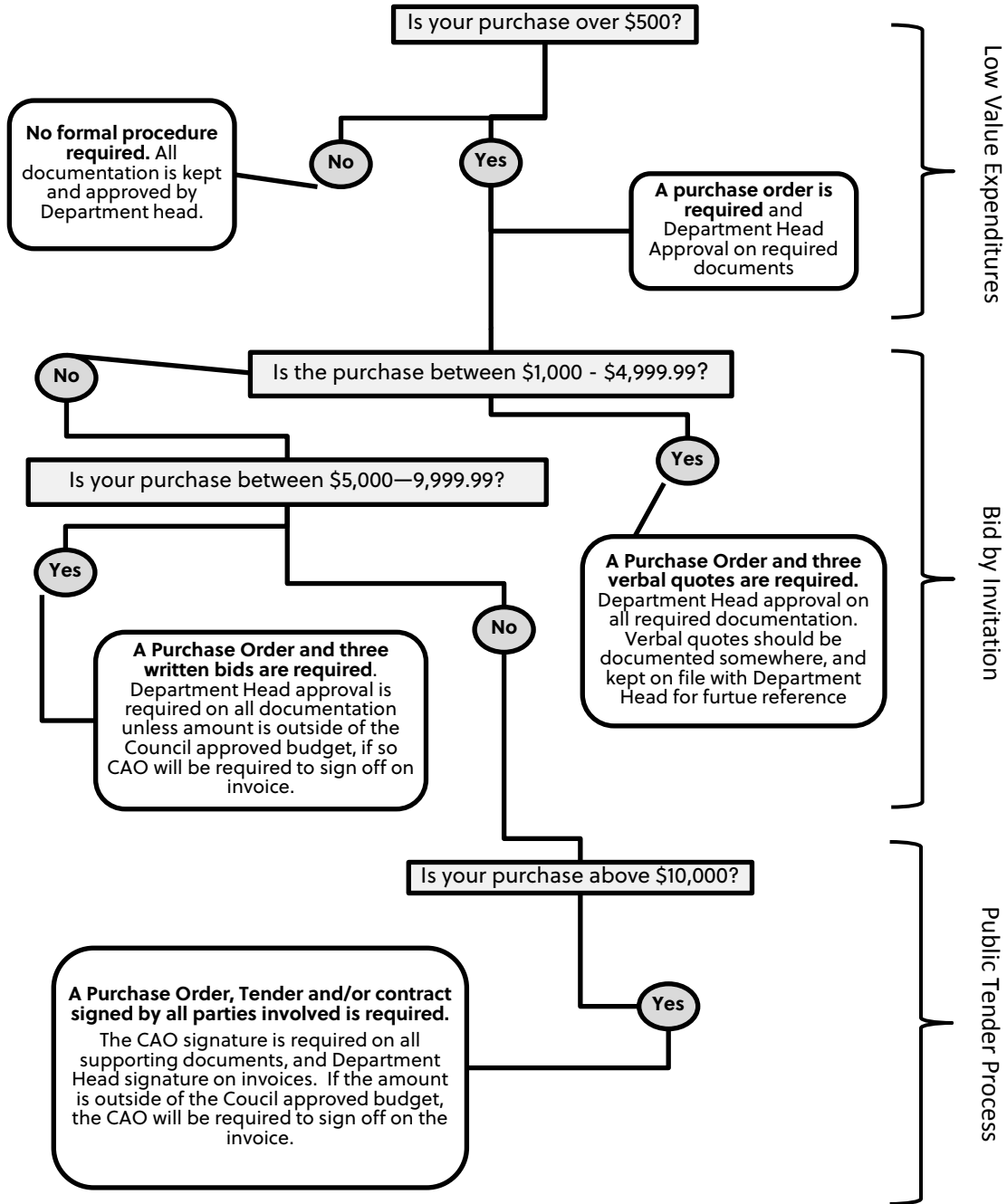
The components of the Project Completion Report:

- Assessment of overall project performance against plan
- Customer assessment of project conduct and results
- Participatory team assessment of project
- Description of project successes
- Lessons learned
- Further action to be taken

10. REPEAL

All previous Purchasing and Tendering guidelines and policy of the Municipality of the District of West Hants are hereby repealed.

APPENDIX 1



APPENDIX 2

Below is an outline of some of the various tools available for use when issuing public procurement documents:

Tenders

Used when the specifications or requirements of a good or service can be clearly articulated. Where substitutions to the specifications are permitted, the document should detail those allowed. Price is usually the deciding factor where all bids meet the stated specifications. The one envelope bidding process is acceptable.

Request for Proposals (RFP)

Used when a supplier is invited to propose a solution to a problem, requirement, or objective. Suppliers are requested to submit detailed proposals (bids) in accordance with predefined evaluation criteria. The selection of the successful proposal is based on the effectiveness, value, and price of the proposed solution. Negotiations with suppliers may be required to finalize any aspect of the requirement. A two sealed envelope process will be used, separating the proposal from the cost.

Request for Construction (RFC)

Used to publicly tender for a construction, reconstruction, demolition, remediation, repair, or renovation of a building, structure, road, bridge, or other engineering or architectural work. When a supplier is invited to bid on a construction project the procurement documents usually contain a set of terms and conditions and separate bid form that apply to that specific project. Suppliers are requested to submit a response (bid) in accordance with predefined criteria. The selection of the successful proposal is based on a number of factors as described in the procurement documents. A request for construction usually does not include professional consulting services related to the construction contract, unless they are included in the specifications. A one envelope bidding process is acceptable.

Request for Quotation (RFQ)

A request for quotation on goods or products with a minimum specification. Award is usually made based on the lowest price meeting the specification. A RFQ does not normally but may sometimes include evaluation criteria. Depending on the terms of the tender the request for quotation can be binding or non-binding, this must be specified. A one envelope bidding process is acceptable.

Request for Standing Offer (RSO)

A public tender to provide commonly used goods or services. The term of the standing offer can vary in duration but will be clearly defined in the procurement documents. RSO's may include evaluation criteria depending on the requirements. Either a one or



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two envelope bidding process can be used, where evaluation criteria are used to short list the submissions.

Request for Expression of Interest (REI)

The Request for the Expression of Interest is similar to the Request for Proposal and it is sometimes referred to as a Pre-Qualification, where suppliers are invited to propose a solution to a problem. The REI, however, is only the first stage in the procurement process. Bidders responding to the REI will be short listed according to their scoring in the evaluation process. The short listed firms will then be invited to respond to a subsequent Request for Proposal. A REI does not normally include pricing as price is a key evaluation criteria used in the second stage RFP process.

I, Rhonda Brown, Municipal Clerk of the Municipality of the District of West Hants, the Province of Nova Scotia, do hereby certify that this is a true copy of the policy as adopted by the Council of the Municipality of the District of West Hants at a meeting duly called and held on the 9th day of **August, 2016**.

R.N. Brown
Municipal Clerk

<i>Adoption</i>	
<i>Notice to Council:</i>	July 26, 2016
<i>Approval:</i>	August 9, 2016
<i>Description: Initial Approval of Procurement and Tendering Policy.</i>	



MUNICIPALITY OF THE DISTRICT OF WEST HANTS
Tax Exemption Policy

1. PURPOSE

- 1.1. To provide a single policy directing the tax reduction or exemption of eligible properties located in the Municipality of the District of West Hants in accordance with Section 71 of the *Municipal Government Act*.

2. DEFINITIONS

- 2.1. "Exempt" means the release from obligation to pay whole or a portion of taxes excluding rates for sewer, water, road maintenance and special tax arrangements.
- 2.2. "Non-Profit Organization" means an association, club, society that are not registered charities, and are organized and operated exclusively for social welfare, civic improvement, pleasure, recreation, or any other purpose except profit. A non-profit organization must be registered in good standing with the Joint Registry of Stocks of Nova Scotia.
- 2.3. "Registered Charity" means a charitable organization, public foundation, or private foundation that is created and resident in Canada. The charity must use its resources for charitable activities and purposes for the relief of poverty, the advancement of education, the advancement of religion or other purposes that benefit the community. A registered charity must be registered with the Canadian Revenue Agency.
- 2.4. "Tax Reduction" means a reduction in the amount of taxes payable on a property from the amount calculated using the commercial tax rate to the amount calculated using the residential tax rate.

3. POLICY

- 3.1. Municipal Council may, by resolution, identify by assessment account number and description, certain properties, which are exempt from taxes levied by the Municipality or which may qualify for a tax reduction.
- 3.2. Unless the description of the property in the policy identified that the tax exemption applies in regards to a specific portion of the assessment for the property, the exemption is for 100% of the taxes levied by the Municipality. Where the description of a property in the Policy makes reference to a portion of the assessment, the property is exempt from such taxes only to the extent of the portion referenced in the Policy.



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- 3.3. Each of the properties identified in the Policy is exempted upon the condition that only for so long as the property (or portion of the property) meets the eligibility requirements of its particular classification.
- 3.4. When a property listed in the Policy ceases to meet the applicable conditions of eligibility for the tax exemption or reduction, the tax exemption or reduction shall cease and the owner of the property shall immediately be liable.
- 3.5. Owners of the properties listed in the Policy shall report to the Municipal Treasurer any change in the status of ownership or use of the property which would affect or could reasonably be interpreted as affecting its eligibility for tax exemption or reduction status pursuant to this Policy within thirty (30) days of such change.
- 3.6. This Policy shall apply to taxes payable or would otherwise be payable for the fiscal year April 1, 2016 – March 31, 2017 and each subsequent fiscal year thereafter.

4. CLASSIFICATION and REQUIREMENTS

- 4.1. Registered Canadian Charity – property of a registered Canadian charitable organization that is used directly for charitable purpose. These properties are eligible for tax exemption.
- 4.2. Nonprofit – property of a non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organization if, in the opinion of Council, the organization provides a service that might otherwise be a responsibility of the Municipality. These properties are eligible for tax exemption.
- 4.3. Nonprofit Commercial – commercial properties of any non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organization. These properties may be given a tax reduction from the commercial to residential rate on all or part of the taxable commercial property, provided they have submitted appropriate documentation.

5. APPLICATION

- 5.1. A request for tax exemption or reduction must be submitted to the Municipal Treasurer in writing. The request should include the property assessment number, description, purpose or use of the property, the class under which the exemption or reduction is being requested and proof of current registration with Canada Revenue Agency as a charity or the Registry of Joint Stocks of Nova Scotia. If the property is leased to a non-profit organization or registered charity, a copy of the lease agreement should be included with the application.



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5.2. The request for tax exemption or reduction shall be given to Council for consideration of approval.

5.3. That for fiscal April 1, 2017 to March 31, 2018, where the application date is extended to June 30th and can be retroactively applied to the 2017-18 fiscal year, Council may amend Schedules A, B, and C of the Tax Exemption Policy to include or exclude qualifying properties.

6. ANNUAL REQUIREMENTS

6.1. Owners of properties listed in Schedules A, B, and C, shall, on or before February 28th of each year, provide a statement that the property use remains the same, the intent is to remain on the tax exemption list and they will provide a copy of their status as a registered charity or as active with the Registry of Joint Stock of Nova Scotia dated within the last twelve (12) months.

7. REMOVAL OF EXEMPTION

7.1. Tax exemption or reductions will be automatically removed when a property changes ownership. The new owners must submit a new written application for tax exemption or reduction to be approved by Council.

7.2. Properties who fail to submit annual requirements by February 28th will be recommended to Council for removal from the exemption lists.

7.3. When a property ceases to be exempt, the property owner shall be responsible for the taxes for the portion of fiscal year remaining.

8. REVIEW

8.1. Council shall review Schedules A, B, and C annually. The Policy shall also be reviewed in accordance with the Identification of By-Law, Policy and Procedure/Practices Policy.

9. EFFECTIVE DATE

9.1. This policy is effective upon publication of Notice of Approval for By-law R-003 First Amendment of the Repeal By-law.



SCHEDULE A
Registered Canadian Charities

Owner	Property Description	Property AAN and PID Number	Charitable Number	Extent of Exemption
Ardoise Comm Recreation Ctr	3 Ardoise School Rd, Arodoise, Land Fellowship Hall	AAN 00108642 PID 45025293	889046595	Full
Ardoise Dist Recreation Ctr	NO 1 Hwy, Ardoise Land	AAN 00108669 PID 45025301	889046595	Full
District Community Club (The)	3554 Highway 215, Centre Burlington Land Fellowship Hall	AAN 00552771 PID 45186798	834509747	Full
Hants Shore Health Association	5638 Highway 215, Lot B-1 Kempt Shore, Medial Clinic	AAN 05942837 PID 45029634	118952795	Full
St Croix Community Club Hall	18 Cemetary Rd, St., Croix, Land Fellowship Hall Building	AAN 04400631 PID 45150075	119172070	Full
Trustees Community Hall	50 Avondale Cross Rd, Avondale, Land Fellowship Hall	AAN 04682041 PID 45170834	890760994	Full
Trustees Ellershouse Community Hall	429 Ellershouse Rd, Lot A-1E Ellershouse, Fellowship Hall	AAN 04682157 PID 45288552	869312546	Full
Summerville and District	59 Summerville Wharf Rd, Summerville, Land Fire Station	AAN 04683587 PID 45180510	0522938-59-03	Full
West Hants Ground Search & Rescue	821 Highway 1, Mount Denson, Land Fellowship Hall	AAN 04790618 PID 45075223	131568560	Full
St. Croix Community Club	NO 1 Hwy, St. Croix Land	AAN 07916345 PID 45291796	119172070	Full
Rotary Club of Windsor	Old Wile Settlement Rd, Wile Settlement, Land	AAN 02469723 PID 45040722	887150993	Full
Rotary Club of Windsor	160 Smeltzer Rd, Upper Vaughan, Land Campground	AAN 04063422 PID 45041506	887150993	Full
Three Mile Plains Community Society	4474 Highway 1, Lot 3 Three Mile Plains, Fellowship Hall	AAN 04612973 PID 45000486	119263994	Full
Three Mile Plains Community Society	4549 Highway 1, Lot A Three Mile Plain	AAN 04612981 PID 45007697	119263994	Full



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Three Mile Plains Communtiy Society	Windsor Back Rd, Lot 4 Three Mile Plains	AAN 04613007 PID 45000494	119263994	Full
Hantsport & Area Historical Society	50 Main Street, Hantsport, NS	AAN 00203831 PID 45044021	886938489	Full
Hantsport & Area Historical Society	48 Main Street, Hantsport, NS	AAN 02648857 PID 45044013	886938489	Full
Ducks Unlimited Canada	No 215 Hwy Cheverie, NS	AAN 05009618 PID 45177771	118888957	Full
Ducks Unlimited Canada	No 215 Hwy Lower Burlington, NS	AAN 04683285 PID 45186632	118888957	Full
Newport Station Church and Community Hall	Wentworth Road, Newport Station, NS	AAN 04683285 PID 45008802	864611223	Full
Newport Station Church and Community Hall	20 Old Irishman's Road Newport Station, NS	AAN 04683366 PID 45008794	864611223	Full
Hantsport & Area Historical Society	46 Main Street Hantsport, NS	AAN 00827185 PID 45044005	886938489	Full
Quick As A Wink Theatre Society	380 Wentworth Road Wentworth Creek, NS	AAN 10492939 PID 45391869	863160750	Full

SCHEDULE B
Nonprofit

Owner	Property Description	Property AAN and PID Number	Extent of Exemption
Canadian Progress Club Halifax & Dartmouth	5466 Highway 14, Windsor, Land Dwelling	AAN 00645125 PID 45075447	Full
Upper Burlington Community	69 Old Walton Rd, Upper Burlington, Land Fellowship Hall	AAN 04681843 PID 45186426	Full
Hants Shore Health Assoc	5638 Highway 215, Lot B-1 Kempt Shore, Medical Clinic	AAN 05942837 PID 45153608	Full
Hants Shore Karate Club	3284 Highway 215, Centre Burlington, Land	AAN 04683854 PID 45186814	Full
Timberland Holdings (2010) Limited	596 Bog Rd, Block #49, Mount Denson, Fellowship Hall	AAN 03259234 PID 45029634	Full
Trustees of Poplar Grove Community Hall	1161 Avondale Rd, Poplar Grove. Land Fellowship Hall	AAN 04682823 PID 45183027	Full
Sweets Corner Hall	6936 Highway 14, Sweets Corner, NS	AAN 04684419 PID 45008059	Full
Sweets Corner Hall	No 14 Highway Sweets Corner, NS	AAN 04684605 PID 45061140	Full
Falmouth Community Hall	147 Falmouth Back Road Falmouth, NS	AAN 04681916 PID 45026465	Full



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Falmouth Community Hall	369 Town Road Falmouth, NS	AAN 05445027 PID 45030335	Full
Newport Corner Community Club	130 Highway 215 Newport Corner, NS	AAN 04682599 PID 45021318	Full
Windsor Plains Community Fellowship Hall	4839 Highway 1, Three Miles Plains, NS	AAN 04684923 PID 45005402	Full

SCHEDULE C
Nonprofit Commercial

Owner	Property Description	Property AAN and PID Number	Extent of Exemption

I, Rhonda Brown Municipal Clerk of the Municipality of the District of West Hants, the Province of Nova Scotia, do hereby certify that this is a true copy of the policy as adopted by the Council of the Municipality of the District of West Hants at a meeting duly called and held on the **15th** day of **March, 2017**.

R. N. Brown
Municipal Clerk

Adoption	
<i>Notice to Council:</i>	February 28, 2017
<i>Approval:</i>	March 15, 2017
<i>Description:</i> Initial approval of the Tax Exemption Policy.	
First Amendment	
<i>Notice to Council:</i>	May 23, 2017
<i>Approval:</i>	June 13, 2017
<i>Description:</i> Addition of Section 5.3 to allow extension of application date and retroactive application to the 2017-2018 fiscal year. Also amended Schedule A and Schedule B by adding exempted properties.	



<i>Second Amendment</i>	
<i>Notice to Council:</i>	March 27, 2018
<i>Approval:</i>	April 10, 2018
<i>Description:</i> Amended Schedule A to include Hantsport & Area Historical Society and Quick as a Wink Theatre Society. Amended Schedule B by removing Trustees of Community Hall - 8929 Highway 215, Pembroke and adding Windsor Plains Community Fellowship Hall – 4839 Highway 1, Three Miles Plains.	



MUNICIPALITY OF THE DISTRICT OF WEST HANTS
Fees Policy

1. PURPOSE

The purpose of this policy is to set out and amend the fees the Municipality of the District of West Hants charges for certain applications, licences and services that are applicable for residents and businesses when requesting permits, licences or other forms of service.

2. SCOPE

This Policy applies to fees set out in by-laws, policies and resolutions authorized by the Council of the Municipality of the District of West Hants. The fee amounts authorized in this Policy may amend those previously set, except those fees amount specifically authorized in a by-law.

3. FEES

The following schedules of fees shall be charged for permits, licences and services provided by the Municipality of the District of West Hants

a) Fees Associated with By-laws

BY-LAW	SECTION	FEE
Building Code Act By-law	5.1 Fees for permits:	
	New Construction of, and additions to, residential buildings, community centers, cottages and churches	\$25.00 + \$0.12 per square foot
	New construction of, and additions to commercial, industrial and other buildings not other wise specified	\$50.00 + \$0.15 per square foot
	New construction of, and additions to sheds, decks, storage buildings, garages, barns, and other farm, forestry or fishing buildings not designated for human occupancy	\$25.00 + \$0.06 per square foot
	Repairs, renovations or alterations to all existing buildings	\$25.00 + \$2.50 per \$1000.00 of value of construction; except that for non-structural repairs, renovation or alterations



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		where the estimated value of construction is less than \$5000.00, the fee shall be \$25.00
	Relocation of mobile homes and mini-homes where there is no finished basement	\$50.00
	Additional fee where construction has been started prior to Issuance of building permit. This fee reflects the heightened municipal costs and risks where a builder requests a permit (and therefore the associated inspection services) after already having started construction. It does not preclude prosecution for non-compliance, and does not prevent the Building Official from requiring construction work to be undone in whole or in part to inspect conditions not otherwise observed.	\$50.00 + applicable building permit fees
	Tents or Air supported structures	\$50.00
	Pools	\$25.00
	Demolition of building/structure	\$25.00
	Renewal or amendment of an approved permit.	\$25.00
	Refund of fees processing charge for incomplete, denied and withdrawn permits	\$25.00
C-001 Cemetery By-law	Section 4.2 Fee for Full Burial Lot Hantsport Resident	\$292.50 + \$315.00 Perpetual Care = \$607.50
	Section 4.2 Fee for Full Burial Lot Non-Hantsport Resident	\$422.50 + \$455.00 Perpetual Care = \$877.50
	Section 4.2 Fee for Cremation Burial Lot Hantsport Resident	\$146.25 + \$315.00 Perpetual Care = \$461.25



	Section 4.2 Fee for Cremation Burial Lot Non Hantsport Resident	\$211.25 + \$455.00 Perpetual Care = \$666.25
	Section 4.4 Charge for burial and disinterment	\$50.00
	Section 4.6 Additional Fee for Winter Burials	Actual costs incurred.
Civic Addressing By-law	Section 5.3 (a) Costs of Private Road Signs	Actual cost charged by Transportation and Infrastructure Renewal for purchase and installation.
D-003 Dog By-law (West Hants residents, excluding Hantsport from effective date of policy, until March 31, 2018)	Section 2 (d) Annual Registration Fee	\$8.00 Spayed or Neutered \$15.00 Non -Spayed or Neutered
	Section 4 (b) Annual Kennel Registration fee	\$10.00
	Section 2 (h) Replacement Tag Fee	\$1.00
	Section 9 (b) Fees associated with impoundment, board, food, care and veterinary	Actual costs incurred
D-003 Dog By-law (Hantsport residents from effective date of policy, until March 31, 2018)	Section 2 (d) Annual Registration Fee	\$20.00
	Section 2 (h) Replacement Tag Fee	\$5.00
	Section 9 (b) Fees associated with impoundment, board, food, care and veterinary	Actual costs incurred
D-003 Dog By-law (effective April 1, 2018)	Section 2 (d) Annual Registration Fee	\$15.00 Spayed or Neutered \$30.00 Non-Spayed or Neutered
	Section 3 (a) (iii) Lifetime Registration Fee	\$75.00
	Section 4 (b) Annual Kennel Registration fee	\$45.00
	Section 2 (h) Replacement Tag Fee	\$7.50
	Section 9 (b) Fees associated with impoundment, board, food, care and veterinary	Actual costs incurred



False Alarm By-law	Section 8 (a) Fee for Second False Alarm	\$100.00
	Section 8 (b) Fee for Third or More False Alarms	\$200.00
Land-Use By-law (West Hants except the community of Hantsport)	Section 2.8 (a) Deposit for advertising and notifications cost for amendments to Land Use By-law and Development Agreements (Un-used portion is refundable)	\$600.00
Land Use By-law (Hantsport only)	Section 4.5 (c) Deposit for advertising and notifications cost for amendments to Land Use By-law and Development Agreements (Un-used portion is refundable)	\$400.00
	Section 4.5 (e) By-law Amendment Application Processing Fee (Refundable if application cancelled before processing begins)	\$200.00
Moving Buildings on Streets By-law (Hantsport only)	Section 72 of 1920 Hantsport By-laws, Bond for moving buildings over streets	\$200.00
	Section 73 of 1920 Hantsport By-laws, Fee for privilege of moving the building on streets Permit	\$3.00-\$5.00 per day (estimated amount due upon application)
Sewer By-law (West Hants except the community of Hantsport)	Section 10 Annual sewer rates	
	Apartments	Single family dwelling rate times the number of apartments.
	Industrial Application	Single family dwelling rate time three
	Long-term care facility	One-half the single-family dwelling rate times the number of residents' room
	Mobile Home Parks	Single family dwelling rate times the number of mobile occupied spaces
	Motels	Within a motel complex, where the motel has winterized motel units, the

		rate shall be one-half the single-family dwelling rate times the number of winterized motel units. In addition, where the same motel complex has seasonal units, the rate shall be in addition one-quarter of the single-family dwelling rate times the number of seasonal motel units.
	Offices	One-half the single-family dwelling rate times the number of occupied offices
	Restaurants	Twice the single-family dwelling rate
	Schools	One-half the single-family dwelling rate times the number of occupied classrooms
	Service Station/Car Wash	Twice the single-family dwelling rate
	All other Commercial Outlets	One-half the single-family dwelling rate
	Vacant Property	One-half the single-family dwelling rate
	TMP Sewer Single Family Dwelling Rate – Operational	\$215.00
	Falmouth Sewer Single Family Dwelling Rate - Operational	\$600.00
	Falmouth Sewer Single Family Dwelling Rate – Capital Phase 1	\$100.37
	Falmouth Sewer Single Family Dwelling Rate – Capital Phase 2	\$70.48
	Section 19 (1) (b) Sewer Service Installation Deposit. (Deposit includes Public Works inspection, contractor dig/closing and street remediation.)	\$1000.00
Sewer By-law (Hantsport only)	Section 5 Water consumption equal to or less than 170 m ³ per fiscal quarter	\$1.89129per m ³



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	Section 5 Water consumption greater than 170 m ³ per fiscal quarter	\$1.00871 per m ³
Sewer Lagoon By-law	Section 4 (a) Sewage dump fee at 1379 Walton Woods Road location.	\$15.00 per metric tonne (this fee may be increased annually by CPI)
	Section 4 (b) Sewage dump fee from outside West Hants at 1379 Walton Woods Road location	Market rate
	Emergency Septage Disposal Fee pursuant to Sewer Lagoon Operating Agreement with GFL at 1379 Walton Woods Road location.	\$60.00 (this fee may be increased annually by CPI)
Special Events By-law	Section 5.1 (b) (iii) Special Events Application Fee	\$100.00
Street Improvement By-law	Section 12 (2) Driveway permit Fee (Non-refundable)	\$75.00
Subdivision By-law (Hantsport only)	Section 6.6.2 Fee for Registering Deeds	Actual registration costs.
	Section 6.13 (a) Fee for filing the approved Final Plan of Subdivision and registering a notice of approval of the plan	Actual cost for registration with Registry of Deeds (These fees are refundable if application not approved)
	Section 6.13 (b) Processing Fee for Final Plan of Subdivision	\$100.00
Subdivision By-law (West Hants except the community of Hantsport)	Section 11 (a) (i) Fee for filing the approved Final Plan of subdivision, certifying a copy of the plan, and registering a notice of approval of the plan	Actual cost for registration with Registry of Deeds (These fees are refundable if application not approved)
	Section 11 (a) (ii) Fee for review and approval of tentative plan of subdivision	\$25.00
	Section 11 (a) (iii) Fee for review and approval of final plan of subdivision	\$75.00 plus \$4.00 for each lot for which approval is requested.
	Section 11 (a) (iv) Additional fee for final plan of subdivision with public or private roads	\$200.00



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	Section 93 (a) (ii) Processing fee for final application for repeal of subdivision	\$50.00
Swimming Pool By-law (Hantsport Only)	Section 5.1.3 Pool Enclosure Permit Fee	\$50.00

b) Fees Associated with Other Policies

Piping of Ditch Frontage Policy	Section 6 Refundable security deposit	\$500.00
Policy to Establish the Fences Arbitration Committee	Section 4. a) Fee for hearing a fences dispute	\$20.00

c) Other Fees

Tax Certificate		\$50.00
Tax Account Statement		\$20.00
Bulk Water Station Token		\$7.50 (600 gallons of water per token)
NSF Cheque Fee		\$25.00
Water Service Installation Deposit	Deposit includes Public Works inspection, contractor dig/closing and street remediation.	\$2000.00
Mortgage Data Transfer Fee		\$10.00 per Assessment Account
Permit for Breaking Soil	Isolated Cross-cuts – Paved Roads	\$20.00 per linear foot
	Isolated Cross-cuts – Gravel Roads	\$10.00 per linear foot
	Major Projects – In roadway	\$9.00 per linear foot
	Major Projects – Back of ditch and Unpaved Roads	\$3.00 per linear foot
	Driveway Culvert Installation Deposit (Refundable if required)	\$300.00
Deposit for Amendments to Municipal Planning Strategy	Deposit includes application fee and advertising and notifications cost for the amendment (Un-used portion is refundable)	\$600.00



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Heritage Property Application		\$200.00 plus actual cost of notification and Registry of Deed fees.
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I, Rhonda Brown, Municipal Clerk of the Municipality of the District of West Hants, the Province of Nova Scotia, do hereby certify that this is a true copy of the policy as adopted by the Council of the Municipality of the District of West Hants at a meeting duly called and held on the 11th day of **July, 2017**.

R. N. Brown
Municipal Clerk

Adoption	
<i>Notice to Council:</i>	June 27, 2017
<i>Approval:</i>	July 11, 2017
<i>Description:</i> Initial approval of Fees Policy COFN-005.03.	
First Amendment	
<i>Notice to Council:</i>	April 17, 2018
<i>Approval:</i>	April 24, 2018
<i>Description:</i> Amended the fees under the Sewer By-law for Falmouth Sewer Single Family Dwelling Rate, Capital Phase 1 and Phase 2, and amended the fees under the Hantsport Sewer By-law.	
Second Amendment	
<i>Notice to Council:</i>	August 28, 2018
<i>Approval:</i>	September 11, 2018
<i>Description:</i> Additon to Section 3 b), a fee for hearing a fencing dispute.	



MUNICIPALITY OF THE DISTRICT OF WEST HANTS
Investment Policy

1. PURPOSE

The Investment Policy of the Municipality of the District of West Hants shall govern the investment of trust funds, reserve funds and surplus cash balances at an optimum level of return while ensuring the principal amounts of investment is preserved. Exceptions to this Policy shall be permitted under Section 100 (1) (b) of the *Municipal Government Act* from time to time upon approval by Council and the Minister of Municipal Affairs.

2. INVESTMENT OBJECTIVES

The Investment Policy seeks to preserve and grow the Municipality of the District of West Hants revenues while adhering to strict legal requirements. Preservation of the principal amount implies a policy of conservative investing which will not necessarily produce the highest rate of return. The fundamental objectives of this Policy are built upon the preservation of capital as well as cash flow liquidity commensurate with the Municipality's expenditure requirements. This is accomplished by structuring the portfolio so that securities mature and/or are accessible concurrent with cash needs to meet anticipated demands.

The investment portfolio shall be designed with the objective of attaining a market rate of return subject to risk. The portfolio of the Municipality shall be managed in a manner which meets liquidity requirements, minimizes risk, and earns a market rate of return. The standards and guidelines for permissible investment are set out in Section 6 of this Policy.

3. DEFINITIONS

For the purposes of this Policy, the following definitions are provided:

- a. "Chief Administrative Officer or CAO" refers to the Chief Administrative Officer of the Municipality of the District of West Hants.
- b. "Council" means the Council of the Municipality of the District of West Hants.
- c. "Elected Municipal Official" refers to a Council member and includes the Warden and Deputy Warden unless the context indicates otherwise.
- d. "Director of Finance" refers to senior administrative officer for the Finance Department within the Municipality of the District of West Hants.
- e. "Employee" refers to any person directly employed by the Municipality of the District of West Hants.

4. APPLICATION

This Policy applies to investments of surplus cash balances held in any funds within the control of the Municipality of the District of West Hants. The Chief Administrative Officer of the Municipality is responsible for administering the investment activities ensuring compliance with this Policy.

The Director of Finance is authorized to execute decisions made by the Chief Administrative Officer, and carry out the investment process outline in Section 8 of this Policy.

The Director of Finance shall recommend to the Chief Administrative Officer investment asset mix parameters and credit quality restrictions and shall develop and maintain appropriate procedures and controls for recording, reporting, and monitoring investments to ensure that they are made in accordance with the Investment Policy. The Director of Finance shall monitor investment performance and prepare at least annual reports for the Chief Administrative Officer and Council. The Director of Finance shall consult with any other person or person(s) whose advice is deemed to be desirable.

This Policy shall be reviewed at least every three years, and reports to Council recommending changes, deletions or additions to the Policy as considered appropriate.

5. CONFLICT OF INTEREST

A conflict of interest occurs when any interested person may benefit materially from knowledge of, participation in, or by virtue of an investment decision.

An "Interested person" includes:

- Any employee or elected official of the Municipality of the District of West Hants who is managing in-house portfolios or is involved in the investment of fund by the Municipality of the District of West Hants

Neither the municipal elected officials, or employees of the Municipality of the District of West Hants shall engage in personal or business activities which would profit from or be affected by the carrying out of their responsibilities as investors of the Municipality of the District of West Hants's fund that would result in personal gain.

Should a conflict of interest occur the person who has a conflict of interest or any person who becomes aware of a conflict of interest situation, shall immediately disclose the conflict to the Chief Administrative Officer. Any such party shall abstain from



decision making with respect to the area of conflict, and a written record of the conflict shall be maintained by the Director of Finance.

6. ELIGIBLE INVESTMENT

The minimum standards and guidelines for competitive bids, and the maximum amounts and terms for each type of investment. All investments should be denominated in Canadian Dollars.

Investment	Maximum investment level (\$)	Maximum Investment Terms
Federal government, and its agencies	No dollar limit	2-year term
Province of Nova Scotia, and its agencies	No dollar limit	2-year term
Any Provincial governments, or its agencies when their credit rating is A or greater ¹	No dollar limit	2-year term
Municipal Finance Corporation of Nova Scotia	No dollar limit	No term limit
Chartered banks, trust companies, and credit unions; operating in the Province of Nova Scotia	\$200,000.00	1-year term
Commercial Paper with a Canadian Bond Service rating of A-2 or higher or a Dominion Bond Service Rating of R1 or higher	\$200,000.00	1-year term
Institutions covered by Canadian Deposit Insurance	Up to insured limit	2-year term
Deposit in accounts at the Municipality's financial institution	No Dollar limit	No term limit

7. SAFEKEEPING

Any investment statement or purchase confirmation resulting from the acceptance of an investment should be forwarded to the Director of Finance or designate, for safekeeping. This should not preclude the option of having certificates held by financial institutions or if a book based investment, held electronically.

8. INVESTMENT PROCESS

¹ Credit ratings found on Canadian Bond Rating or Dominion Bond Rating Services

The procedure of acquiring investments will be as follows:

- 8-1. The Director of Finance determines the amount to be invested by referring to the cash flow forecast.
- 8-2. The Director of Finance determines the length of time to invest the funds and the flexibility of that term. The term is determined within the constraints of the cash flow forecast. Flexibility on the term of the investment may range from one week to a date specified.
- 8-3. The selections of the investment(s) shall be made based on comparison of rates and subject to Section 4 of the Investment Policy. The Director of Finance may provide an updated copy of the Policy, or see that the updated copy of the Policy (which include a listing of eligible investments, Section 6) is provided to participating banks, brokers, or trust companies.
- 8-4. The Director of Finance will phone the banks, brokers, and/or trust companies and inform them of the following:
 - a. Amount to invest
 - b. Term
 - c. Flexibility of term
 - d. Time and date that rates are to be received at the Municipal Office in person, by mail, electronic mail, courier or by facsimile.
- 8-5. The Director of Finance requests approval from the Chief Administration Officer for proposed investments. The selections of the investment(s) shall be made based on comparison of rates and subject to Section 4 of the Investment Policy.
- 8-6. The Director of Finance will advise the successful bidder and ensure that the investment amount(s) and rate(s) are confirmed. Advise the unsuccessful bidders that they were not successful.
- 8-7. The rate as it is received noting all information will be recorded.
- 8-8. The Director of Finance will take action to issue cheque or arrange for bank transfer payable to successful financial institution. (Financial institutions to pay bank charges for bank transfers if any.)
- 8-9. Every investment is to be in the name of the Municipality of the District of West Hants and all registered securities are to bear the name of the Municipality of the District of West Hants.



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- 8-10. The Municipality requires receipts of investment documents, this can come in the form of a certificate from the financial institution or a confirmation of purchase. If documents are being held offsite, the Municipality also requires confirmation that the documentation is held in safekeeping by those institutions. Investment documentation, if not held by financial institutions, shall be kept by the Municipality.
- 8-11. Any investments made are to be reported to Municipal Council at its next Committee of the Whole meeting. The report shall include the principle amounts of investments, what the investments are, as well as maturity dates and yields. The report shall also include details of other investment options received by not selected as well as the current interest rate received on bank deposits held.

I, Rhonda Brown, Municipal Clerk of the Municipality of the District of West Hants, the Province of Nova Scotia, do hereby certify that this is a true copy of the Policy as adopted by the Council of the Municipality of the District of West Hants at a meeting duly called and held on the 13th day of March, 2018.

R. N. Brown
Municipal Clerk

<i>Adoption</i>	
<i>Notice to Council:</i>	February 27, 2018
<i>Approval:</i>	March 13, 2018
<i>Description:</i> Initial approval of Investment Policy COFN-006.00.	



MUNICIPALITY OF THE DISTRICT OF WEST HANTS
Audit Committee Policy

1. PURPOSE

The primary purpose of the Audit Committee (the "Committee") is to provide advice to Council on all matter relating to audit and finance. The objective of the Committee is to:

- a) fulfil the requirements outlined in Section 44 of the *Municipal Government Act*; and
- b) assist Council in meeting its oversight responsibilities by ensuring the adequacy and effectiveness of financial report, risk management and internal controls.

2. SCOPE

This Policy is applicable to all serving members of the Municipality of the District of West Hants Audit Committee.

3. DEFINITIONS

- 3.1. "CAO" means the Chief Administrative Officer for the Municipality of the District of West Hants.
- 3.2. "Director of Finance" means the Director of Finance for the Municipality of the District of West Hants.
- 3.3. "Auditor" means the External Auditor conducting the audit of the Municipality of the District of West Hants.

4. POLICY

4.1. Composition

- 4.1.1. Council shall annually appoint members to an Audit Committee.
- 4.1.2. The Audit Committee will consist of 5 members: the Warden, two Council members, and two members at large who are not members of Council or Municipal employees.
 - a. Members at large should be sufficiently versed in financial matters to understand the Municipality's account practices and policies and the major judgements involved in preparing the financial statements.
 - b. Where an audit committee does not include any members at large the audit committee shall continue to meet and perform its duties and may exercise its powers. The municipality shall advertise to recruit members at large at least once every six month until the requirement is met.
- 4.1.3. The CAO and/or Director of Finance will provide staff support to the Committee. They are not voting members of the Committee.
- 4.1.4. The Council Remuneration Policy will be followed regarding any stipens for the two members at large.



4.1.5. All members must abide by the terms of reference, set out by the Committee and reviewed the by CAO.

4.2. Duties and Responsibilities

4.2.1. Audit:

- a. Review the qualifications, independence, quality of service, performance, and fees of the auditors and recommend the appointment of an auditor to Council;
- b. Carry out the responsibilities of the Audit Committee contained in Section 44 of the *Municipal Government Act*; in consultation with Management.

4.2.2. Finance and Risk Management

- a. Review with Management the quarterly financial updates to be presented to Council;
- b. Management will give a presentation on all financial policies used in the preparation of the external financial statements; at the first annually meeting of the year;
- c. Review with Management the adequacy of internal controls;
- d. Review with Management annually risk management practices including insurance coverage.

4.3. Administration

4.3.1. Meetings of the Committee will be held at least quarterly in April, July, October, and January. Additional meetings may be necessary to review items relating to the audit, and will be called by the Chair.

5. REPEAL

5.1. The Audit Committee Policy dated March 13, 2007 is hereby repealed.

I, Rhonda Brown, Municipal Clerk of the Municipality of the District of West Hants, the Province of Nova Scotia, do hereby certify that this is a true copy of the policy as adopted by the Council of the Municipality of the District of West Hants at a meeting duly called and held on the **8th** day of **May, 2018**.

R. N. Brown
Municipal Clerk



<i>Adoption</i>	
<i>Notice to Council:</i>	April 24, 2018
<i>Approval:</i>	May 8, 2018
<i>Description:</i> Initial approval of the Audit Committee Policy, COFN-007.00 and repeal of the Audit Committee Policy dated March 13, 2007.	

*Hospitality Policy***1. PURPOSE**

The Municipality of the District of West Hants recognizes that hospitality-related activities are, at times, necessary and legitimate expenses supporting the effective conduct of government business and for reasons of diplomacy, protocol, business development, or promotional advocacy. The offering of hospitality will be done in such a manner as to reflect the prudent stewardship of public funds.

The purpose of this Policy is to:

- Provide direction and guidance to Elected Municipal Officials and employees with respect to the appropriate expensing of necessary hospitality expenses that support the Municipality's objectives;
- Ensure hospitality is offered in an accountable, economical, and consistent manner in the facilitation of government business and/or for reasons of diplomacy, protocol, business development or promotional advocacy; and
- Ensure taxpayers' dollars are used prudently and responsibly with a focus on accountability and transparency.

2. DEFINITIONS

For the purposes of this Policy, the following definitions are provided:

- a. "Chief Administrative Officer or CAO" refers to the Chief Administrative Officer of the Municipality of the District of West Hants;
- b. "Council" refers to the Council for the Municipality of the District of West Hants;
- c. "Elected Municipal Official" refers to a Council member and includes the Warden and Deputy Warden unless the context indicates otherwise;
- d. "Employee" refers to any person directly employed by the Municipality of the District of West Hants;
- e. "Hospitality" refers to expenses incurred with hosting individuals from outside of the corporation of the Municipality of the District of West Hants, for reasons outlined above, including receptions, ceremonies, conferences, performances,



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or other group events. Allowable expense may include meals, beverages (non-alcoholic), or other approved items;

- f. "MGA" refers to the Municipal Government Act;
- g. "Municipality" refers to the Municipality of the District of West Hants.

3. APPLICATION

This Policy applies to all Elected Municipal Officials and employees of the Municipality who incur hospitality expense while conducting government business.

- a. Hospitality may be offered under the following circumstances:
 - Hosting dignitaries;
 - Engaging in official public matters with representatives from other governments; business, industry/labour leaders; or other community leaders;
 - Sponsoring conferences;
 - Hosting ceremonies/recognition events; or
 - Other authorized official functions, as approved by Council or the CAO.
- b. All hospitality events require prior authorization by the CAO or his/her designate and require that the "*Hospitality Request Form*" (attached to this Policy) be submitted for approval. If the CAO or designate incurs a hospitality expense, it must be approved by the Warden.

Any request for prior authorization for hospitality events requires the following details:

- Rationale/purpose of the event;
 - Estimated numbers of attendees and their respective affiliations; and
 - Estimated itemized costs including gratuities and supplementary expenses
- c. As per the MGA, hospitality expenditures include anything pertaining to a hospitality event, including:



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- Meals
 - Beverages
 - Room Rental
 - Professional Serving Staff
 - Gifts
- d. While the standard for hospitality is often the provision of non-alcoholic beverages, the provision of alcohol in the context of hospitality for reasons of diplomacy, protocol, business development or promotional advocacy is deemed acceptable in limited circumstances.

Alcohol served at hospitality events will not be paid for or reimbursed by the Municipality but may be offered to individual attendees for purchase.

Any request for approval to serve alcohol at a hospitality event must be approved in advance of the event.

Hospitality events involving alcohol must: be appropriately licensed; be staffed with professional servers; have appropriate drink limits in place; serve food; and offer alternative transportation.

All employees and Elected Municipal Officials are expected to act responsibly in the care and well-being of themselves, other employees, and their respective guests with respect to service of alcohol.

- e. In accordance with the MGA, the Municipality will prepare a hospitality expense report within 90 days of the end of each fiscal quarter. This report must:
- Comply with this Hospitality Policy;
 - Be posted on a publicly available website for the Municipality;
 - Comply with all regulations.

To ensure reports are created and post within 90 days, all hospitality expense claims must be submitted to the Finance Department within 1 month of the event. These Quarterly Reports will be posted publicly on the Municipal Website. The Yearly Reports will be submitted to the Department of Municipal Affairs.



4. ACCOUNTABILITIES

Elected Municipal Officials are responsible for:

- Reviewing hospitality-related expenses for the CAO and approving these hospitality events, that Council sees meet the criteria of this Policy.
- Ensuring compliance with the requirements established by this Policy with respect to hospitality expenses.
- Consistent application of this Policy.

CAO is responsible for:

- Using discretion to make decisions and choices with some degree of flexibility while maintaining compliance and consistent applications of this Policy. When exercising discretion, the following factors must be considered:
 - Ensuring all hospitality events and related expenses initiated or incurred by a Department Head is approved.
 - Approving requests and claims for hospitality-related expenses for Department Heads in instances where the actual cost of the hospitality event exceeds the estimated cost.
- When a situation arises, and discretion needs to be exercised, the CAO should consider whether the request is:
 - Able to stand up to scrutiny by auditors and members of the public;
 - Properly explained and documented;
 - Fair and equitable;
 - Reasonable; and
 - Appropriate.

Employees are responsible for:

- Acting in accordance with this Policy.



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- Submitting completed hospitality-related expenses claims to the CAO, within the time requirements outlined in Section 3.e of this Policy.

The **Finance Department** is responsible for:

- Providing advice and assistance to Council and CAO regarding the application of this Policy;
- Monitoring hospitality expenses for appropriate usage and consistency with policy directives;
- Processing hospitality-related expense claims;
- Monitoring the effectiveness and consistent application of this Policy including coordinating periodic reviews of hospitality expenses to ensure compliance with this Policy; and
- Preparing quarterly and yearly reporting requirements. Quarterly Reports will be posted on the Municipal website, and a Yearly Report will be submitted to the Department of Municipal Affairs.

5. REVIEW

By the January 31st immediately following a regular election held under the Municipal Elections Act, Council will review the Hospitality Policy and, following a motion by Council, either re-adopt the Policy or amend the Policy and adopt as amended.



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Alcoholic Beverage Approval

* Please note, that even once approved, alcoholic beverages are not reimbursed, however the expense of professional serving staff is reimbursed.

Purpose for needing Alcoholic Beverages:

Checklist for Approval:

- Appropriate License Obtained
- Professional Serving Staff
- Appropriate Drink Limits
- Event will include Food Service
- Alternative Transportation Provided

Claimant Name

Claimant Signature

Date:

**Hospitality Pre-
Authorization**

Date:

Reimbursement Approval

Date:

*Attach receipts to this completed form for reimbursement



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I, Rhonda Brown, Municipal Clerk of the Municipality of the District of West Hants, the Province of Nova Scotia, do hereby certify that this is a true copy of the Policy as adopted by the Council of the Municipality of the District of West Hants at a meeting duly called and held on the **11th** day of **December, 2018**.

R.N. Brown
Municipal Clerk

<i>Adoption</i>	
<i>Notice to Council:</i>	November 27, 2018
<i>Approval:</i>	December 11, 2018
<i>Description:</i> Initial approval of Hospitality Policy COFN-008.00	

Original Hospitality Policy signed by Rhonda Brown, Municipal Clerk



MUNICIPALITY OF THE DISTRICT OF WEST HANTS
Acceptance of Donations Policy

1. PURPOSE

The Municipality of the District of West Hants recognizes donations are, at times, necessary in supporting the effective conduct of government business. The acceptance of donations will be done in such a manner as to respect the generosity of the public and their donations.

The purpose of this Policy is to define the:

- Framework for the acceptance of donations by the Municipality;
- Administration of donations;
- Issuance of tax receipts; and
- Appropriate use of donated funds.

2. DEFINITIONS

For the purposes of this policy, the following definitions are provided:

- a. "Cash" refers to any common currency, cheques, money orders, and credit cards normally accepted by the Municipality.
- b. "Chief Administrative Officer or CAO" refers to the Chief Administrative Officer of the Municipality of the District of West Hants.
- c. "Council" refers to the Council for the Municipality of the District of West Hants.
- d. "Donation" refers to a gift by a donor at arm's length of the Municipality. No advantage can accrue to a donor or to any person not dealing at arm's length to the donor as a result of a donation. A donation may be in the form of cash or in kind, meaning a security, a tangible capital asset, a cultural asset, or real property. Donated services are not eligible for consideration under the Income Tax Act.
- e. "Donation Fund" refers to a pool of donated assets established for a specified purpose by Council.
- f. "Elected Municipal Official" refers to a Council member and includes the Warden and Deputy Warden unless the context indicates otherwise.
- g. "Employee" refers to any person directly employed by the Municipality of the District of West Hants.



- h. "Gift" refers to a contribution of cash or property to the Municipality, for which the donor received no consideration in return. Consideration may include, event tickets, use of the property, or dinner and/or performance at a fundraising event.
 - i. "In-Kind Donation" refers to the donation of goods and services that are received in place of cash donations/gifts.
 - j. "Municipality" refers to the Municipality of the District of West Hants.
3. ACCEPTANCE AND USE OF DONATIONS
- I. Donations must only be accepted and used for purposes outlined in the Municipal Government Act, Section 65 – "*Power to Expend Money*".
 - II. Donations must be for purposes consistent with the Municipality's mandate, programs, services, and activities, and must be deemed to be in the public interest.
 - III. The Municipality may elect to accept or decline any donation. If a gift is not accepted, the donor shall be advised of the reason.
 - IV. The Municipality may decline donations from any donor who, in the opinion of the Council, represents a reputational risk to the Municipality, through involvement in activities that are contrary to the values of the Municipality.
 - V. The Municipality cannot accept donations from individuals or organizations, whom are currently in litigation against the Municipality.
 - VI. Donations greater than \$500 must be reviewed by the Director of Finance, or designated individual before being accepted by the Municipality.
 - VII. In-kind donations and donations for which a Donation Fund has not been established by Council can only be accepted if the Municipality has the capability to meet the initial and ongoing costs associated with the gift. This will be decided on a case by case basis by Council.
 - VIII. Council may retain any in-kind donation or, sell the asset and use the proceeds as necessary, unless donated for a designated for a specific purpose. In instances where in-kind are designated for a specific purpose, donor consent will be required before the sale.
4. VALUATION OF IN-KIND DONATIONS
- I. Should Council accept and retain an in-kind donation, the donation will be assessed at its fair market value.
 - a. Should this in-kind donation be Real Property, policy COUNCIL-01-006 Acquisition of Real Property, section 6.c will be followed.
 - II. A donation of inventory by a business is valued at its normal retail price.



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- III. Where a public market does not exist to establish a fair market value of an in-kind donation (e.g. TSE, NYSE, etc.); an independent appraisal will be required.
- IV. A donor may be asked by Council to make a cash donation to cover the costs of an appraisal.

5. DONATION FUNDS

- I. Council may establish Donation Funds for the collection and use of donations.
- II. All cash donations without a specific purpose will be deposited in the General Donations Reserve Fund.
- III. Donations of cash designated for specific purposes will only be accepted by the Municipality where Council has authorized the specific purpose or a fundraising campaign and where the necessary Donation Fund has been established.
- IV. Contributions from a Donation Fund to an organization or individual is considered a grant and must be reported as such.

6. USE OF DONATED FUNDS

- I. The Municipality cannot facilitate a “conduit” relationship between donors and an organization which is independent of the Municipality. This means that the Municipality’s authority to issue tax receipts cannot be used to provide an unrelated organization with the ability to provide contributors with a tax benefit.
- II. The Municipality must retain active control over the use of donated funds, meaning it must actively oversee the use of donated funds. Guidelines are provided in Section 5 of this policy.
- III. Council may authorize the grant of a tangible capital asset or of real property financed with donations to an unrelated organization.
- IV. The Municipality may grant funds to organizations over which it exerts significant financial influence, or which are considered municipal service organizations. Examples of such organizations include, but not limited to, Libraries or Fire Departments.

7. INDEPENDENCE FROM UNDUE INFLUENCE

- I. To ensure that the Municipality retains an arm’s length relationship with the donor and as such, is not subject to undue influence; donations cannot be solicited or accepted from the following:
 - a. A party subject to an application for an approval, license, or permit; or
 - b. A bidder, proponent, or applicant, or any party not acting at arm’s length from a bidder, proponent, or applicant to an open procurement.



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- II. Prior to accepting a gift with a value greater than \$500, the donor is required to make a written declaration that the donation to the Municipality is not concurrent with an approval or procurement process in which they, or their organization or company is applicable, are involved.

8. ISSUING TAX RECEIPTS

- I. Tax receipt will only be issued for donations of \$20 or greater.
- II. Tax receipts will be issued no later than January 31st of the following year.
- III. Tax receipts must include the information prescribed by the Income Tax Act and the Canada Revenue Agency, as follows:
 - A statement that it is an "official receipt for income tax purposes";
 - The name and address of the Municipality, as on file with the CRA;
 - The unique serial number of the receipt;
 - The registration number issued by the CRA;
 - The place or locality where the receipt was issued;
 - The exact date and year the gift was received;
 - The date the receipt was issued;
 - The full name, including middle initial, and address of the donor;
 - The amount of the donation;
 - The amount and description of any advantage/recognition received by the donor;
 - The eligible amount of the donation;
 - The signature of the individual authorized by the Municipality to acknowledge donations;
 - Name and Address of the Canada Revenue Agency, canada.ca/charities-giving.

Should the receipt be for non-cash gifts, the official receipt must also include:

- The date the gift was received;
 - A brief description of the gift received by the Municipality;
 - The name and address of the appraiser (if the gift was appraised).
- IV. Tax receipts must be approved and signed by the Director of Finance.

9. DONOR RECOGNITION



- I. Donors can only receive nominal recognition from the Municipality, per the Canada Revenue Agency. This is defined as having a fair market value equal to 10% or less of the amount of the gift.
- II. Individuals or Organizations who receive advantage recognition from the Municipality, per the Canada Revenue Agency, will no longer be eligible for official tax receipt and will not be considered a donor. This is defined as having a fair market value equal to or greater than 80% of the amount of the gift.
- III. Donations that fall between the nominal and advantage recognition levels, as per the Canada Revenue Agency, will have the recognition subtracted from the donation and an official tax receipt will be issued for the difference.
- IV. Recognition does not include advertising. Advertising disqualifies a gift as a donation. For instance, the Municipality can recognize a corporate donor by naming a room of a building after the company. However, the company logo should not be included in a publication or on a door plaque, as it may be considered advertising.
- V. Names of donors will not be published without their permission.

10. REVIEW

By the January 31st immediately following a regular election held under the Municipal Elections Act, Council shall review the Acceptance of Donations Policy and, following a motion by Council, either re-adopt the Policy or amend the Policy and adopt as amended.

I, Rhonda Brown, Municipal Clerk of the Municipality of the District of West Hants, the Province of Nova Scotia, do hereby certify that this is a true copy of the Policy as adopted by the Council of the Municipality of the District of West Hants at a meeting duly called and held on the 8th day of **January, 2019**.

R.N. Brown
Municipal Clerk

<i>Adoption</i>	
<i>Notice to Council:</i>	December 11, 2018
<i>Approval:</i>	January 8, 2019
<i>Description:</i> Initial approval of the Acceptance of Donations Policy COFN-009.00.	



MUNICIPALITY OF THE DISTRICT OF WEST HANTS
Council Remuneration Policy

1. GENERAL

- 1.1. This policy shall apply to the Warden, Deputy Warden, Councillors and citizen member of a committee who were appointed by Council.
- 1.2. In this Policy
- a. "Committee of Council" means a committee formed pursuant to a resolution of Council.
 - b. "Councillors" means the elected Councillors of the Municipality of the District of West Hants and includes the Warden and Deputy Warden, except where specified.
 - c. "Municipal or Municipality" means the Municipality of the District of West Hants.

2. COUNCILLOR REMUNERATION

- 2.1. Effective April 1, 2018, the Warden shall be paid \$40,392.48 per annum, paid bi-weekly. Effective January 1, 2019, the Warden shall be paid \$46,080.37 per annum paid bi-weekly. In addition, the Warden shall have an expense allowance as determined in the annual budget.
- 2.2. Effective April 1, 2018, the Deputy Warden shall be paid \$23,949.56 per annum, paid bi-weekly. Effective January 1, 2019, the Deputy Warden shall be paid \$27,052.32 per annum, paid bi-weekly. In addition, the Deputy Warden shall have an expense allowance as determined in the annual budget.
- 2.3. Effective April 1, 2018, Councillors, excluding those appointed as Warden and Deputy Warden, shall be paid \$19,958.36 per annum, paid by-weekly. Effective January 1, 2019, Councillors shall be paid \$22,543.49 per annum, paid bi-weekly. In addition, Councillors shall have an expense allowance as determined in the annual budget.
- 2.4. The salary of the Councillors shall be adjusted annually by the Statistics Canada Consumer Price Index (All Items) for the Province of Nova Scotia for the preceding calendar year.
- 2.5. As provided by the Income Tax Act (Canada) as amended, until December 31, 2018 the amounts provided for payments to Councillors shall be paid as follows:
- a. 1/3 as an elected officials tax-free allowance, and
 - b. 2/3 as a taxable stipend.
- As of January 1, 2019 all payments to Councillors shall be paid as a taxable stipend.



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- 2.6. Councillors shall normally attend all meetings of Council, Committees of Council and other committees which Council has appointed them as part of their annual remuneration.
- 2.7. Councillors may miss up to three (3) Council or Committee of Council meetings for any reason and will be allotted two (2) sick day per year (January to December).
- 2.8. A deduction of \$50 from the annual remuneration will be incurred for each missed Council or Committee of Council meeting beyond those stated in Section 2.7 of this Policy. This deduction will not be incurred if the absence is due to attendance at another Municipal commitment or bereavement. Absence from consecutive meetings on a single day shall be deemed as one (1) absence.
- 2.9. Where a Councillor is nominated or appointed by Council to any board or commission or other position, or is otherwise appointed as a representative of the Municipality, any remuneration from that position, excluding reimbursement of expenses from committees, to which the member is entitled, shall be paid to the Municipality.

3. CITIZEN COMMITTEE MEMBER REMUNERATION

- 3.1. All citizen members appointed to a committee by Council shall be paid an honorarium of \$50.00 for attending a meeting, paid bi-weekly.
- 3.2. Attendance for the purpose of remuneration is tracked by Municipal staff for Committees of Council. Those appointed to other committees should contact the appointed member of Municipal staff to confirm attendance at meetings of those committees.
- 3.3. Where a citizen member is appointed by Council to any board or commission or other position, or is otherwise appointed as a representative of the Municipality, any remuneration from that position, excluding reimbursement of expenses to which the member is entitled, shall be paid to the Municipality.

4. TRAVEL EXPENSES

- 4.1. Councillors and citizen committee members will be reimbursed travel cost equivalent to the rate paid by the Province of Nova Scotia for actual kilometres travelled from their principle residence to and from each Council and Committee of Council meeting to which a person was appointed; upon submission of the appropriate form.

- 4.2. Councillors and citizen committee members approved to attend a conference or other training opportunity will be reimbursed for reasonable expenses incurred, upon submission of the appropriate form and accompanying documentation, including:
- a. Accommodations, including tax thereof, (receipt required);
 - b. Allowances for breakfast, lunch and dinner may be claimed or original receipts up to the per diem combined daily rate, except meals included as part of registration fees, for travel within Nova Scotia. Per diem rates will be those established by the Nova Scotia Provincial Government. Per diem rates for West Hants for travel within Nova Scotia are:
 - i. Breakfast \$10.00,
 - ii. Lunch \$15.00,
 - iii. Dinner \$20.00.
 - c. The per diem meal rates in 4.2.b include taxes and gratuity.
 - d. If traveling out of province, Councillors may take any meals at a reasonable higher amount than indicated and be reimbursed for the higher amount if a receipt is attached to their expense claim showing meal costs, taxes and gratuities, except for meals included in registration fees.
 - e. Air travel (economy class) – receipt required;
 - f. Car rental (while at destination) – subject to prior approval and receipts required;
 - g. Taxi / bus fare to and from accommodations to place of business, airport, etc;
 - h. Parking fees, tolls, etc.;
 - i. Telephone expenses required for business purposes and one personal call for every day away;
 - j. Miscellaneous itemized business expenses (receipt required); and
 - k. Registration fees.
 - l. Personal expenses including, but not limited to, movies, other entertainment, personal calls, personal products (newspaper, toothbrush), travel cost not related to the event and alcoholic beverages will not be reimbursed.
- 4.3. All requests for travel expenses must be made within thirty (30) days of the date they were incurred.

5. REPORTING OF EXPENSES

- 5.1. Quarterly the remuneration and travel expenses incurred by a Councillor shall be posted to the Municipal website.

6. REPEAL



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COGE-004.00

6.1. The Councillor Remuneration Policy as amended to January 13, 2009 is hereby repealed.

I, Rhonda Brown, Municipal Clerk of the Municipality of the District of West Hants, the Province of Nova Scotia, do hereby certify that this is a true copy of the policy as adopted by the Council of the Municipality of the District of West Hants at a meeting duly called and held on the **14th** day of **February, 2017**.

R.N. Brown
Municipal Clerk

<i>Adoption</i>	
Notice to Council:	January 31, 2017
Approval:	February 14, 2017
Description: Initial approval of COGE-004.00 Council Remuneration Policy.	
<i>First Amendment</i>	
Notice to Council:	February 27, 2018
Approval:	March 13, 2018
Description: Adjusted salaries for the Warden, Deputy Warden and Councillors, removed the 1/3 tax-free allowance stipend effective January 1, 2019, removed Section 4 Other Fees which included fees for meeting Chairs and attending a function on behalf of the Warden, renumbered the remainder of the Policy and adjusted meal per diem rates.	



Creation Date: December 31, 2014
Approval Date: February 10, 2015
Revision Date:

Policy Category: Council
Next Review Date: November 2016
Replaces: NA

1. Purpose

The Municipality of the District of West Hants wishes to recognize the valued contributions provided through the volunteer efforts of community organizations and agencies on behalf of its citizens. This policy demonstrates and formalizes Council's commitment to assist organizations which provide beneficial programs, services or projects to the community while, at the same time, recognizing the financial restraints affecting the municipality's ability to provide funding to these groups.

This policy will establish eligibility requirements, identify types of funding available, explain how this is established each year and outline application and monitoring and reporting requirements. Application forms and guidelines will be developed by the Administration in support of the policy outcomes.

2. Policy Objective:

The objective of this policy is to treat all organizations fairly, equitably and reasonably, within the parameters established by Council from time to time. Council may establish parameters for funding based on the nature, demographic or geographic location of the service, program or project being proposed. Examples of parameters Council may consider include, but are not restricted to:

- a) Youth development
- b) Senior support and services
- c) Public safety
- d) Provincial events
- e) Heritage and Culture

On an annual basis Council will determine the amount of funding and specify the parameters under which the funding will be provided.

3. Organizational Eligibility – Pursuant to Section 65 (au) of the *Municipal Government Act*, grants or contributions may be expended where required by the municipality to:

- 1. a society within the meaning of the Children and Family Services Act
- 2. a mental health clinic in receipt of financial assistance



- from the Province
3. an exhibition held by an educational institution in the municipality
 4. a club, association or exhibition within the meaning of the Agriculture and Marketing Act,
 5. any charitable, nursing, medical, athletic, educational, environmental, cultural, community, fraternal, recreational, religious, sporting or social organization within the Province
 6. a day care licensed under the Day Care Act,
 7. a registered Canadian charitable organization,

Municipal Government Act, Part X, Sections 293 – 302 Fire Services

Volunteer fire and emergency service providers who have been accepted to provide services to the Municipality of West Hants are eligible for grant funding, as described in *Part X, sections 295 (6) and (7) of the Act*. In addition Council may also expend money for fire and emergency services under the *MGA, sections 65 (g) (h) and 66(4) (e)*.

Heritage Property Act

Heritage designated properties within the boundaries of West Hants may also be eligible for municipal grants and contributions.

4. Types of Grants or Contributions

Grants are generally provided in the form of funds while contributions may be through in-kind support using municipal resources, both tied to a specific outcome. Both sources of support must be reported annually by the municipality, as is required by legislation.

4.1 Service grant

- Operating funding to assist with general operating expenses, including administrative costs and program related expenses
- Capital funding to assist in the acquisition, replacement or extension of life of a capital asset. A separate agreement may be required depending on the nature and value of the asset for which the funds are provided

4.2 Project grant

- one time assistance as seed funding for the start-up of an organization/project
- heritage property conservation work on municipally registered property for work meeting defined guidelines



- funds for a short-term undertaking with a start-up and completion date
 - Loan guarantees to assist an organization in acquiring financial assistance from financial institutions, necessary to support the construction of the project or support of a specific project or capital acquisition.
- 4.3 Community grant
- Recurring events which Council has determined provides significant benefit to the broad community and is open to all members of the public.
- 4.4 Special Event grant
- One-time or first-time events that are of a cultural, social or recreational significance to the community and which may have the participation of more than one organization.
- 4.5 In-kind contributions
- The provision of municipal property/facilities, materials or resources to support a service, program, project or event.
5. Funding Eligibility – An applicant organization must meet the following criteria in order to be considered for a Grant or Contribution.
- 5.1 There can only be one application per organization or project per fiscal year.
- 5.2 Grant applicants should be able to demonstrate active fundraising efforts to support the continuation of a program, project or service. The Municipality of West Hants should not be considered as a primary source of funding for the organization. (This Section 5.2 is not applicable to those applicants who provide volunteer services on behalf of the municipality in lieu of the municipality providing the services directly, i.e. Volunteer Fire Societies.)
- 5.3 Funding requests can be defined as events/projects/programs which support, sustain, promote, inform, educate, celebrate, preserve, and/or provide access to the arts, culture, environment, heritage, safety and/or health activities for a specific or general demographic or geographic group.
- 5.4 Requests for financial assistance for events of a municipal, provincial or national significance which would be expected to bring economic and/or public relations benefit to the Municipality.



- 5.5 To qualify for funding, the applicant must demonstrate a commitment to all of the following principles:
- a) Accessibility (open to all West Hants residents)
 - b) Effectiveness (funding supports specific municipal goal or objective)
 - c) Accountability (through sound management and financial practices)
- 5.6 Individuals are not eligible for funding under the Grants and Contributions Policy except through recognized organizations or where legislation allows the Municipality to do so.
- 5.7 Funding will not be provided to offset accumulated deficits or funding shortfalls. Funding consideration is based only on budgeted revenues and expenditures in the year for which the assistance is requested.
- 5.8 The applicant organization must spend or allocate grant funding within the current fiscal year for which it has been approved and for the sole purpose under which it has been granted.
6. Application Process
- 6.1 Requests for funding under this program must be submitted on or before the deadlines stated by West Hants Administration. Public notification will be provided of the submission dates and requirements for all grant programs.
- 6.2 All applications must be accompanied by the required documentation to be considered complete when received.
- 6.3 Incomplete or late applications received after the deadlines set by Administration will not be processed.
- 6.4 Applicants receiving a grant or contribution from the General Grants and Contribution Program will not be eligible to receive a grant or contribution under any other grant program established by Council in the same fiscal year.
7. General Terms
- 7.1 Granting of assistance in any one year or over several years is not a commitment to future year's funding.



- 7.2 Applications for in-kind support will be forwarded to the respective department for review and a separate report to Council will be prepared for consideration and approval.
- 8.0 The Role of Administration
- 8.1 The Administration of West Hants will set application deadlines, receive and process written and complete submissions by applying established parameters, within the budget approved by Council.
- 8.2 Grant applications determined to be ineligible for funding shall be notified, in writing as soon as is practically possible.
- 8.3 The Chief Administrative Officer will provide a written report to Council on the recommended disposition of funds, annually.
- 8.4 Requests for grants, contributions or in-kind support received outside of the established grant application period will only be considered should sufficient funding be available in the current fiscal year.
8. Related Programs
- 8.1 West Hants Recreation Department Grant Program (existing)
- 8.2 Youth Travel Assistance Grants (existing)
- 8.2 Community Trail Funding Program (existing)
- 8.3 West Hants Recreation Department In-kind Contribution Grant Application (new)
- 8.4 Grants to Recognized Fire Services (existing)
- 8.5 General Grants and Contributions (existing)
- 8.6 Heritage Designated Properties Grant (draft)



POLICY

**MUNICIPALITY OF THE DISTRICT OF WEST HANTS
Grants and Contributions Policy**

COUNCIL-01-003

I, Rhonda N. Brown, Municipal Clerk of the Municipality of the District of West Hants, the Province of Nova Scotia, do hereby certify that this is a true copy of the policy as adopted by the Council of the Municipality of the District of West Hants at a meeting duly called and held on the **10th** day of **February, 2015**.

R. N. BROWN

Municipal Clerk



POLICY

COUNCIL 01-005

MUNICIPALITY OF THE DISTRICT OF WEST HANTS
Reserve Policy

Creation Date: February 17, 2015
Approval Date: March 10, 2015
Revision Date:

Policy Category: Council
Next Review Date: January 2016
Replaces:

POLICY STATEMENT

It is the policy of the Municipality of the District of West Hants:

- to establish reserves and reserve funds for planned future capital expenditures, unexpected or unpredicted events, or extraordinary expenditures which would otherwise cause fluctuations in the operating or capital budgets,
- to manage reserves, reserve funds, and deferred revenue in a responsible manner, and
- to use reserves, reserve funds, and deferred revenue solely for the specific purpose previously determined.

1. PURPOSE

- 1.1 The purpose of this policy is to establish long term funding strategies for the Municipality and to ensure good financial and cash management for ongoing financial stability. This policy will support decisions relating to long-range financial planning for operations and capital projects in order to minimize both debt servicing costs and significant annual budget impacts by allocating costs over a number of years through the prudent use of reserves and reserve funds.

2. SCOPE

- 2.1 The Reserve Policy applies to all departments and local boards of the Municipality of the District of West Hants.

3. LEGISLATION

- 3.1 Under the *Municipal Government Act* for the Province of Nova Scotia (1999), the only reserve fund required is a Capital Reserve Fund (*Municipal Government Act* 99(1)). Council can maintain other reserve funds as it determines necessary (*Municipal Government Act* Section 99(6))



4. DEFINITIONS

4.1 In this policy,

- a. **"Deferred revenue"** means revenue that is considered a liability on the Municipality's financial statements until, overtime, it becomes relevant to current operations, such as a prepayment received for something that has not yet been provided. Deferred revenue is set aside in an obligatory reserve fund for a specific purpose by legislation, regulation, or agreement. Development charges and federal and provincial gasoline tax are examples of deferred revenue.
- b. **"Reserve"** is an allocation from net revenue at the discretion of Council, after the provision for all known expenditures, and is authorized under the provisions set out in the *Municipal Government Act* (99 & 99(6)). It has no reference to any specific asset and does not require segregation as in the case of a reserve fund.

A reserve may be established for a predetermined purpose and applied for that purpose at the discretion of Council. Revenues set aside for operating funds or tax rate stabilization are examples of reserves.

- c. **"Reserve fund"** means a fund with assets which are segregated and restricted to meet the purpose of the reserve fund. It is based on a statutory requirement or defined liability payable in the future and is usually prescriptive as to the basis for collection and use of monies in the fund. There are two types of reserve funds: obligatory reserve funds and discretionary reserve funds.
- d. **"Obligatory reserve fund"** means a reserve fund created when a provincial statute requires that revenue received for special purposes be segregated from the general revenues of the municipality. Obligatory reserve funds are to be used solely for the purpose prescribed for them by statute. An example of an obligatory reserve fund is the Federal Gas Tax Fund.
- e. **"Discretionary reserve fund"** means a reserve fund created under the *Municipal Government Act* (99 & 99(6)) when Council wishes to earmark revenue to finance a future expenditure for which it has the authority to spend money, and to set aside a certain portion of any year's revenues so that the funds are available as required. An example would be a discretionary reserve fund set aside for a specific purpose such as to build recreation facilities.



5. POLICY REQUIREMENTS – ADMINISTRATION

5.1 Creation

Council shall establish a reserve fund for liabilities of the Municipality which are incurred but not payable until later years and may establish a reserve or reserve fund to be used for any other authorized exclusive purpose. A discretionary reserve fund may be created where Council wishes to raise an amount from current revenue to finance future expenditures and this revenue is to be set aside from general operations to ensure that it will not be used for any other purpose and will be available when needed. A reserve is preferable to a reserve fund in order to keep money available for financing daily operations, reduce accounting entries caused by inter-fund transfers, and to simplify financial statement preparation.

The use of reserves is one way of maintaining a sound financial position, but cash flow changes, risk management or other considerations may affect reserve requirements. Reserves must be supported by financial evidence indicating the extent of the reserves required. Reserves and discretionary reserve funds help to stabilize the general municipal tax levy and reduce the need for debentures. The assets of reserve funds can be invested to earn income, thus helping to reduce the amount of money to be set aside. Investments are subject to the *Municipal Government Act* (100) or as approved by council.

Reserves and reserve funds are created by specific motions of council or as part of other motions, such as those for development charges or annual budgets.

5.2 Intended Use

Any change to the purpose for which the reserve or reserve fund is designated must be permitted by *Municipal Government Act* (99) and approved by a motion of Council. Before creating a new reserve or reserve fund, the option of adding an incremental contribution to an existing reserve or reserve fund of a like nature will be considered. Reserves or reserve funds for different purposes shall be separate, but each may include a group of services in the same category. Flexibility can be achieved by defining, in the establishing motion, the intended use in more general terms, such as "recreational purposes" rather than "swimming pool".

5.3 Limitations

Transfers shall be made into or from reserves or reserve funds as prescribed by the *Municipal Government Act* (99 (4)) or as approved by council, from time to time.

The annual budget shall set out the estimated portion of revenues considered necessary to be paid into Municipality reserves and reserve funds.



For reserves and discretionary reserve funds, revenue shall come only from contributions from the operating fund, contributions from the capital fund, and investment income. For obligatory reserve funds, revenue may also come from development charges, developer contributions, or higher levels of government.

Money in a reserve or reserve fund shall be spent only for the predetermined purpose(s) of the reserve or reserve fund.

5.4 **Transfer timing**

Contributions from operating budgets to reserves shall be transferred upon the approval of the Municipality's budget. Contributions from reserves and reserve funds to capital or operating accounts shall be transferred at least bi-annually (in June and December) or upon completion of a project. Transfers from a reserve or reserve fund shall not occur if the transfer would put the reserve or reserve fund into a negative balance. If such is the case, inter-fund borrowing will be investigated as a funding source.

5.5 **Interest Allocation**

Earnings from combined investments shall be credited to each separate fund in proportion to the amount invested from it.

5.6 **Budget Surplus**

Accumulated surplus from the previous fiscal year will be moved into the Operating Reserve(s). The transfer of a portion of the accumulated surplus balance to current year operations can be used only for emergencies, non-recurring operating expenditures, or early debt repayment expenditures.

5.7 **Authorization**

The Finance Department shall be responsible for monitoring the status of reserves and reserve funds, for determining the appropriate source of financing for the Municipality's programs and capital works, and for making recommendations to Council through the CAO on the use of reserves and reserve funds. Utilization of funds from a reserve or reserve fund must be identified in an approved annual budget or a separate report submitted to Council for approval outside the normal annual budget process.

Transfers from contingency reserves to address unanticipated fluctuations in expenditures shall be authorized by Council through approval of staff recommendations in periodic variance reports.



5.8 Adequacy

The adequacy of an individual reserve or reserve fund shall be determined on a case-by-case basis using an estimate of the timing and magnitude of the costs to be incurred and a projection of expected contributions and interest earned.

Updated forecasts of reserve or reserve fund balances will be provided to assist with the evaluation of any increases / decreases in revenue or expenditures.

Forecasts will be developed for each reserve and reserve fund and will be updated at least annually.

5.9 Inter-Reserve Fund Borrowing

Temporary inter-fund borrowing to cover a reserve fund shortfall is permitted and encouraged to avoid external debt charges. However, borrowing from a reserve or reserve fund may occur only when an analysis of the reserve has determined that excess funds are available and that the use of these funds will not adversely affect the intended purpose of the reserve.

The *Municipal Government Act* (99 (5)) permits inter-fund borrowing from the Capital Reserve Fund, but the prescribed terms of repayment must be defined and the amounts borrowed must be repaid with interest at a rate not less than the interest rate the municipality would pay to borrow the funds for a similar term from another source.

Other temporary inter-fund borrowing must be repaid with interest at a rate based on the actual annual average balance of the reserve fund and the Royal Bank Prime rate minus:

- 1.90% for balances between \$0-2,499,999.99
- 1.85% for balances between \$2,500,000.00 - \$4,999,999.99
- 1.80% for balances of \$5,000,000.00 and over

5.10 Reserve Fund External Debt

Debt repayment is not normally funded through a reserve. Instead, debt shall be incurred and repaid through the operating fund with corresponding transfers to and from reserves. Any funding of debt costs shall be identified in the Municipality's annual operating budgets.

5.11 Reporting

Reserve and reserve fund balances, projected contributions, and planned expenditure withdrawals shall be presented with the annual budget.

Balances of reserves, discretionary reserve funds, and deferred revenue with comparative figures shall be disclosed by way of a note to the financial statements, with specific reference



made on the financial statements to the note, in conformity with the requirements of Public Sector Accounting Standards.

6. TARGET RESERVE LEVELS

6.1 Reserves and reserve funds are a critical component of the Municipality's long-term financing plan and offer liquidity which enhances the Municipalities flexibility in addressing operating requirements and in permitting the Municipality to fund capital projects internally. By adherence to prudent financial management, the Municipality of West Hants will take steps to:

- a. Limit its reliance on debt for financing infrastructure and to ensure that the total debt burden of the municipality does not exceed the total of all reserves and reserve funds.
- b. Ensure that Operating reserves and reserve funds are at least 8% of operating revenue
- c. Target lifecycle reserve fund annual contributions to be based on a percentage of the value of the relevant assets (currently assets valued at historical cost):
 - 2% Buildings
 - 2% Transportation
 - 8% Vehicles
 - 2% Sewer

7. POLICY REVIEW

7.1 This policy will be reviewed at each new term of Council.

I, Rhonda N. Brown, Municipal Clerk of the Municipality of the District of West Hants, the Province of Nova Scotia, do hereby certify that this is a true copy of the policy as adopted by the Council of the Municipality of the District of West Hants at a meeting duly called and held on the **10** day of **March, 2015**.

R. N. BROWN
Municipal Clerk



MUNICIPALITY OF THE DISTRICT OF WEST HANTS
Sample Point Credit Procedure

1. Purpose:

To acknowledge the "Good Will" of customers who permit Utility personnel to regularly collect water samples at their locations.

This procedure outlines the activities and responsibilities involved in applying this credit.

2. Responsibilities:

The Public Works Department is to advise the Utility Clerk (or designate) of the name and civic location of the official sample points.

The Utility Clerk will then apply the "Sample Point Credit" to these accounts.

3. Procedure:

- 3.1. The Public Works Department will advise the Utility Clerk (designate of the name and location of the official sample points.
- 3.2. The Utility Clerk will apply a \$15.00 credit each quarter to the accounts identified in step one of this procedure. This "Sample Point Credit" will be shown on the quarterly water billing.
- 3.3. These "Sample Point Credits" are to be funded from the appropriate Water Utility account.

Approved By: _____
Cathie Osborne, CPA, CGA
Chief Administrative Officer

Adoption	
Notice to Council:	Not Applicable
Approval:	April 1, 2015
Description: Original approval as policy number WAT-Admin-20 Sample Point Credit.	
First Amendment	
Notice to Council:	Not Applicable
Approval:	July 4, 2017
Description: Reformatted and renamed as ADFN-004.01 Sample Point Credit Procedure.	



PROCEDURE

ADFN-004.01



POLICY

ADMIN-01-010

MUNICIPALITY OF THE DISTRICT OF WEST HANTS
Employee Recognition Policy

Creation Date: October 27, 2014
Approval Date: November 10, 2014
Revision Date:

Policy Category: Administration
Next Review Date: November 2016
Replaces:

1. Purpose

The Municipality of the District of West Hants wishes to recognize and reward employees for achieving milestones in employment duration and commendable service. Recognizing and rewarding years and commendable service can boost employee morale and promote employee retention. To be effective recognition and rewards should be delivered personally.

This policy will speak to three areas of recognition; long service, retirement and the annual staff recognition event and establish guidelines for appropriate and reasonable recognition of employment.

2. Application

The Municipality shall pay these benefits in recognition of service where the employee is continuously employed at the time they become eligible. These benefits may qualify as a taxable benefit under the *Income Tax Act* and, if so, will be shown on the employee's T-4.

3. Eligibility

- 3.1 Long Service - permanent employees of the Municipality who have worked a minimum of five (5) years with the Municipality
- 3.2 Retirement - permanent employees of the Municipality who have reached the requirements for retirement and have a minimum of five years employment
- 3.3 Annual Staff Recognition – all employees who were employed at any time during the year of the event
- 3.4 Employees are eligible to receive both the Long Service Award and Retirement Gift, should they achieve the milestones in any one year.

4. Recognition and Awards

- 4.1 Long Service – Awards for long service will be handed out at the annual staff recognition event. Effective November 10, 2014, employees achieving the following milestones in the calendar year will be eligible to receive a certificate and gift of value up to:

- In the 5th year of service – \$ 50



POLICY

ADMIN-01-010

- In the 10th year of service – \$ 75
- In the 15th year of service – \$100
- In the 20th year of service – \$125
- In the 25th year of service – \$150
- In the 30th year of service - \$175
- In the 35th year of service – \$200
- In the 40th year of service – \$225

4.2 Retirement Award

Recognition of retirement may occur on or about the day of retirement or at the annual staff recognition event. Employees retiring with the following milestones will receive a gift of a value up to:

- Between 5 and 9 years of service - \$50
- Between 10 to 15 years of service - \$100
- Between 16 to 20 years of service - \$150
- Between 21 to 25 years of service - \$200
- Between 25 to 30 years of service - \$250
- Over 31 years of service - \$300

4.3 Annual Staff Recognition

In recognition of the work employees carry out on behalf of the residents of the Municipality of the District of West Hants, Council will fund and participate in the planning and execution of an annual event in which to recognize employee efforts. The event may be a reception, dinner or some other similar event where employees and a guest may attend and receive their service and/or retirement awards.

5. Related policies, procedures and legislation

- Personnel Policy

I, Rhonda N. Brown, Municipal Clerk of the Municipality of the District of West Hants, the Province of Nova Scotia, do hereby certify that this is a true copy of the policy as adopted by the Council of the Municipality of the District of West Hants at a meeting duly called and held on the **10th** day of **November, 2014**.

R. N. BROWN
Municipal Clerk



POLICY

ADMIN-02-003

MUNICIPALITY OF THE DISTRICT OF WEST HANTS
Disposal of Surplus Goods and Materials

Creation Date: June 30, 2015
Approval Date: July 22, 2015
Revision Date: July 23, 2015

Policy Category: Administration
Next Review Date: July 2017
Replaces: ADMIN-01-003

1. Purpose

1. To establish a process to determine the continued usability of West Hants assets
2. To declare and divest of assets of the Municipality in an orderly and transparent manner.

2. Definitions

In this policy:

- a) "Appraisal" means a written estimate of current market value conducted by an independent, accredited appraiser
- b) "Asset" includes
 - i) Tangible capital assets as defined and applied within the municipal context such as vehicles, infrastructure;
 - ii) Goods and Materials
- c) "Goods and Materials" includes furniture, office equipment, vehicles and Information Technology ("IT") equipment
- d) "Municipality" refers to the Municipality of the District of West Hants
- e) "Government" means the Government of Canada, Government of the Province of Nova Scotia, a corporation that is an agent of Her Majesty in the Right of Canada or the Province, and a municipal unit.
- f) "Obsolete" means material, goods and equipment no longer usable in the service for which they were purchased and cannot be used safely or economically for any other purpose and shall be disposed of following appropriate waste disposal requirements
- h) "Surplus" means goods, materials, vehicles and equipment that are no longer required by the user of a department

3. Declaration of Surplus Status

1. In all instances the Chief Administrative Officer shall ensure that the disposal of Municipal assets is appropriately documented and that such records are maintained as per the Municipality's Records Management Policy.
2. The Chief Administrative Officer shall identify which materials and goods are surplus and/or obsolete to Department requirements.



4. Information Technology Equipment

It is the intention of the Municipality of West Hants to dispose of surplus IT equipment in an environmentally friendly manner which may include transferring ownership or disposing of the item in keeping with provincial regulation.

a) Definitions:

1. "IT equipment" includes, but is not limited to
 - i) desktop computers
 - ii) laptop computers
 - iii) monitors
 - iv) keyboard/mouse
 - v) scanners
 - vi) digital projectors
 - vii) external storage devices
 - viii) printers or plotters
 - ix) photocopiers
2. "CFS-NS": Computers for Schools Nova Scotia
3. "AVRLB": Annapolis Valley Regional Library Board
4. "ACES": Atlantic Canada Electronics Stewardship

b) Disposal Criteria:

IT equipment is considered surplus when it no longer supports a business need of the municipality within the following timeframes:

1. Desktop computers – 3 years, 4 years maximum usage
2. Laptop computers – 3 years maximum
3. Equipment that is sufficiently functional to provide continued usability (keyboards, mouse, printers, etc.) – otherwise is eligible to be declared obsolete
4. Cell phones and smartphones – 3 years maximum
5. iPad (or tablet devices) – 3 years maximum

c) Disposal Procedure:

Surplus IT equipment which has been declared as surplus shall be disposed of in the following manner:

1. Laptop and Desktop computers shall have all memory erased and hard drives removed. First right of refusal shall be given to CFS-NS



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program. Otherwise the equipment shall be deemed obsolete and shall be sent to local ACES depot for environmentally friendly disposal.

2. Other equipment shall give first right of refusal to CFS-NS Program. Otherwise the equipment shall be deemed obsolete and shall be sent to local ACES depot for environmentally friendly disposal.
3. Cell Phone and Smartphones deemed obsolete shall have memory cleared and be returned to vendor for environmentally friendly responsible disposal.
4. iPad (or tablet devices) shall have memory erased and the AVRLB given first right of refusal and then offered to the CFS-NS. Otherwise the equipment shall be deemed obsolete and shall be sent to local ACES depot for environmentally friendly disposal.

d) Record Responsibility

The Director of Finance, or designate, shall be responsible for making contact with AVRLB and/or CFS-NS, the transferring of surplus assets and the preparation and retention of records of disposal of IT equipment.

5. Surplus Goods, other than IT Equipment

- a) A record (list) of goods and materials surplus and/or obsolete to a department shall be prepared annually and signed off by each department's director. A copy of each surplus list will be circulated to all municipal departments who will either request transfer of the asset for internal use or confirm there is no departmental requirement for the asset.
- b) Once all departments have signed off on the surplus/obsolete list(s), the final list will be filed with the Chief Administrative Officer who will review and confirm surplus/obsolete status.
- c) Surplus/obsolete goods will be gathered and stored in secure and weather appropriate locations until final disposal.
- d) Surplus goods will be offered on a first come, first served basis to non-profit organizations through the posting of an expression of interest on the municipality's website and the filing of a formal request by the non-profit which is described in (e), below.
- e) The non-profit organization must submit a written request to the Chief Administrative Officer to acquire the surplus good(s). The organization should provide their name, contact information, current proof of



POLICY

ADMIN-02-003

registration as a non-profit organization if registered with the Registry of Joint Stocks, brief summary of organization's mandate and details of item(s) requested. The non-profit should clearly describe the goods or materials being sought and the purpose to which the goods/materials will be used to support their operation.

Non-profit organizations may be recognized as a not-for profit organization without registering with the Registry of Joint Stocks. Determination is based on nature of activities, length of time in operation and form of funding.

There will be a financial limit of \$1000 in asset value in any one year to any one non-profit organization. The Chief Administrative Officer, or designate, will make the final determination on the applicability of the organization and value of the surplus assets released.

- f) Goods not disposed of through the not-for profit expression of interest process will be sent to public auction.
- g) Obsolete goods will be disposed following provincial solid waste guidelines.

6. Annual Reporting

- a) The CAO will report to Council, on an annual basis, of goods and materials declared surplus or obsolete over the preceding fiscal year. The following information will be included in the information report:
 - 1. Description of asset
 - 2. Estimated disposal value
 - 3. Method of disposal
 - 4. Date of disposal
 - 5. If disposal involves a non-profit organization, name of receiving organization.

Approved for release: _____

Cathie Osborne, CPA,CGA
Chief Administrative Officer
July 23, 2015



**MUNICIPALITY OF THE DISTRICT OF WEST HANTS
INFORMATION REPORT**

To: **Members Audit Committee**

Submitted by: _____
Carlee Lowe, Director of Finance

Date: January 24, 2019

Subject: Quarterly budget report – Month ending December 31, 2018

Origin:

2018-19 Fiscal Budget

Legislative Authority:

MGA, Part II, Administration, 31 (c)

Background:

The 2018-19 Municipal budget was passed April 24, 2018. Council provides overall governance of Municipal funds while the Chief Administrative Officer (CAO) is responsible for the administration of the budget after adoption.

Discussion:

Please refer to the attached Actual Budget Variance reports for the period ending December 31, 2018.

This reporting includes general fund operations impacting on the Tax Rate and the TMP Falmouth, and Hantsport Sewer operations that are funded through their respective user rates. The overall projected surplus based on the variance analysis for the general fund is

\$712,770. These remaining funds will be moved to the Operating Reserve as per the Reserves policy.

Selection of accounts for variance review is based on a variance threshold of 5% +/- between budget and March 31, 2018 projections. Projections are based on the current information as well as historical trends. The possibility of fluctuations within these projections should be presumed.

Financial Implications:

The projections provided are based on operational costs for the first 9 months of the fiscal year. It is possible for fluctuations within these projections as we complete this fiscal.

Attachments:

- Actual vs Budget Q3 2018-19
- Actual vs Budget Q3 2018-19 Sewer

Report Prepared by: _____
Carlee Lowe, Director of Finance

Municipality of West Hants
Income Statement - Actual vs. Budget
For the Nine Months Ending Monday, December 31, 2018

	YTD Actual	Budget	Variance	% of Budget Used	Projection March 31/19	Variance %
REVENUES						
ASSESSABLE PROPERTIES						
RESIDENTIAL	10,071,988	10,126,620	(54,632)	99.46%	10,071,988	0.54%
COMMERCIAL	1,208,937	1,205,063	3,874	100.32%	1,208,937	-0.32%
SPECIAL TAX AGREEMENT	-	141,972	(141,972)	0.00%	141,972	0.00%
RESOURCE	575,929	599,941	(24,012)	96.00%	575,929	4.00%
HANTSPORT AREA RATES	692,632	699,816	(7,184)	98.97%	692,632	1.03%
TOTAL	\$ 12,549,486	\$ 12,773,412	\$ (223,926)	98.25%	12,691,458	0.64%
SPECIAL ASSESSMENT						
TMP SEWER	280,500	296,530	16,030	94.59%	280,500	5.41%
FAL SEWER OPERATIONS	427,350	437,850	10,500	97.60%	427,350	2.40%
FAL SEWER CAPITAL	118,448	124,720	6,272	94.97%	118,448	5.03%
HANTSPORT SEWER RATES	103,428	153,000	49,572	67.60%	137,905	9.87%
TOTAL	\$ 929,726	\$ 1,012,100	\$ 82,374	91.86%	964,203	4.73%
BUSINESS PROPERTY						
MT&T	69,920	61,141	(8,779)	114.36%	69,920	-14.36%
NS POWER	192,906	192,906	-	100.00%	192,906	0.00%
TOTAL	\$ 262,826	\$ 254,047	\$ (8,779)	103.46%	262,826	-3.46%
OTHER						
DEED TRANSFER TAX	505,694	639,375	133,681	79.09%	565,694	11.52%
5% SUBDIVISION	9,433	20,000	10,567	47.17%	12,577	37.11%
TOTAL	\$ 515,127	\$ 659,375	\$ 144,248	78.12%	578,271	12.30%
GRANTS-IN-LIEU						
FEDERAL	-	61,199	61,199	0.00%	61,199	0.00%
PROVINCIAL	16	58,092	58,076	0.03%	58,092	0.00%
TOTAL	\$ 16	\$ 119,291	\$ 119,275	0.01%	119,291	0.00%
LOCAL GOVERNMENT						
REMO	-	24,297	24,297	0.00%	24,297	0.00%

Municipality of West Hants
Income Statement - Actual vs. Budget
For the Nine Months Ending Monday, December 31, 2018

	YTD Actual	Budget	Variance	% of Budget Used	Projection March 31/19	Variance %
RECYCLING/ENFORCEMENT	-	70,100	70,100	0.00%	70,100	0.00%
HOST COMMUNITY FEES	257,794	371,700	113,906	69.36%	371,700	0.00%
COURTHOUSE	53,999	73,550	19,551	73.42%	73,550	0.00%
RESERVE TFR - TIPPING FEES	-	76,560	76,560	0.00%	76,560	0.00%
ADMINISTRATION FEES	4,546	219,649	215,103	2.07%	219,649	0.00%
KINGS COUNTY FIRE GRANT	28,789	57,578	28,789	50.00%	57,578	0.00%
GLOOSCAP FIRE GRANT	-	7,064	7,064	0.00%	7,064	0.00%
CAPITAL FIRE GRANT - KINGS	-	21,540	21,540	0.00%	21,540	0.00%
MISC GLOOSCAP	-	30,000	30,000	0.00%	22,500	25.00%
TOTAL	\$ 345,128	\$ 952,038	\$ 606,910	36.25%	944,538	0.79%
LICENSES & PERMITS						
LICENCES	6,195	4,000	(2,195)	154.88%	6,195	-54.88%
WH BUILDING	33,060	36,000	2,940	91.83%	36,000	0.00%
TOTAL	\$ 39,255	\$ 40,000	\$ 745	98.14%	42,195	-5.49%
FINES	\$ 18,231	\$ 21,000	\$ 2,769	86.81%	21,000	0.00%
RENTALS	\$ 300	\$ 3,600	\$ 3,300	8.33%	3,600	0.00%
RETURN ON INTESTMENT	\$ 16,115	\$ 50,000	\$ 33,885	32.23%	50,000	0.00%
INTEREST & PENALTIES						
INTEREST & PENALTIES	183,053	243,000	59,947	75.33%	244,071	-0.44%
INTEREST ON ACCOUNTS	514	-	(514)	100.00%	514	100.00%
TOTAL	\$ 183,567	\$ 243,000	\$ 59,433	75.54%	244,585	-0.65%
OTHER						
TAX CERTIFICATES	9,580	10,000	420	95.80%	11,000	-10.00%
SUBDIVISION FEE	1,584	4,500	2,916	35.20%	2,112	53.07%
ADM FEES ROAD MAINTENANCE	13,110	13,000	(110)	100.85%	13,110	-0.85%
WATER SALES	22,169	13,000	(9,169)	170.53%	29,559	-127.37%
MISC	17,895	23,000	5,105	77.80%	23,860	-3.74%
TOTAL	\$ 64,338	\$ 63,500	\$ (838)	101.32%	79,641	-25.42%

Municipality of West Hants
Income Statement - Actual vs. Budget
For the Nine Months Ending Monday, December 31, 2018

	YTD Actual	Budget	Variance	% of Budget Used	Projection March 31/19	Variance %
RECREATION	\$ 83,414	\$ 88,937	\$ 5,523	93.79%	88,937	0.00%
SERVICE NS & MUN RELATIONS						
EQUALIZATION GRANTS	99,228	132,305	33,077	75.00%	132,305	0.00%
FARM PROPERTY ACREAGE	84,494	84,494	-	100.00%	84,494	0.00%
HST OFFSET GRANT	71,846	50,000	(21,846)	143.69%	71,846	-43.69%
911 COST RECOVERY	5,119	5,101	(18)	100.35%	5,119	-0.35%
TOTAL	\$ 260,687	\$ 271,900	\$ 11,213	95.88%	293,764	-8.04%
FEDERAL GOVERNMENT GRANTS	\$ 4,329	\$ 10,000	\$ 5,671	43.29%	10,000	0.00%
OWN VALUATION ALLOW & EQUITY						
TRANSFER FROM CAPITAL	386,484	415,505	29,021	93.02%	415,505	0.00%
TOTAL	\$ 386,484	\$ 415,505	\$ 29,021	93.02%	415,505	0.00%
OTHER FUNDS GENERAL	575	62,000	61,425	0.93%	62,000	0.00%
TOTAL REVENUE	\$ 15,659,604	\$ 17,039,705	\$ 15,976,981	91.90%	16,871,813	0.99%

Municipality of West Hants
Income Statement - Actual vs. Budget
For the Nine Months Ending Monday, December 31, 2018

	YTD Actual	Budget	Variance	% of Budget Used	Projection March 31/19	Variance %
LEGISLATIVE						
WARDEN	31,880	43,393	11,513	73.47%	42,507	2.04%
COUNCIL	140,359	193,114	52,755	72.68%	187,145	3.09%
OTHER LEGISLATIVE	12,506	14,600	2,094	85.66%	16,675	-14.21%
TOTAL	\$ 184,745	\$ 251,107	\$ 66,362	73.57%	246,327	1.90%
GENERAL ADMINISTRATION						
ADMINISTRATIVE MANAGMENT	317,308	484,230	166,922	65.53%	423,077	12.63%
FINANCIAL MANAGEMENT	269,448	461,495	192,047	58.39%	359,264	22.15%
LEGAL/AUDITOR	75,757	67,500	(8,257)	112.23%	101,009	-49.64%
TAXATION	55,610	54,100	(1,510)	102.79%	55,610	-2.79%
COMMON SERVICES	2,101	800	(1,301)	262.63%	2,101	-162.63%
OTHER GENERAL ADMIN						
OFFICE ADMIN	69,100	83,286	14,186	82.97%	83,286	0.00%
OFFICE MAINTENANCE	47,288	66,391	19,103	71.23%	63,051	5.03%
DATA	143,537	179,089	35,552	80.15%	179,089	0.00%
FUEL & POWER	24,431	26,000	1,569	93.97%	32,575	-25.29%
INSURANCE	92,654	97,000	4,346	95.52%	92,654	4.48%
GRANTS TO ORGANIZATIONS	44,460	31,500	(12,960)	141.14%	44,460	-41.14%
OTHER	45,210	78,325	33,115	57.72%	60,280	23.04%
TOTAL	\$ 1,186,904	\$ 1,629,716	\$ 94,911	72.83%	1,496,456	8.18%
PROTECTIVE SERVICES						
POLICE	1,779,738	2,397,743	618,005	74.23%	2,397,743	0.00%
LAW ENFORCEMENT	48,535	85,054	36,519	57.06%	85,054	0.00%
FIRE FIGHTING	891,909	1,633,974	742,065	54.59%	1,633,974	0.00%
HANTSPORT FIRE DEPARTMENT	155,007	212,700	57,693	72.88%	212,700	0.00%
EMERGENCY	32,579	73,828	41,249	44.13%	43,439	41.16%
BUILDING INSPECTION	124,090	262,520	138,430	47.27%	165,453	36.97%
FOOD BANK	2,370	7,000	4,630	33.86%	3,160	54.86%
TOTAL	\$ 3,034,228	\$ 4,672,819	\$ 1,638,591	64.93%	4,541,523	2.81%
TRANSPORTATION						

Municipality of West Hants
Income Statement - Actual vs. Budget
For the Nine Months Ending Monday, December 31, 2018

	YTD Actual	Budget	Variance	% of Budget Used	Projection March 31/19	Variance %
ROADS & STREETS	302,762	446,085	143,323	67.87%	403,683	9.51%
ROADS & STREETS - HANTSPORT	102,049	182,600	80,551	55.89%	136,065	25.48%
TOTAL	\$ 404,811	\$ 628,685	\$ 223,874	64.39%	539,748	14.15%
ENVIRONMENTAL HEALTH SERVICES						
<i>SEWERS</i>						
ADMINISTRATION	175,130	582,426	407,296	30.07%	233,507	59.91%
SEWAGE COLLECTION	12,443	23,500	11,057	52.95%	16,591	29.40%
LIFT STATIONS	94,018	58,100	(35,918)	161.82%	125,357	-115.76%
TREATMENT & DISPOSAL	127,434	224,200	96,766	56.84%	169,912	24.21%
LONG TERM DEBT	6,188	121,308	115,120	5.10%	121,308	0.00%
SUB-TOTAL	415,213	1,009,534	594,321	41.13%	666,675	33.96%
<i>GARBAGE & RECYCLING</i>						
GARBAGE & WASTE	1,102,577	1,415,458	312,881	77.90%	1,470,103	-3.86%
GARBAGE & WASTE - HANTSPORT	69,297	42,500	(26,797)	163.05%	92,396	-117.40%
CLOSED LANDFILL	43,367	76,560	33,193	56.64%	57,823	24.47%
RECYCLING/ENFORCEMENT	9,550	70,100	60,550	13.62%	12,733	81.84%
SUB-TOTAL	1,224,791	1,604,618	379,827	76.33%	1,633,055	-1.77%
TOTAL ENVIRO HEALTH SERVICES	\$ 1,640,004	\$ 2,614,152	\$ 974,148	62.74%	2,299,729	12.03%
ENVIRONMENTAL DEVELOPMENT SERVICES						
PLANNING	330,517	524,828	194,311	62.98%	440,689	16.03%
MCAPP/VCFN/REN/TOURISM	89,563	132,617	43,054	67.54%	119,417	9.95%
INDUSTRIAL PARK	500	6,800	6,300	7.35%	6,800	0.00%
TOTAL	\$ 420,580	\$ 664,245	\$ 243,665	63.32%	566,907	14.65%
RECREATION & CULTURAL SERVICES						
ADMINISTRATION & ACTIVE LIVING	116,262	188,255	71,993	61.76%	155,016	17.66%
RECREATION SITES	122,792	133,661	10,869	91.87%	133,661	0.00%
MAINTENANCE	128,507	160,204	31,697	80.21%	160,204	0.00%
DAY CAMP & AFTER SCHOOL PROGRAMS	92,434	111,893	19,459	82.61%	92,434	17.39%
5% GRANTS	49,178	123,500	74,322	39.82%	65,571	46.91%
HMCC	52,872	54,560	1,688	96.91%	54,560	0.00%
CEMETERY	-	35,794	35,794	0.00%	35,794	0.00%

Municipality of West Hants
Income Statement - Actual vs. Budget
For the Nine Months Ending Monday, December 31, 2018

	YTD Actual	Budget	Variance	% of Budget Used	Projection March 31/19	Variance %
TOTAL	\$ 562,045	\$ 807,867	\$ 245,822	69.57%	697,240	13.69%
FISCAL SERVICES						
VALUATION ALLOWANCE & BAD DEBTS						
HOUSING AUTHORITY	53,799	63,000	9,201	85.40%	63,000	0.00%
RESERVE 5% SUBDIVISION BY LAW	-	20,000	20,000	0.00%	20,000	0.00%
INDUSTRIAL COMMISSION	-	132,855	132,855	0.00%	132,855	0.00%
ASSESSMENT	279,847	279,847	-	100.00%	279,847	0.00%
CORRECTIONAL	101,498	202,996	101,498	50.00%	202,996	0.00%
HERITAGE SITE-CEMETERY			-			
REGIONAL LIBRARY	71,823	95,764	23,941	75.00%	95,764	0.00%
WINDSOR LIBRARY	6,547	12,000	5,453	54.56%	12,000	0.00%
HANTSPORT LIBRARY	5,146	9,500	4,354	54.17%	9,500	0.00%
EDUCATION	2,563,217	3,432,598	869,381	74.67%	3,432,598	0.00%
TOTAL	\$ 3,081,877	\$ 4,248,560	\$ 1,166,683	72.54%	4,248,560	0.00%
COURTHOUSE	\$ 38,648	\$ 73,550	\$ 34,902	52.55%	73,550	0.00%
LONG TERM DEBT	296,653	751,642	454,989	39.47%	751,642	0.00%
LONG TERM DEBT - HANTSPORT	90,930	161,342	70,412	56.36%	161,342	0.00%
TRANSFER TO RESERVES	-	536,020	536,020	0.00%	536,020	0.00%
TOTAL EXPENDTURES	10,941,425	17,039,705	6,098,280	64.21%	16,159,043	5.17%
SURPLUS/(DEFICIT)	4,718,179	-			712,770	

MUNICIPALITY OF THE DISTRICT OF WEST HANTS
WEST HANTS SEWERS
For the Nine Months Ending Monday, December 31, 2018

	<i>YTD Actual</i>	<i>2018/19 Budget</i>	<i>Budget Less Actual</i>	<i>Actual % of Budget</i>	<i>Projection to Mar 31/19</i>
TMP SEWER					
REVENUE					
SEWER REVENUE	\$ 280,500.00	\$ 296,530	\$ (16,030)	-5%	\$ 280,500
TOTAL TMP SEWER REVENUE	\$ 280,500.00	\$ 296,530	\$ (16,030)		\$ 280,500
EXPENSES					
ADMINISTRATION	\$ 59,806.21	\$ 201,260	\$ 141,454	30%	\$ 201,260
SEWAGE COLLECTION	\$ 4,958.72	\$ 2,500	\$ (2,459)	-98%	\$ 6,612
LIFT STATIONS	\$ 52,020.73	\$ 30,600	\$ (21,421)	-70%	\$ 69,361
TREATMENT & DISPOSAL	\$ 37,216.30	\$ 61,200	\$ 23,984	61%	\$ 49,622
TOTAL TMP SEWER EXPENSES	\$ 154,001.96	\$ 295,560	\$ 141,558		\$ 326,854
TMP SEWER SURPLUS/(DEFICIT)	\$ 126,498.04	\$ 970	\$ (157,588)		\$ (46,354)

FALMOUTH SEWER

REVENUE					
SEWER REVENUE	\$ 427,350.00	\$ 437,850	\$ (10,500)	-2%	\$ 427,350
SEWER CAPITAL PHASE 1	\$ 69,129.98	\$ 73,270	\$ (4,140)	-6%	\$ 69,130
SEWER CAPITAL PHASE 2	\$ 49,318.38	\$ 51,450	\$ (2,132)	-4%	\$ 49,318
TOTAL FALMOUTH SEWER REVENUE	\$ 545,798.36	\$ 562,570	\$ (16,772)		\$ 545,798

EXPENSES

ADMINISTRATION	\$ 87,878.39	\$ 315,771	\$ 227,893	28%	\$ 315,771
SEWAGE COLLECTION	\$ 5,757.57	\$ 17,500	\$ 11,742	33%	\$ 7,677
LIFT STATIONS	\$ 39,118.87	\$ 24,000	\$ (15,119)	-63%	\$ 52,158

	YTD Actual	2018/19 Budget	Budget Less Actual	Actual % of Budget	Projection to Mar 31/19
TREATMENT & DISPOSAL	\$ 74,501.15	\$ 83,000	\$ 8,499	90%	\$ 99,335
LONG TERM DEBT	\$ 6,188.03	\$ 121,308	\$ 115,120	5%	\$ 8,251
TOTAL FALMOUTH SEWER EXPENSES	\$ 213,444.01	\$ 561,579	\$ 348,135		\$ 483,192
FALMOUTH SEWER SURPLUS/(DEFICIT)	\$ 332,354.35	\$ 991	\$ (364,907)		\$ 62,607

HANTSPORT SEWER

REVENUE

SEWER REVENUE	\$ 103,428.49	\$ 153,000	\$ (49,572)	-32%	\$ 137,905
TOTAL HANTSPORT SEWER REVENUE	\$ 103,428.49	\$ 153,000	\$ (49,572)		\$ 137,905

EXPENSES

ADMINISTRATION	\$ 25,298.08	\$ 52,395	\$ 27,097	48%	\$ 52,395
SEWAGE COLLECTION	\$ 1,726.76	\$ 3,500	\$ 1,773	49%	\$ 2,302
LIFT STATIONS	\$ 2,877.93	\$ 3,500	\$ 622	82%	\$ 3,837
TREATMENT & DISPOSAL	\$ 15,716.13	\$ 80,000	\$ 95,716	20%	\$ 20,955
TOTAL HANTSPORT SEWER EXPENSES	\$ 45,618.90	\$ 139,395	\$ 125,208		\$ 79,489
HANTSPORT SEWER SURPLUS/(DEFICIT)	\$ 57,809.59	\$ 13,605	\$ (174,780)		\$ 58,415