



WEST HANTS REGIONAL MUNICIPALITY
Audit Committee – Meeting Agenda
September 9, 2020, 6:00 p.m.
Virtual Meeting via ZOOM

1. Call to Order
2. Declaration(s) of Conflict of Interest
3. Announcements
4. Approval of July 22, 2020 Minutes, including additions or deletions
5. Approval of Agenda, including additions or deletions
6. Presentation(s)
 - (a.) Finance Process, Municipality of West Hants – Director Rochon
 - (b.) Financial Policies, Municipality of West Hants – Director Rochon
 - (c.) Finance Process, Town of Windsor – Director Rochon
 - (d.) Financial Policies, Town of Windsor – Director Rochon
7. New Business
8. Date of Next Meeting
9. Adjournment



WEST HANTS REGIONAL MUNICIPALITY
Audit Committee – Meeting Agenda **AMENDED**
July 22, 2020, 6:00 p.m.
Virtual Meeting via ZOOM

1. Call to Order
2. Declaration(s) of Conflict of Interest
3. Announcements
4. Approval of Minutes – there are no minutes to approve
5. Approval of Agenda, including additions or deletions
6. Presentation(s)
 - (a.) West Hants Audit Plan – Auditors from Kent & Duffett
 - (b.) Town of Windsor Audit Plan – Auditors from Grant Thornton LLP
7. New Business
 - (a.) Approval of Terms of Reference
8. Updates
 - (a.) Director, Financial Services
9. Date of Next Meeting
10. Adjournment



WEST HANTS REGIONAL MUNICIPALITY
Audit Committee Minutes
July 22, 2020, 6:00 p.m.
Virtual Meeting via ZOOM

Present:	Abraham Zebian	Mayor / Committee Chair
	Mark McLean	Councillor, District 3
	Ed Sherman	Councillor, District 7
	Glenn Robinson	Citizen Member
	Jane Davis	Citizen Member
	Carlee Rochon	Director of Finance
	Mark Phillips	Chief Administrative Officer (CAO)
	Andy Forse	Kent & Duffett
	Gloria Banks	Grant Thornton
	Jessica Clahane	Grant Thornton
	Vincent Chau,	Grant Thornton
	Carmen Dewar-Miller	Administrative Assistant

1. **Call to Order**

Committee Chair, Mayor Zebian, called the meeting to order at 6:02 pm.

2. **Declaration(s) of Conflict of Interest**

There were no declarations. Mayor Zebian requested that everyone take a moment to introduce themselves.

3. **Announcements**

There were no announcements.

4. **Approval of Minutes**

There were no minutes to approve as we are a new committee under the new entity, West Hants Regional Municipality.

5. **Approval of Agenda, including additions or deletions**

Director Rochon requested a motion to receive the Kent & Duffett (K&D) presentation (item 6.b. on the agenda), ahead of the Grant Thornton (GT)



WEST HANTS REGIONAL MUNICIPALITY
Audit Committee Minutes
July 22, 2020, 6:00 p.m.
Virtual Meeting via ZOOM

presentation (item 6. a. on the agenda), as Andy Forse of K&D had another meeting to attend.

Moved by Citizen Representative Robinson and Councillor Sherman that the agenda be approved with this change in presenting order.

Motion Carried.

6. Presentations

(a.) West Hants Audit Plan (see attached letter)

Andy Forse, representing K&D, presented an overview of their audit plan for the former Municipality of West Hants. The audit would have been well underway by now if not for COVID-19. Auditors will be performing two audits, virtual and on-site. The K&D website portal will be used to communicate most of the information and auditors will remain off site for much of the audit. The auditors were on site in late January for preliminary audit testing and work. As in years past they tested internal controls which passed for the 4th consecutive year. They will be relying on our internal controls as a means of audit evidence. He praised West Hants Management's effective development and implementation of internal controls. The audit will be risk based and a risk assessment was performed through December to February. No expectation of anything drastically different except for some extra work related to COVID-19 and to West Hants ending as its own entity. Key areas for testing will include management override and accounts receivable existence. There have been no findings of misstatements in past audits. By September, they will have an auditor on site for testing and verification. There is every expectation that they will meet the Sept. 30th deadline. Their team will consist of Andy, Beth Crosby and Ashley Hill. Andy wrapped up by asking if there were any questions.

Director Rochon asked Andy to outline the different statements and reports he prepares for the Audit Committee. Andy responded with the following list: an audit on financial statements, the audit on the consolidated entity transition period, financial statements for the Hantsport Fire Department, a hospitality audit, an audit of council expenses and the Region 6 audit.



WEST HANTS REGIONAL MUNICIPALITY
Audit Committee Minutes
July 22, 2020, 6:00 p.m.
Virtual Meeting via ZOOM

(b.) Town of Windsor Audit Plan (see attached report)

Gloria Banks opened the GT presentation with a review of the Executive Summary. Their approach is to focus on areas of highest risk, looking for errors in financial reporting. They have provided confirmation regarding their independence. The impact of COVID-19 on financial reporting will also be assessed. This report was prepared solely for the audit committee and council and is not for 3rd party distribution. The plan is complete, just a matter of settling the dates for the field work to start.

Gloria touched on the difference in audit approach between West Hants and the Town of Windsor due to Windsor having a small accounting group with a segregation of duties issue. This means that testing of internal controls is not possible. They have always done a substantive audit approach on Windsor's year-end balances. Here Gloria references Appendix A of their report as a diagram of their approach.

Gloria took a moment to discuss Amalgamation, specifically a section in the new handbook called "Restructuring Transactions", as this will now be applicable to our organization.

Jessica Clahane took over to discuss the following sections of the report:

- Audit plan and risk assessment
- Audit and other services fees
- Team, timing and communications
- Technical updates – highlights

Gloria commented regarding deferral of all new sections due to COVID-19, and positive changes coming in a couple of years, related to asset retirement obligations and a revised conceptual framework.

Jessica reviewed Appendix A, regarding the roles and responsibilities of this committee, management and the auditors, and the five key phases of their audit approach. There was mention of focus on internal control, quality control and utilization of the IDEA Data Analysis Software.

Jessica and Gloria then opened discussion for questions or concerns.

Citizen Member Robinson asked if GT would be providing any audit reports regarding hospitality or council expenses, as were presented as part of the K&D plan.



WEST HANTS REGIONAL MUNICIPALITY
Audit Committee Minutes
July 22, 2020, 6:00 p.m.
Virtual Meeting via ZOOM

Gloria responded that the Department of Municipal Affairs had considered making this mandatory but received enough feedback to determine that this decision should be left up to each municipality. The Town of Windsor decided last year that they did not require this as part of their audit.

Citizen Member Robinson then asked as to who would make that decision.

Mayor Zebian deferred to Director Rochon, asking if the plan should move forward "as is", and next year approach it the way its been done in West Hants.

Director Rochon responded that this would be at the prerogative of the committee, as it is an extra level of review. In the past it has been well-received and can be further discussed at the final audit meeting and added to the audit plan for the next RFP.

CAO Phillips mentioned that if this service was added there may be an added cost. He stated that Council and CAO-recorded expenses have evolved to a level of transparency not seen before and were already there for the committee and residents to view as this information has been recorded and posted online for some time now. He will leave to the committee for their consideration.

Mayor Zebian requested that this discussion be brought back to the final meeting.

Director Rochon said she would add it to the RFP as an optional item.

Gloria advised that as the GT fee has increased this year due to COVID-19 and amalgamation, expense and hospitality audits could be included within the current fee structure for this year's audit.

Mayor Zebian stated that he was in favour but deferred to committee members.

Citizen Member Robinson questioned if resources were stretched with two audits on the go at the same time. He stated that if workable and no extra cost, it sounded okay to him.

Mayor Zebian reiterated that these expenses are historically uneventful as people are careful and cognizant of expenses.



WEST HANTS REGIONAL MUNICIPALITY
Audit Committee Minutes
July 22, 2020, 6:00 p.m.
Virtual Meeting via ZOOM

Councillor Sherman agreed that an added service at no additional expense sounded good to him. Councillor McLean and Citizen Member Davis both agreed as well.

Mayor Zebian deferred to Director Rochon that if not an overburden on staff this should be done.

7. New Business

Approval of Terms of Reference (see attached TOR)

Director Rochon asked that the committee approve the Terms of Reference as presented.

Mayor Zebian asked CAO Phillips if he had anything to add but CAO Phillips did not. He then opened the floor to committee members for any further comments.

Moved by Councillors Sherman and Mclean that the Terms of Reference be approved.

Motion carried.

8. Updates

- (a.) Director Rochon requested a motion to receive the audit plan report from GT. Mayor Zebian asked for a motion.

Moved by Citizen Member Davis and Councillor Sherman that the report be received.

Motion carried.

- (b.) Director, Financial Services Report

Director Rochon presented an overview of current position, status of the audit, upcoming events and operations within the Finance Department. The goal is for committee members to gain the comfort level required to manage risk and assess internal controls as we move forward. Of the five audits being completed this year, three will come before this committee, West Hants, Town of Windsor and Coordinating Committee. The Finance



WEST HANTS REGIONAL MUNICIPALITY
Audit Committee Minutes
July 22, 2020, 6:00 p.m.
Virtual Meeting via ZOOM

Department is currently in the process of getting the tax bills out and ramping up for the audits.

Our municipal advisor has been notified of our schedule. They are consistently seeing delays in audits due to COVID-19, so they are anticipating that they will see lots of financial statements coming in after the Sept. 30th deadline. The municipal advisor is aware that our council date is scheduled for the last Tuesday of October, which is the date our statements will be approved.

Carmen will reach out to schedule two more meetings between now and October 27th - one to review the audits, the second to receive presentations from staff relating to former town and municipal policies and their internal control practices surrounding Accounts Payable and cash procedures. We will also have Provincial reports on financial indicators for both the former Town and Municipality as well as our first quarterly financials to review.

Leads assigned as follows; our Financial Analyst will be dealing with the former Town Of Windsor audit, our Manager of Accounting and Financial Reporting will be dealing with the Coordinating Committee and Region 6 audits, and Director Rochon will be overseeing the West Hants audit and assisting with the Coordinating Committee audit.

Director Rochon then opened the floor for questions.

Citizen Member Davis questioned Director Rochon as to findings that would require a forensic audit, the procedures involved and how management would be notified.

Director Rochon referenced the former West Hants Municipality's Whistle-blower Policy, which is still in place until a new policy is created for the new region. A forensic audit would be required if there was indication of fraud brought forward to this committee by a whistle-blower, management or the auditors. We would seek forensic audit services as a forensic audit is more in-depth in the level of testing and work required in the area where the fraud may have occurred.



WEST HANTS REGIONAL MUNICIPALITY
Audit Committee Minutes
July 22, 2020, 6:00 p.m.
Virtual Meeting via ZOOM

CAO Phillips asked if both auditor groups have access to our financial software?

Director Rochon responded that the auditors get a download from our accounting system as of March 31st. They import the information, mimic our entire financial year in their system, then match their trial balance for what they had last year to our ending trial balance for this year.

CAO Phillips remarked that access gives the auditors almost unlimited ability to investigate our records and should provide an added level of confidence regarding their findings.

Director Rochon added that we upload the backup to support journal entries with all notes attached. No entry gets posted without a note.

Mayor Zebian mentioned that the former West Hants Municipality's internal controls are the gold standard, making it difficult for one individual to commit fraud. He enjoys the quarterly updates as they keep residents and council updated on where we stand and has the utmost confidence in people behind the scenes.

Citizen Member Robinson asked CAO Phillips if they had an organizational chart that could be emailed to committee members.

CAO Phillips redirected to Director Rochon, referencing our organizational charts for the new region, which will speak to positions and names. The committee may also be interested in having information regarding signing authority throughout the organization as well as authorized thresholds.

Director Rochon responded that this information will be included at our next meeting as part of our presentations relating to segregations of internal controls. This will speak to the different positions as well as the policies that come into play that impact the financial statements. Related to signing authorities, we will be discussing and breaking down the procurement policies for both the former entities, with examples of how that information flows through the system at different signing authority levels. It will address past positions as they are relevant for the audits but you will also get a sneak peek at the new region-related items so that



**WEST HANTS REGIONAL MUNICIPALITY
Audit Committee Minutes
July 22, 2020, 6:00 p.m.
Virtual Meeting via ZOOM**

we can effectively review and critique the financial budgets quarterly, and see how we are doing budget to actual.

Mayor Zebian asked if there was anything further but there was not.

(a.) **Date of Next Meeting**

Carmen will communicate to committee members regarding availability towards the end of August or early September for the next meeting, which will touch on policies and internal controls.

(b.) **Adjournment**

MOVED by Citizen Member Robinson and Councillor Sherman.

Motion Carried.

Meeting adjourned at 7:06pm

X

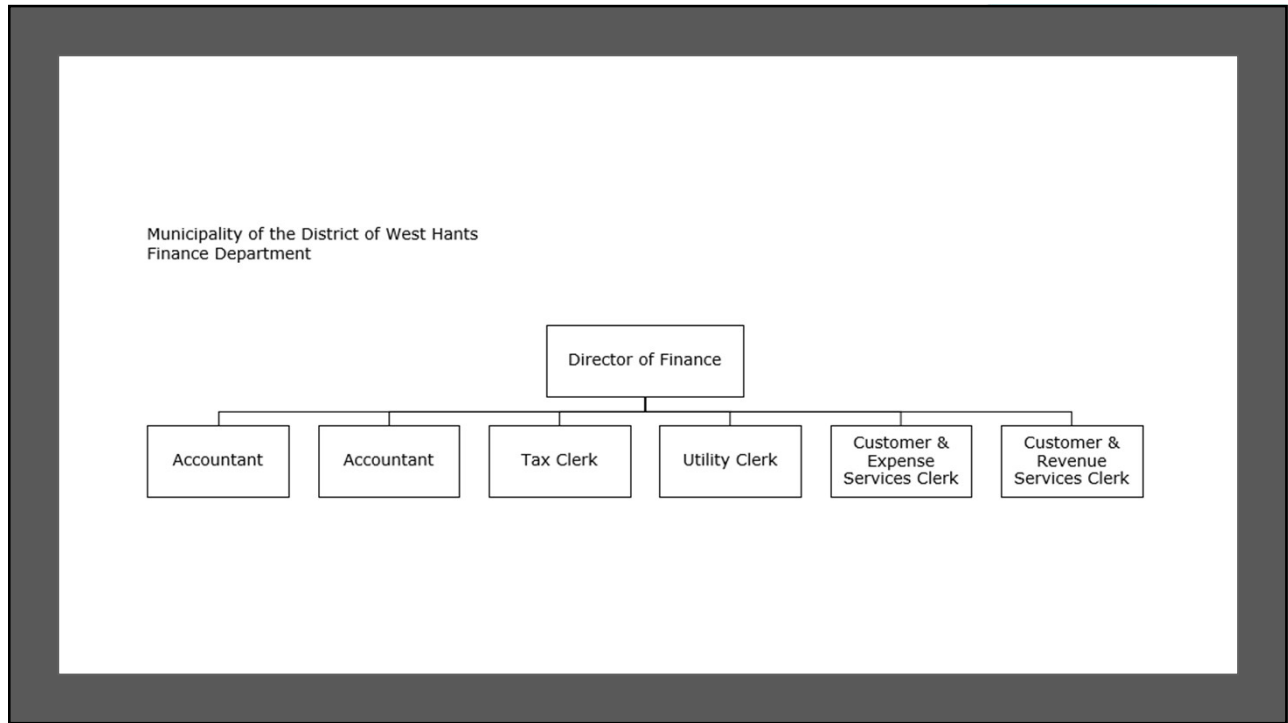
Abraham Zebian, Chair



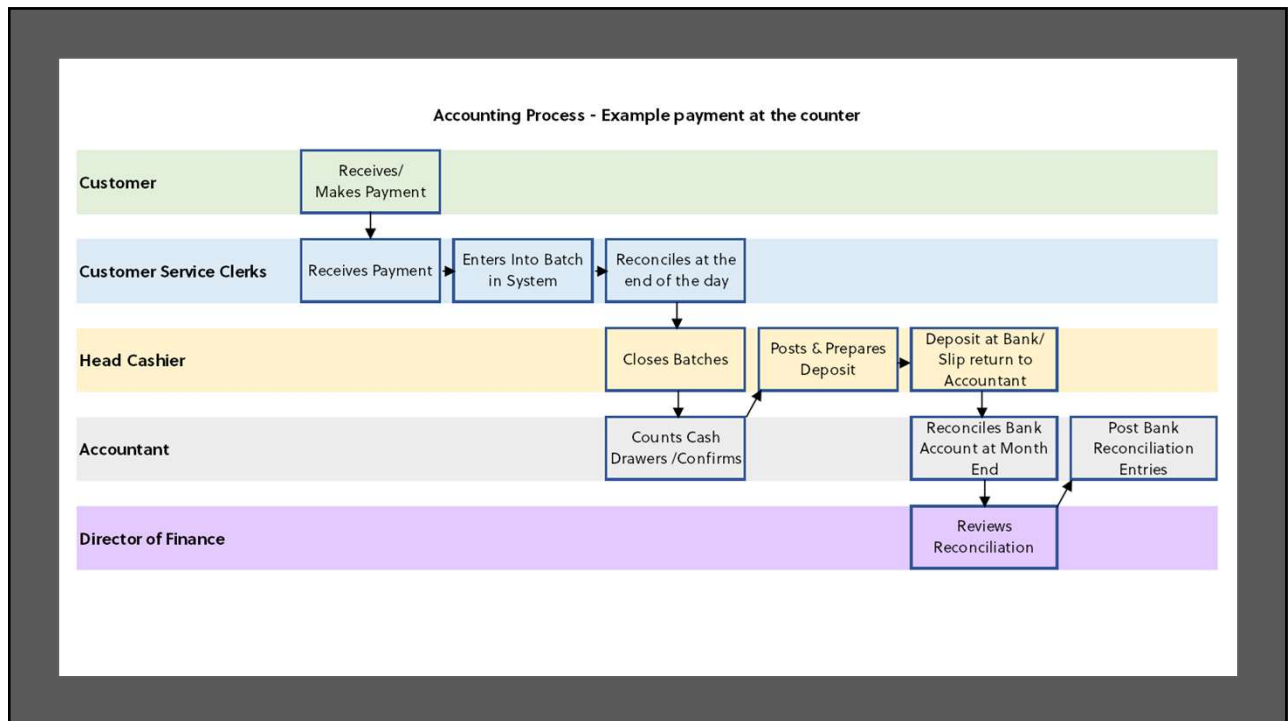
1



2



3



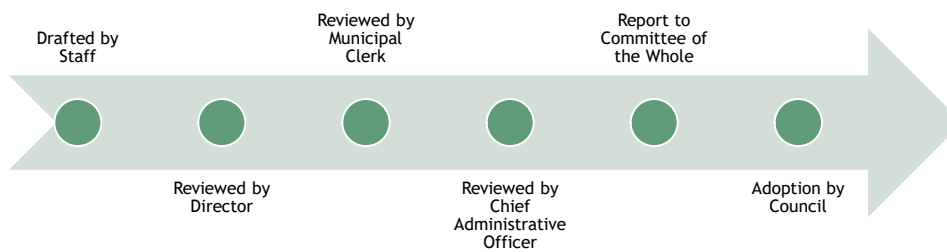
4

Banking

- ▶ The Municipality's banking provider, Royal Bank of Canada.
- ▶ Monthly reconciliations are completed.
- ▶ Authorized signing authorities for this account are:
 - ▶ Warden
 - ▶ Alternate: Deputy Warden
 - ▶ Director of Finance
 - ▶ Alternate: Accountant
 - ▶ Alternate: Chief Administrative Officer

5

Policy Development



6

Auditing Requirement

- ▶ The Municipal auditors are Kent and Duffett
- ▶ The auditors will review and develop an auditing plan and present to the Audit Committee, along with reviewing the engagement letter.
- ▶ Audit engagement letter will then be signed off by the Warden (now the Mayor).
- ▶ On-site audit work begins around mid-May
- ▶ The results of these audits will be presented to the Audit Committee

7

Audit & Audit Committee

- | | |
|--|--|
| <ul style="list-style-type: none"> ▶ September/October <ul style="list-style-type: none"> ▶ Year Ending March 31st, Auditor Presentation of Fiscal Audit ▶ November <ul style="list-style-type: none"> ▶ Reappointments ▶ January <ul style="list-style-type: none"> ▶ Training ▶ Policy Presentation ▶ Auditor Appointment | <ul style="list-style-type: none"> ▶ February/March <ul style="list-style-type: none"> ▶ Preliminary Audit Testing ▶ April <ul style="list-style-type: none"> ▶ Procedure Presentation ▶ Auditor Presentation of Audit Plan ▶ June/July <ul style="list-style-type: none"> ▶ Update on Audit |
|--|--|

8



Procurement

9

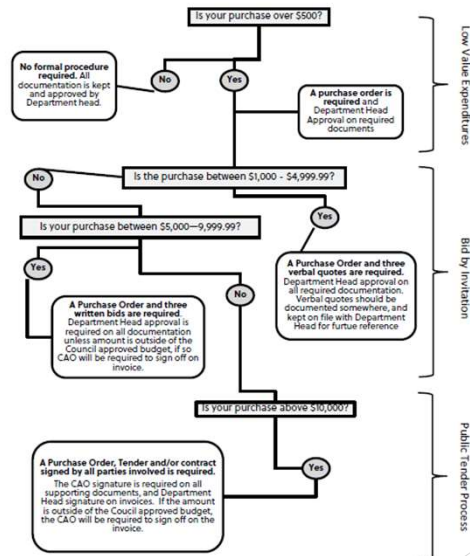
Signing Authority

- ▶ Procurement signing authority may only be granted by the Chief Administrative Officer and must meet the terms of the West Hants Procurement Policy.
- ▶ Signing authority can only be changed by submitting a completed and signed Signing Authority Form.
- ▶ Individuals granted signing authority by the Chief Administrative Officer must work within the approved budget. Anything outside of the approved budget must have Council approval.
- ▶ Individuals granted signing authority will only be permitted to sign off on their specified budget accounts and will not be permitted to sign off on any expenses that are payable or will directly benefit themselves.
 - ▶ Any that do not follow this criteria could result in delayed payment, and if it persists, a recommendation will be made to rescind or temporarily suspend their signing authority.

10

Procurement Process

- ▶ Under \$500
 - ▶ All documentation is kept, and Manager Sign-off
- ▶ Over \$500
 - ▶ Purchase Order Submitted
- ▶ Between \$1,000-\$4,999.99
 - ▶ Three verbal quotes required
- ▶ Between \$5,000-\$9,999.99
 - ▶ Three written quotes required
- ▶ Over \$10,000
 - ▶ Tender/RFP required



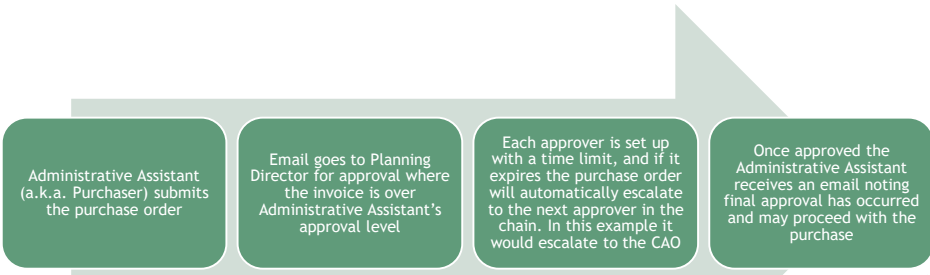
*Contingent on if within approved Budget

11

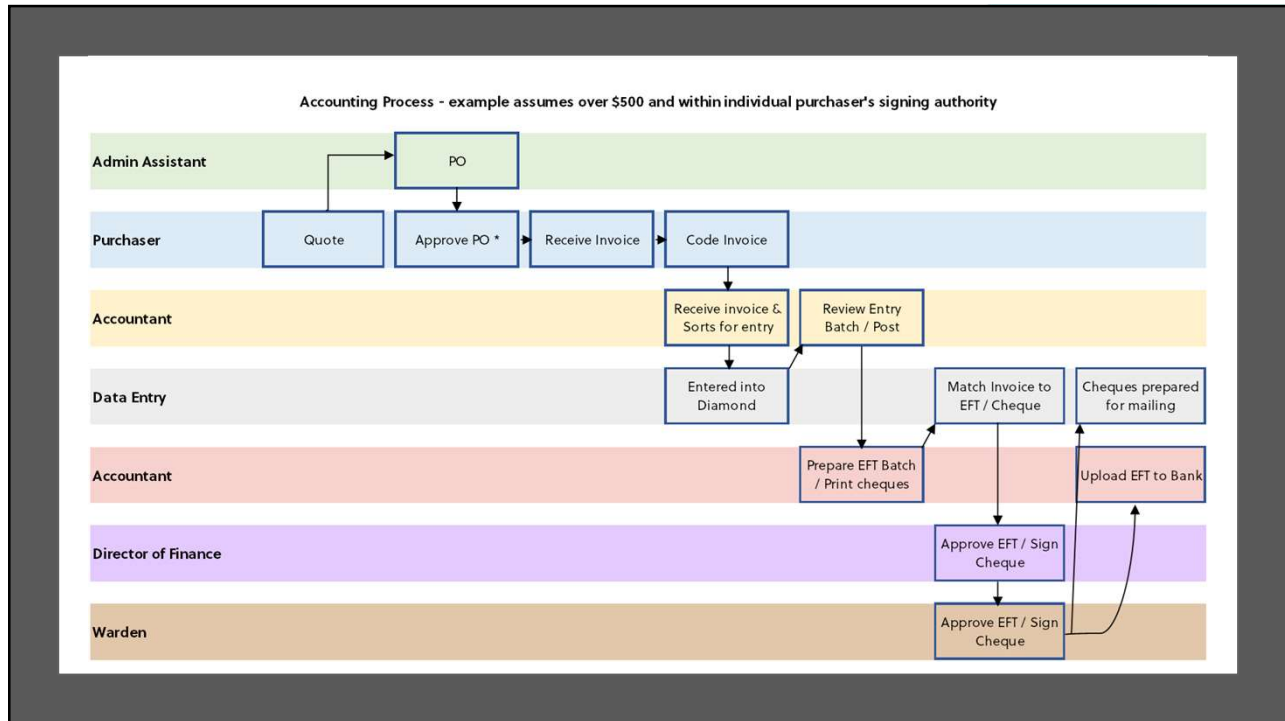
Purchase Order - Approval

The Municipality’s purchase order system is completely electronic. As staff submit a purchase order for approval, it will go in the background through an approval process that matches that of the signing matrix.

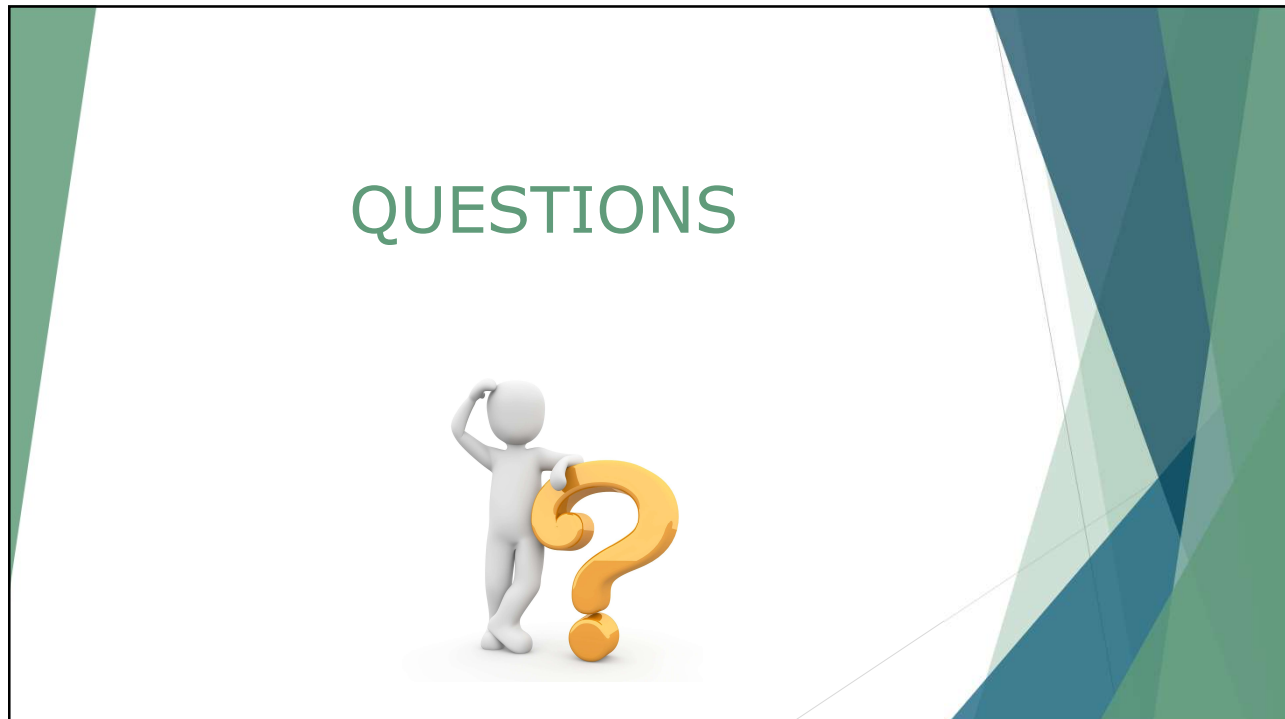
For example: \$9,000 invoice, based on the Planning Department’s signing matrix



12



13



14



1



2

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

3

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

4

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

5

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.

6

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.

7

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

8

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.

9

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

10

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

11

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.

12

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.

13

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 declaring the property surplus, the CAO will proceed to dispose as determined by the category.

14

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 given first right to Nonprofit organizations, up to a value of \$1,000. Any goods that remain will be sent to public auction.

15

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 receive 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

16

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 distribution 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.

17

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 need 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 determined, 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.

18





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

1. Purpose:	2
2. Responsibilities:.....	2
3. Procedures:.....	2
3.1. Water Connection:.....	2
3.2. Meter reads and billing:.....	3
3.3. Discontinuing Service:.....	3
3.4. Suspension of Service and Reinstatement process:	4
3.5. Customer Inquiry process.....	5
4. Request To Cancel Water Service – Example.....	6
5. Acknowledgement Agreement – Water Account – Example	7



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.



PROCEDURE

ADFN-003.01

- 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	



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



POLICY

ADMIN-02-003

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



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 the best use of staff time to reach defensible procurement decisions.

When evaluating a bid, the Municipality shall obtain the "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 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. "Bid by Invitation" means a type of procurement where the acquisition of goods, services, construction, or facilities must be obtained through solicitation.
- b. "Chief Administrative Officer or CAO" refers to the Chief Administrative Officer of the Municipality of the District of West Hants.
- c. "Construction Project" means 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.
- d. "Contract" means an enforceable binding legal agreement that is a voluntary arrangement between two or more parties, which is formally documented.
- e. "Council" means the Council of the Municipality of the District of West Hants.
- f. "Elected Municipal Official" refers to a Council member and includes the Warden and Deputy Warden unless otherwise indicated.
- g. "Employee" refers to any person directly employed by the Municipality of the District of West Hants.
- h. "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.

- i. "Goods" means materials, furniture, merchandise, equipment, stationery, and other supplies required by a department for the transactions of its business and affairs and includes services that are incidental to the provision of such supplies.
- j. "Local Bidder" means a Nova Scotia based supplier that is within 50 km of the main municipal office.
- k. "Public Tender" means a type of procurement where the acquisition of goods, services, construction, or facilities must be obtained through public advertisement.
- l. "Purchase Order" means a document used to finalize the purchase or bid process for goods, services, construction, and facilities.
- m. "Purchasing Authority" refers to the person with the appropriate level of signing authority.
- n. "Senior Manager" refers to the senior administrative officer of a department within the Municipality of the District of West Hants.
- o. "Services" means a service required by a department for the transactions 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.

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 of 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 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, as stated in the terms of the 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 contracts with the 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 their Department corresponding 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 shall be made aware of which 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. GRANTS, 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 the 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.

Grants

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 project must use procurement practices which meet or exceed 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' policy.

6. Purchasing Process

Petty Cash

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

receipts with manager's approval must be submitted for reimbursement.

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 must be notified, with the best estimate of cost and why it could not wait for purchase order approval.

Cheque/Electronic Fund Transfers

The Municipality's payment terms are net 30 days, unless other arrangements have be 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 Bid by Invitation 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 senior management's 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 writing 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 include 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 include: 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 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.

An 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 an 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.

Negotiations 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 the best value to the Municipality based upon the evaluation criteria set out in the RFP and equitably applied to all proposals.

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 - e. Alternative Procurement Practices

Alternative Procurement Practices are exceptional practices that allow for deviation from the procurement processes that the value or nature of the goods, services, or construction would normally require. The following circumstances, when applicable, are allowable exceptions to this Policy, given they are within budget or a result of an emergency situation and have CAO approval:

1. For reasons of urgency brought about by events unforeseeable by the Municipality, the goods, services, or construction could not be obtained in time using normal methods of procurement.
2. Where goods or consulting services regarding matters of a confidential or privileged nature are to be purchased and the disclosure of those matters through a public tendering process could reasonably be expected to compromise Municipal confidentiality, resulting in the waiver of privilege, cause economic disruption, or otherwise be contrary to public interest.
3. To ensure compatibility with existing products, or to maintain specialized products that must be maintained by the manufacturer or its representative.
4. To ensure the protection of patents, copyrights, or other exclusive rights.
5. Due to an absence of competition for technical reasons.
6. For the procurement of goods or services that are controlled by a supplier that has a monopoly.
7. For goods purchased on a commodity market. A Commodity market is a physical or virtual marketplace for buying, selling, and trading raw or primary products.
8. For work performed on a leased building or property that may be performed only by the lessor.
9. For work to be performed on a property by a contractor according to provisions of a warranty or guarantee held in respect of the property of the original work.

10. Where a procuring entity procures a prototype of a first good or service that is developed in the course of, and for a particular contract for research, experiment, study, or original development. This may include limited production or supply in order to incorporate the results of field testing and to demonstrate that the good and service is suitable for production or supply in quantity to acceptable quality standards, but does not include quantity production or supply to establish commercial viability or to recover research and development costs.
11. For purchases made under exceptionally advantageous conditions that only arise in the very short term in the case of unusual disposals such as those arising from liquidation, receivership, or bankruptcy but not for routine purchase from regular suppliers.
12. The requirement is for a work of art.
13. Where a contract is awarded to a winner of a design contest provided the contest has been organized in a manner consistent with the principles of the Canada Free Trade Agreement (CFTA), in particular related to the publication of notices; and the participants are judged by an independent jury with a view to a design contract being awarded to a winner.
14. For the procurement of subscriptions to newspapers, magazines, or other periodicals.
15. For additional deliveries by the original supplier of goods or services that were not included in the initial procurement where a change of supplier for sub additional goods, services, or construction cannot be made for economic or technical reasons such as requirements for interchangeability or interoperability with existing equipment, software, services, or installations procured under the initial procurement, and would cause significant inconvenience or substantial duplication of costs for the Municipality.
16. No bids were submitted, or no suppliers requested participation; no bids that conform to the essential requirements of the solicitation documentation were submitted; no suppliers satisfied the conditions for participation.
17. For the procurement or acquisition of fiscal agency or depository services, liquidation, or management services for regulated financial institutions, or services related to the sale, redemption, and distribution of public debt, including loans, government bonds, notes, and other securities.

18. For the procurement of goods and services for commercial sale or resale, or for use in the production or supply of goods or services for commercial sale or resale.
19. For the procurement of goods and services financed primarily from donations that are subject to conditions that are inconsistent with the CFTA.
20. Procurement of goods or services from another government body.
21. Procurement from philanthropic institutions, non-profit organizations, prison labor, or persons with disabilities.
22. Compliance with the normal methods of procurement would interfere with the Province's ability to maintain security or order or to protect human, animal, or plant life or health.
23. The procurement supports a measure adopted with respect to Aboriginal peoples.

Under the Canada Free Trade Agreement (CFTA), Alternative Procurement Awards for the above circumstances 1 and 3 to 16 inclusively must be publicly posted to the Nova Scotia Procurement Web Portal within 72 hours of being awarded, if the award value is greater than the CFTA thresholds of goods greater than \$101,100, services greater than \$101,100, and construction greater than \$252,700. The posting must include the vendor name, award amount, circumstance description and number, and the project description.

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.

As of July 1, 2017 tenders for goods greater than \$101,100, services greater than \$101,100, and construction greater than \$252,700 the Municipality will comply with the Canada Free Trade Agreement (CFTA).

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

POLICY

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 the method for which tender bids or proposals are evaluated, and the 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, bidders may require a single sealed envelope response or a two sealed envelope response. In the case of tenders where the specification for goods or services is clearly stated the minimum instruction to bidders shall include 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 include 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 the evaluation will have their bid reviewed.

Privilege Clause

A statement shall be included in the advertisement and the tender documents that states: *"The Municipality reserves the right to reject all or any proposals, and to not necessarily accept the lowest proposal. The Municipality may accept any proposal or any portion of any proposal that may be considered in the best interests of the Municipality. The Municipality also reserves the right to waive formality, informality, or technicality in any proposal. This includes the right to accept a proposal that is not strictly compliant with the*

instructions in the RFP document.

.”

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 and RFPs shall lose on Thursdays and be received by the Municipality at 76 Morison Drive, Windsor, Nova Scotia and at a 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 have been securely stored until the hour of closing) to the prescribed location for public opening.
- The public is permitted to view the tender opening. The Municipality 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-Phase Envelope Openings

- During the tender opening process, only the proposal envelope will be opened at the appointed time.
- Price Criteria Envelopes will be opened following an evaluation of all qualified proposals.
- Only those proposals which achieve a pass mark as established in the Request for Proposal documents will be opened.
- The opening of price criteria envelopes will be done in the presence of the Senior Manager, CAO, or a member of the Finance Department, and an Administrative Assistant who will record the process.
- 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 the 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 will be drawn, by a person chosen by the CAO, and 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 on projects shall be approved by the consultant (if any) and the CAO or responsible Senior Manager.

Project Completion Report

A project completion report should 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



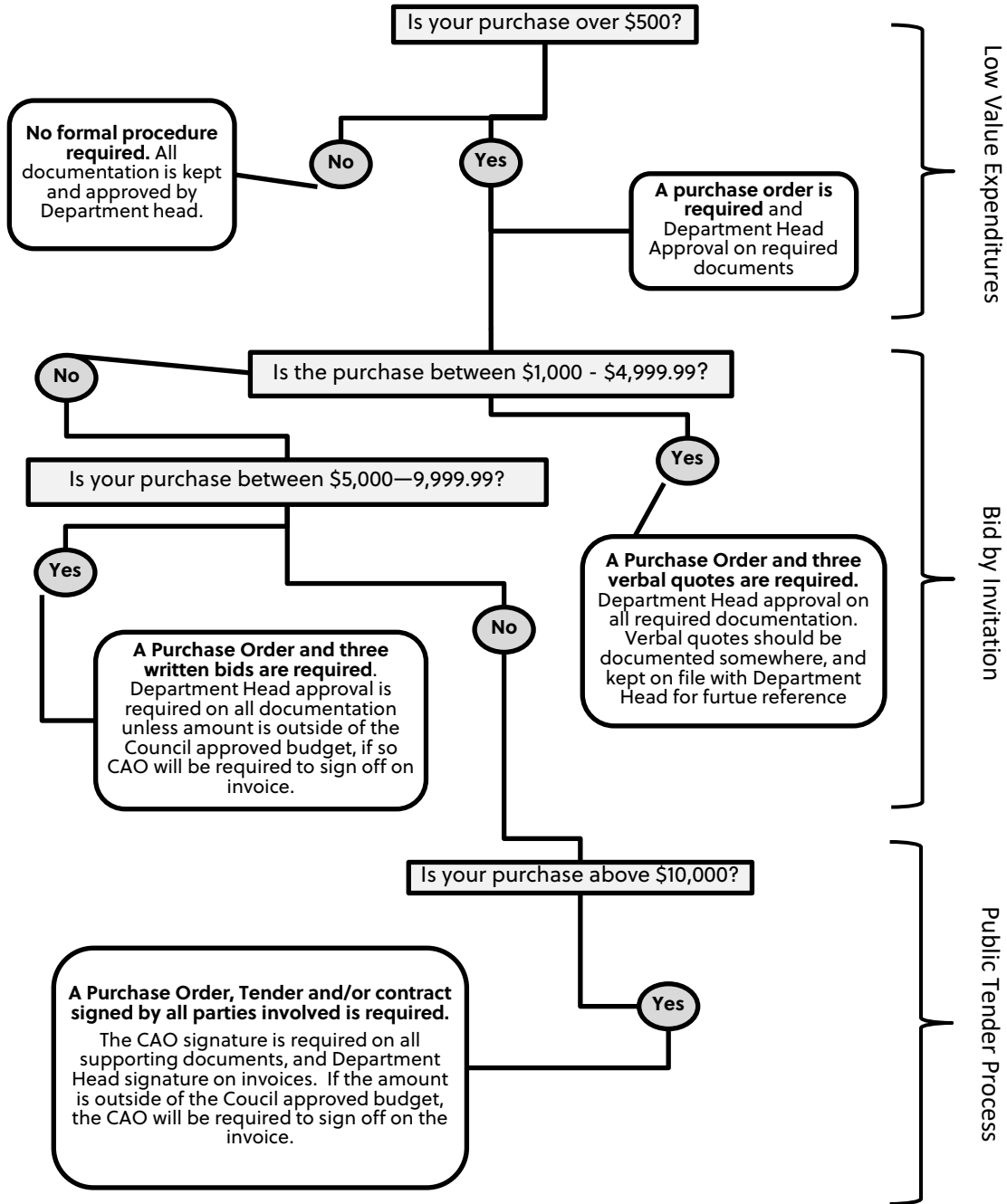
POLICY

COFN-003.00

10. REPEAL

All previous Purchasing and Tendering guidelines and policies 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 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 a separate bid form that applies 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. The award is usually made based on the lowest price meeting the specification. An 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, but 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



POLICY

COFN-003.00

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>	
<i>1st Amendment</i>	
<i>Notice to Council:</i>	September 24, 2019
<i>Approval:</i>	October 8, 2019
<i>Description: Expanded the section on Alternative Procurement Practices as well as corrected grammar and terminology for understanding.</i>	

Original policy signed by Rhonda Brown, Municipal Clerk.



POLICY

COFN-003.00



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.



POLICY

COFN-004.00

- 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.



POLICY

COFN-004.00

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



WEST HANTS
NOVA SCOTIA

POLICY

COFN-004.00

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



WEST HANTS
NOVA SCOTIA

POLICY

COFN-004.00

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.	



POLICY

COFN-004.00

<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. Fees associated with the Building Code Act By-law, Land-Use By-laws, Subdivision By-laws, Hantsport Swimming Pool By-law and amendments to the Municipal Planning Strategies are waived for Municipally Registered Heritage Properties, non-profit organizations registered under the Societies Act and Municipally owned properties.

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 where the estimated value of construction is between \$1000.01 and 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
	Processing charge retained for incomplete, denied or 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.
C-003 Civic Addressing By-law	Section 7.3 Posting Private Road Signs through the Nova Scotia Department of Transportation (DTIR)	Cost charged by Transportation and Infrastructure Renewal for purchase and installation.
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
H-001 Heritage Property By-law	Fees associated with registering a Municipal Heritage Property	Land Registry or Registry of Deed costs and associated legal fees to be paid by the Municipality of the District of West Hants.
West Hants Land-Use By-law	Section 2.8 Application Fees	Estimated based on anticipated actual costs; unused portion is refunded.
	Section 2.8 Development Permit Fee	\$25.00
	Section 2.8 Zoning Confirmation/Certificate Fee	\$50.00



	Section 2.8 Variance Application Fee	\$25.00
Hantsport Land Use By-law	Section 4.5 Application Fees	Estimated based on anticipated actual costs; unused portion is refunded.
	Section 4.5 Development Permit Fee	\$25.00
	Section 4.5 Zoning Confirmation/Certificate Fee	\$50.00
	Section 4.5 Variance Application Fee	\$25.00
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)
S-003 Sewerage and Stormsewer Connection, Discharge and Charges By-law (effective April 1, 2019)	Section 60 Deposit for sewer service connection application/permit. (Deposit includes Public Works inspections, contactor dig/closing and street remediation.)	\$1000.00
	Section 66 (a) Quarterly Base Charge for unconnected sewer services.	\$60.01
	Section 66 (a) Quarterly Base Charge for connected sewer services, based on metred water size	Unmetered - \$60.01
		5/8" Meter - \$60.01
		3/4" Meter - \$90.02
		1" Meter - \$150.03
		1.5" Meter - \$300.06
		2" Meter - \$480.09
		3" Meter - \$960.18
		4" Meter - \$1500.28
		6" Meter - \$3000.56
		8" Meter - \$5401.00
	Section 66(a) Consumption Rate for connected sewer services based on metered water	\$1.60 per cubic metre
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
Hantsport Subdivision By-law	Section 6.13 (a) Fee for filing the approved Final Plan of subdivision, certifying a copy of the plan, and registering a notice of approval of the plan	Land Registry or Registry of Deeds costs (refunded if application refused)
	Section 6.13 (b) Processing Fee for Final Plan of Subdivision	\$100.00
West Hants Subdivision By-law	Section 11 (a) Fee for filing the approved Final Plan of subdivision, certifying a copy of the plan, and registering a notice of approval of the plan	Land Registry or Registry of Deeds costs (refunded if application refused)
	Section 11 (b) Fee for review and approval of tentative plan of subdivision	\$25.00
	Section 11 (b) 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 (b) Additional fee for Final Plan of subdivision showing public or private roads	\$200.00
	Section 93 (a) (i) Fee for filing a repeal of a subdivision	Land Registry or Registry of Deeds cost (refunded if application refused)
	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



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

<i>Adoption</i>	
<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.	
<i>First Amendment</i>	
<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.	
<i>Second Amendment</i>	
<i>Notice to Council:</i>	August 28, 2018
<i>Approval:</i>	September 11, 2018
<i>Description:</i> Addition to Section 3 b), a fee for hearing a fencing dispute.	
<i>Third Amendment</i>	
<i>Notice to Council:</i>	June 25, 2019
<i>Approval:</i>	July 9, 2019
<i>Description:</i> Updated wording for clearer understanding, removed fees associated with D-003 prior to April 1, 2018, information related to the Civic Addressing By-law and Sewer By-laws was updated according to the latest applicable by-laws.	
<i>Fourth Amendment</i>	
<i>Notice to Council:</i>	November 26, 2019
<i>Approval:</i>	December 10, 2019
<i>Description:</i> Updated fees under the West Hants and Hantsport Land Use By-laws and Subdivision By-law. Also added that Municipally Registered Heritage Properties and registered non-profit organizations were exempt from some fees.	

Original policy signed by Rhonda Brown, Municipal Clerk



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.



POLICY

COFN-006.00

- 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,



POLICY

COFN-008.00

MUNICIPALITY OF THE DISTRICT OF WEST HANTS

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:



POLICY

COFN-008.00

MUNICIPALITY OF THE DISTRICT OF WEST HANTS

- 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.



POLICY

MUNICIPALITY OF THE DISTRICT OF WEST HANTS

COFN-008.00

- 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.



POLICY

COFN-008.00

MUNICIPALITY OF THE DISTRICT OF WEST HANTS

HOSPITALITY REQUEST FORM

Purpose for hospitality:

Estimated number of attendees: _____

Actual number of attendees: _____

Affiliations of attendees:

Itemized costs including gratuities and supplementary expenses:

Examples: Meals, Beverages (non-alcoholic), room rentals, serving staff, gifts

Item	Estimated Cost (pre-event)	Actual Cost (post event)
TOTAL		



POLICY

MUNICIPALITY OF THE DISTRICT OF WEST HANTS

COFN-008.00

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



POLICY

MUNICIPALITY OF THE DISTRICT OF WEST HANTS

COFN-008.00

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 **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.



POLICY

COFN-009.00

- 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.



POLICY

COFN-009.00

- 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 bi-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.



POLICY

COGE-004.00

- 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



POLICY

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



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.

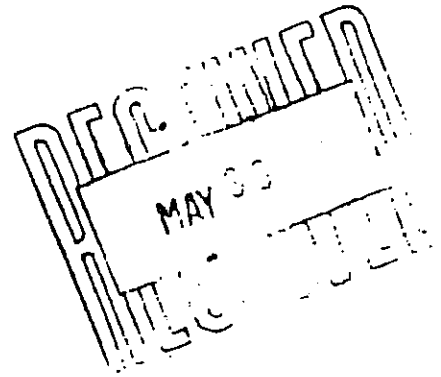
This is to certify this policy was approved by
Council March 10, 2009.



D.M. Bennett, CAO

May 26, 1995

Mr. D.M. Bennett
Municipal Clerk-Treasurer
P.O. Box 3000
Windsor, Nova Scotia
BON 2T0



Dear Mr. Bennett:

RE: Municipality of West Hants - Street Improvement Bylaw

The above by-law which was adopted at a meeting of Municipal Council, held on May 9, 1995, has been approved by the Minister of Municipal Affairs. I return to you one copy bearing the Minister's approval dated May 25, 1995.

Yours truly,

Cathleen O'Grady
Departmental Solicitor
Department of Municipal Affairs

CO'G/lt
Attachment



Printed on paper that
contains recycled fibre

MUNICIPALITY OF THE DISTRICT OF WEST HANTS

STREET IMPROVEMENT BY-LAW

1. This By-law shall be known as and may be cited as the "Street Improvement By-law".
2. In this By-law:
 - (a) "Costs" means the amount of money paid or payable in respect of the street "improvement".
 - (b) "Engineer" means a person who, through specialized education, training and experience, is skilled in the principles and practice of engineering.
 - (c) "Frontage" means the full length of any lot line which abuts a street.
 - (d) "Improvement" includes the laying out, opening, constructing, and improving streets, including the takeover of private roads by the Municipality, driveways, curbs, sidewalks, gutters, bridges, culverts, landscaping and street lights and its and their costs of operation and maintenance.
 - (e) "Municipality" means the Municipality of the District of West Hants.
 - (f) "Owner" includes a part owner, joint owner, tenant in common or joint tenant of the whole or any part of any real property fronting on a street, and also includes any trustee, executor, guardian, agent or other person having the care or control of such real property in case of the absence of or disability of the person having title thereto.
 - (g) "Private Road" means any street or road which is not public and is shown on the plan of subdivision, where:
 - (i) the design of the right-of-way, alignment, and gradient of the private road meets the design requirements of the Department of Transportation or of the Municipality, as the case may be; and
 - (ii) the street or road extends to and has access to a public street or public highway and where not totally located within the area of land proposed to be subdivided it shall be an easement for right-of-way and access which has been clearly granted by deed, or easement registered in the Registry of Deeds for this Municipality; and
 - (iii) the street has a minimum width of 20m (65.6 ft.) or 15m (49.2 ft.) where the entire roadway (slopes, ditches and roadbed) can be built within the 15m (49.2 ft.); and
 - (iv) the Department of Transportation or the Municipality, as the case may be, has approved the intersection of the private road with the public street or public highway.
 - (h) "Special Tax" means a tax in respect of the street improvement based on a per lot basis, a frontage basis, or an area rate based on per dollar of assessment, as the case may be, as requested in the Petition.
 - (i) "Subdivision" means the area as shown in the plan attached to Form

"A" of the Petition of the owners and in the absence of a Petition as in Form "A", in the plan presented to Municipal Council.

- (j) "Street" means any public street or public highway or portion owned and maintained by the Department of Transportation or the Municipality, as the case may be.

3. Where the Municipality is requested by owners of land to take over a private road and to maintain the same, the Municipality may do so provided:

- (1) The private road is constructed in accordance with the Subdivision By-law of the Municipality; and
- (2) Three-quarters of the owners of land fronting on the private road request the Municipality to take it over and to maintain the same; and
- (3) The entire cost of the take over and maintenance of the said road is paid for by the landowners in the same manner as an improvement to a street pursuant to the provisions of this By-law.

4. (1) When three-quarters of the owners of land fronting on a street, owning at least three-quarters of such frontage or where three-quarters of the owners of land in a subdivision petition in person or by agent the Municipality for an improvement to a street, the Municipality may make such improvement and shall be entitled to recover all of the cost of such improvement by levying a special tax upon the owners of real property fronting on the said street or situate in the said subdivision as herein provided by this By-law and such tax shall be recoverable from each owner by the Municipality by a per foot of frontage basis, or by a per lot basis, or by an area rate of so much on the dollar of the assessed value of the property in the area shown in the Petition in Form "A" as the case may be, as requested in the Petition in Form "A".

(2) In the case of recovery of the cost of the street improvement by area rate based on so much per dollar of the assessed value of the property in the area shown in the Petition in Form "A", such area rate shall be struck by Municipal Council, from year to year for a period of time not to exceed ten (10) years for capital expenditures and shall cover all projected costs to the Municipality for that year for such street improvement.

(3) Every petition for a street improvement shall be in Form "A" of this By-law or similar thereto, and every petition shall clearly state the locality in which the improvement is requested, with the following information certified correct by some person approved by Municipal Council:

(a) In the case of a subdivision by submission of a plan showing the roads outlined in red, which the petitioners are desirous of having improved, the names of the owners, the length and width of the roadways and the frontage of each owner if the method of levying the special tax is on a frontage basis.

(b) In all other cases, by submission of a plan showing the points between which the petitioners are desirous of having the improvement made, the distance between such points, the frontage of

each property, and all the names of the owners.

- (4) In the event of a dispute between an owner and the Municipality as to the measurements in either Subsection (3)(a) or Subsection (3)(b), the owner shall retain at his own expense a surveyor in good standing of the Association of Nova Scotia Land Surveyors who shall certify as to his own measurements and submit such measurements to the Municipal Clerk.
5. The total amount of the special tax levied by the Municipality under this By-law shall not exceed the total cost of the street improvements to the Municipality.
6. The special tax levied under this By-law is a lien on the whole of the property of each owner with the same effect as rates and taxes under the Assessment Act and each owner shall be liable for a portion of the total cost of the street improvement equal to:
 - (1) in the case of property fronting on a street, the ratio that the frontage of each owner bears to the total frontage of such street, or
 - (2) in the case of a subdivision equal to the ratio that each property bears to the total number of properties situate in the subdivision,
 - (3) an area rate of so much on the dollar of the assessed value of the property in the area shown in the Petition in Form "A" as the case may be as requested in the Petition.
7. The special tax levied under this By-law is collectible in the same manner as rates and taxes under the Assessment Act and by the same proceedings as are rates and taxes under the Assessment Act.
8. The lien provided for in this By-law shall become effective on the date on which the person appointed by Municipal Council or the Chairman of the Environment Committee as the case may be files with the Clerk of the Municipality a certificate stating the total costs of the street improvement and the amount of the special tax to be levied on each owner.
9. The Clerk of the Municipality shall keep a separate account of all monies due for the improvement of streets, which account shall contain:
 - (a) The names of the owners of property liable for the special tax and the name of the improvement with respect to which the tax arose.
 - (b) The amount of frontage each owner owns or the number of properties as the case may require.
 - (c) The amount of special tax levied on each owner with particulars of the amounts due or owing.
10. The Clerk of the Municipality shall notify the owner of each property upon the filing of the certificate referred to in Section 7 and such notice shall state:
 - (a) the basis of the special tax,
 - (b) the tax payable by the owner in respect of the special tax.
11.
 - (1) The amount payable in respect of the special tax by each owner of real

property fronting on the street, or in the case of a subdivision situate in the subdivision for capital improvements shall be paid in equal annual instalments together with interest over a period not exceeding ten (10) years.

- (2) The first instalment and each succeeding instalment in respect of the tax imposed by this By-law shall be due on the same date as real property taxes and in the event of default of payment of any instalment the whole balance with interest becomes due and payable.
- (3) The tax imposed by this By-law shall bear interest in the same manner and at the same rate as set from time to time for outstanding rates and taxes.
- (4) The amount of tax imposed by this By-law for capital improvements may be paid in full at any time by the owner.

- 12.
- (1) Anyone wishing to install a driveway to a street shall apply to the Municipality for a permit.
 - (2) The cost of the permit shall be set by Resolution of Council.
 - (3) The cost of the installation of a driveway will be borne by the owner.
 - (4) The Municipality hereby adopts the Department of Transportation & Communications Management Requirements for Driveway Entrances, Chapter 8, Section 10, 11, including the Department of Transportation & Communications Management Manual Stopping Sight Distances.

13. The Street Improvement By-law passed by the Council of the Municipality of the District of West Hants on the 14th day of June, A.D., 1987 and approved by the Minister of Municipal Affairs on the 10th day of August, A.D., 1987 be and is hereby repealed.

I, Dwight M. Bennett, Clerk of the Municipality of the District of West Hants, do hereby certify that the foregoing is a true copy of a By-law duly passed at a duly called meeting of the Municipal Council of the Municipality of the District of West Hants duly convened and held on the 9 day of MAY, A.D., 1995.

DEPARTMENT OF MUNICIPAL AFFAIRS

Recommended for approval of the Minister

Kathleen O'Grady
Deputy Minister

APPROVED this 25th day of May 1995.

[Signature]
Minister of Municipal Affairs

GIVEN under the hand of the Municipal Clerk and under the corporate seal of the said Municipality this 10 day of MAY, A.D., 1995.

[Signature]

DWIGHT M. BENNETT, MUNICIPAL CLERK

APPENDIX "A"

FORM "A"

PETITION FOR STREET IMPROVEMENT

To the Municipal Council of the Municipality of the District of West Hants.

The Undersigned, being three-quarters of the owners:

(i) owning three-quarters of the real property fronting on the road or portion of the road in the Municipality of the District of West Hants, as hereinafter described

STRIKE OUT
CLAUSE THAT
IS NOT
APPLICABLE

or

(ii) owning three-quarters of the real property situate in the subdivision in the Municipal District of West Hants hereinafter described.

do petition the Municipal Council to make improvements to the street(s) more particularly described:

(i) as the road(s) or portion thereof known as

(ii) in the area situated at

as shown on the attached plan.

Also each of the owners, whose signature appears below, respectively propose that the Municipal Council accept this as a petition in compliance with Section 3 of the Street Improvement By-law.

ONLY ONE
METHOD
OF
CHARGING
FOR THE
STREET
IMPROVEMENT
IS APPLICABLE

Each of the owners, who signature appears below, pray that they be levied for a portion of the tax in respect of the street improvement on:

- (i) a per foot of frontage basis;
- (ii) a per lot basis;
- (iii) an area rate based on assessment.

Names and Signatures of Property Owners:

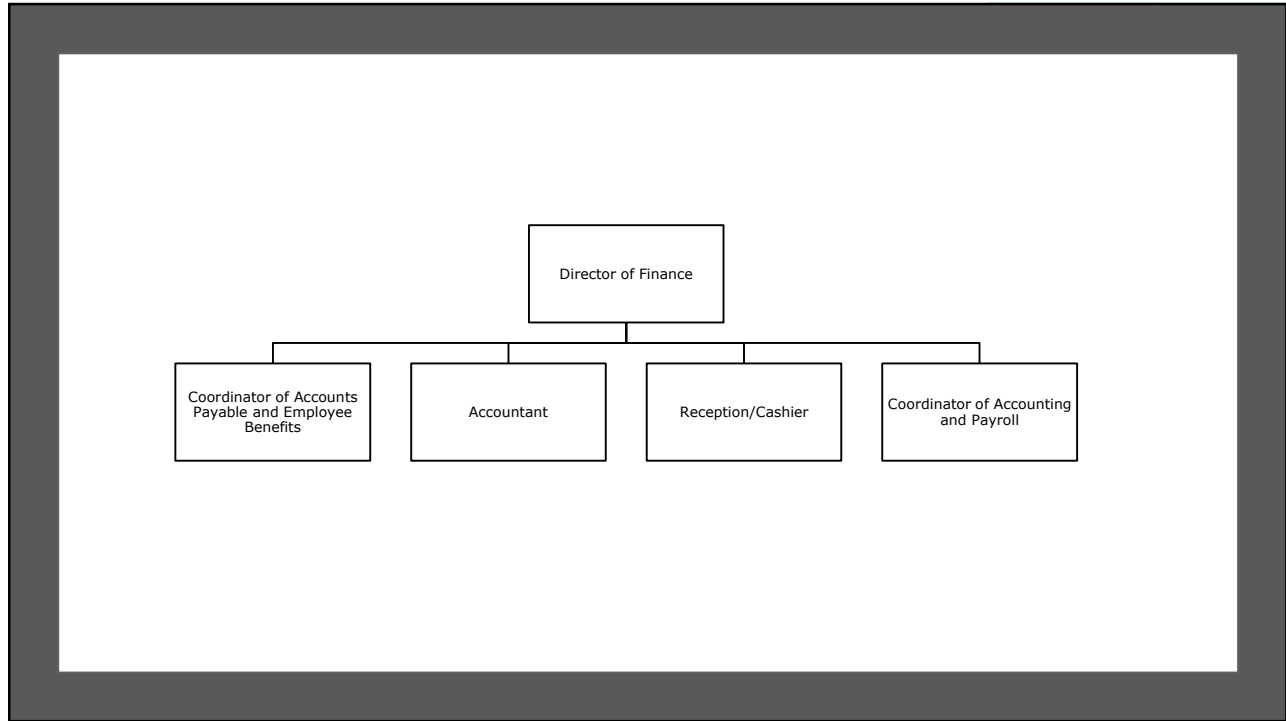
	<u>Name</u>	<u>Signature</u>
1.		
2.		
3.		
4.		
5.		



1



2

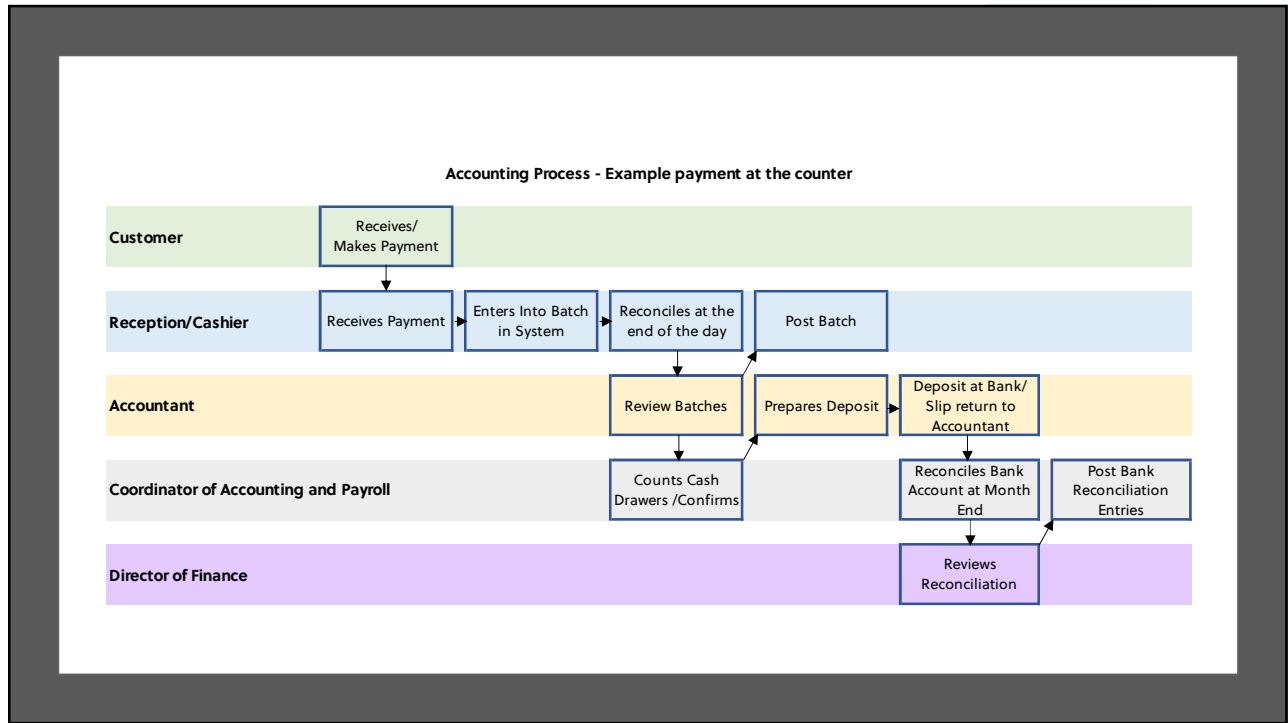


3

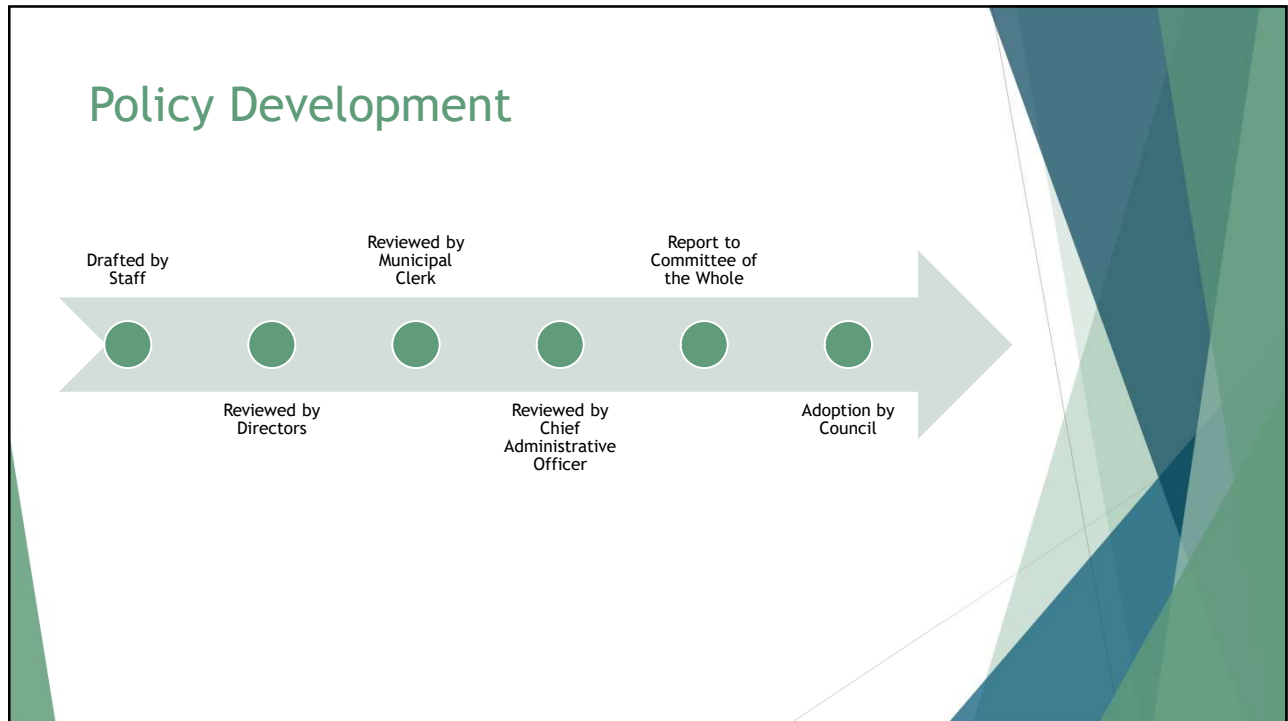
Banking

- ▶ The Town's banking provider, Royal Bank of Canada.
- ▶ Monthly reconciliations are completed.
- ▶ Authorized signing authority for this account are:
 - ▶ Chief Administrative Officer
 - ▶ Director of Finance
 - ▶ Alternate: Coordinator of Accounting & Payroll
 - ▶ Alternate: Mayor

4



5

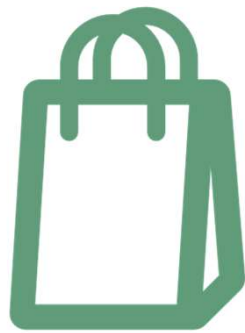


6

Auditing Requirement

- ▶ The Town auditors are Grant Thornton
- ▶ On-site audit work begins around the mid June
- ▶ The results of these audits will be presented to the Audit Committee

7



Procurement

8

Procurement Practices

Public tenders are required for:

- ▶ goods that have a value of \$25,000 or greater;
 - ▶ services that have a value of \$50,000 or greater;
 - ▶ construction that has a value of \$100,000 or greater.
- ▶ The procurement decision must be made by the applicable Department Director or a manager, supervisor or foreman as designated by the Director.
 - ▶ For construction, goods and services having a value between \$5,000 and \$10,000
 - ▶ The procurement decision must be recommended by a Department Director to the CAO for approval, for:
 - ▶ goods having a value between \$10,000 and \$25,000;
 - ▶ services having a value between \$10,000 and \$50,000;
 - ▶ construction, having a value between \$10,000 and \$100,000;
 - ▶ Anything over these amounts would require Council approval.

9

Procurement Practices (cont.)

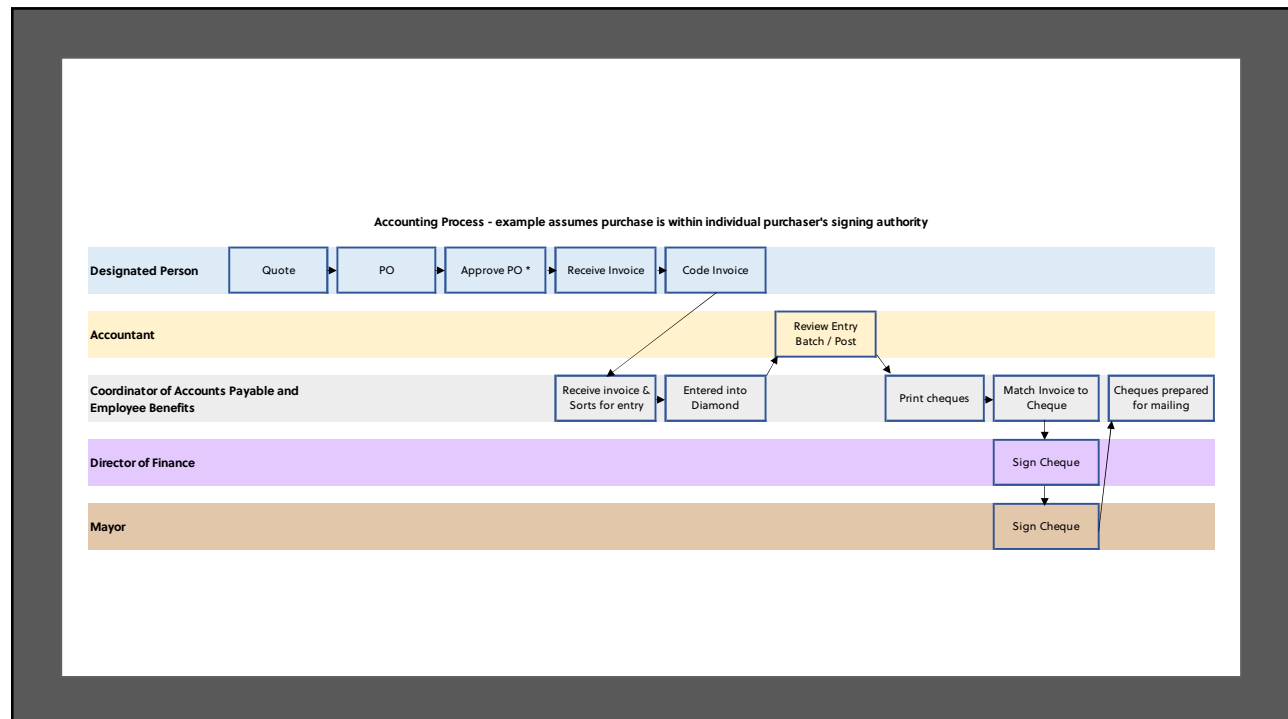
- ▶ Authority of the Chief Administrative Officer
 - ▶ The CAO may authorize procedures consistent with this policy and may delegate the authority under this policy and generally;
 - ▶ Internal control procedures used to verify and document purchases and credit card issuance, limits and use, are developed and implemented with the assistance of the finance department
 - ▶ Departments are responsible for developing and preparing the appropriate specifications for purchasing construction, goods and services in keeping with this policy
 - ▶ Departments Heads are responsible for ensuring compliance with this policy
 - ▶ The CAO is accountable for promoting and ensuring compliance with this policy and for reporting any exceptions to the adherence with this policy to Council

10

Purchase Order

- Generally a purchase order serves as a supporting document for a purchase, identifies the purchasing authority and indicates that funds have been committed for a purchase.
- A purchase order will be obtained and approved by the CAO, Department Director or their designate before any order for construction, goods or services is placed. In case of emergency, approval shall be obtained as soon as possible thereafter.
- After receipt of the goods or services the appropriate copy of the purchase order shall be returned with the invoice for processing of payments.
- Some purchases involve payments of a recurring nature, therefore, after the initial purchase order subsequent purchase orders are not required.

11



12





1



2

Administrative Policies that Impact Decisions and Procedures

- ▶ Purchasing and Tendering Policy
- ▶ Multi-Year Financial Plan
- ▶ Financial Controls & Reporting Policy

3

Purchasing and Tendering Policy

- ▶ This Policy applies to the procurement by the Town of Windsor of all goods and services, including construction and facilities, by purchase or lease,
- ▶ 1. but does not apply to procurements:
 - ▶ A) by the Town of Windsor when it makes purchases from organizations owned or controlled by the Town of Windsor.
 - ▶ B) where a construction project is managed by a third party on behalf of the Town of Windsor, in which case the procurement for the project must be in accordance with the contract between the Town of Windsor and the third party, and in accordance with generally accepted procurement practices.
- ▶ 2. This Policy also applies to boards, agencies or commissions as a condition for maintaining continued funding by the Town of Windsor. 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.

4

Purchasing and Tendering Policy (cont.)

Procurement Practices

Public tenders are required for

- ▶ (a) goods that have a value of \$25,000 or greater;
 - ▶ (b) services that have a value of \$50,000 or greater;
 - ▶ (c) construction that has a value of \$100,000 or greater.
-
- ▶ The procurement decision must be made by the applicable Department Director or a manager, supervisor or foreman as designated by the Director.
 - ▶ For construction, goods and services having a value between \$5,000 and \$10,000

 - ▶ The procurement decision must be recommended by a Department Director to the CAO for approval.
 - For:
 - ▶ goods having a value between \$10,000 and \$25,000;
 - ▶ services having a value between \$10,000 and \$50,000;
 - ▶ construction, having a value between \$10,000 and \$100,000;

5

Purchasing and Tendering Policy (cont.)

Procurement Practices (cont.)

- ▶ The procurement decision must be made by Council
 - For:
 - ▶ goods that have a value of \$25,000 or greater;
 - ▶ services that have a value of \$50,000 or greater;
 - ▶ construction that has a value of \$100,000 or greater.

6

Purchasing and Tendering Policy (cont.)

Corporate Credit Cards

Corporate Credit Cards may be issued to senior staff members for business travel, accommodation, meal expenses, and for minor purchases. The holder of the card is responsible for providing receipts and other supporting documentation for all purchases made using the card and submitting the information on a timely basis for payment. Credit cards are not to be used for personal purchases; to bypass purchasing procedures; or bypass vendor invoice relationships when the Town is able to receive an invoice directly from the vendor.

7

Purchasing and Tendering Policy (cont.)

Local Preference

Municipal staff must give preference to purchasing goods manufactured or produced and services from local businesses in accordance with the Section 5.1

Exception:

- ▶ In accordance with the Atlantic Procurement Agreement, the local preference described above does not apply to the following procurements:
 - ▶ (a) goods that have a value of \$25,000 or greater;
 - ▶ (b) services that have a value of \$50,000 or greater;
 - ▶ (c) construction that has a value of \$100,000 or greater.

8

Multi-Year Financial Plan

- ▶ **Approach:** A Multi-Year Financial Plan encompasses both operating and capital planning and looks to a number of non-financial processes to provide direction. A Multi-Year Financial Plan is a central part, the implementation part, of an overall Strategic or community plan.
- ▶ **Framework:** A financial plan which will support a sustainable, community focussed vision is the “how”, “when” and “who” of that vision, not the vision itself. The financial plan cannot and should not determine the destination, rather, it serves as a guide and support - as an enabler - to support Council, Town staff, community organizations and citizens, make informed decisions as they work their way to the vision for the community. As the vision for the community changes, so must the parameters and rules set out in any related financial plan.

9

Multi-Year Financial Plan (cont.)

- ▶ **Objective**
 - ▶ Create financial sustainability
 - ▶ Ensure reasonable operating flexibility exists
 - ▶ Understand the implications of decisions in advance
 - ▶ Continuously improve
 - ▶ To know where we really want to go
- ▶ **Principles**
 1. Through Council, the community will be involved in identifying challenges and in finding ways to address them.
 2. Working together with like minded organizations and people will always be more effective than going it alone
 3. Every unplanned additional cost requires a subtraction or there will be imbalance.
 4. Financial decisions will be made based on an assessment of the implications to the Town in the medium and long-term as well as the short-term

10

Financial Controls & Reporting Policy

▶ Financial Controls:

- ▶ All funds of the Town shall be deposited daily in the Bank Accounts of the Town.
- ▶ Certificates representing any Town investments shall remain in the safekeeping of the institution issuing the certificate.
- ▶ Disbursements may be in the form of cheque, electronic funds transfer, credit card, money order, bank draft or pre-authorized payment as required. References to the word cheque in this policy can be interpreted to mean the above noted methods of payment.
- ▶ Cheques shall be signed by the Chief Administrative Officer/Town Clerk and the Director of Finance/Treasurer jointly; or "either of them" jointly with the Mayor, Deputy Mayor, Coordinator of Accounting and Payroll.
- ▶ All monies of the Town shall be invested in accordance with the provisions of the Municipal Government Act.

11

Financial Controls & Reporting Policy (Cont.)

▶ Financial Reporting:

- ▶ The Town Council shall receive a periodic operating statement, prepared from the accounting records, showing a summary of the Town's financial position and revenues and expenditures to date in relation to the approved budget.
- ▶ Department Heads shall be responsible for reviewing their accounts on a monthly basis, and reporting any errors, irregularities, or changes required to the Director of Finance

12

Policies that Impact Revenue

- ▶ Taxes
 - ▶ Tax Billing Policy
 - ▶ Low Income Partial Tax Exemption Policy
 - ▶ Tax Sale Policy
 - ▶ Fees Policy

- ▶ Area Rates
 - ▶ Fire Protection Rate Policy

13

Policies that Impact Revenue

- ▶ Tax Billing Policy
 - ▶ Method:
 - ▶ **April**- An interim tax bill be calculated and issued and that such bill be due and payable on the last day of May. The interim bill is calculated based on 50% of the prior year's tax rate times the current year's assessment
 - ▶ **Final Tax billing**- the final tax billing will be calculated using the current year's assessment figures multiplied by the current year's tax rates, less the payment made relative to the interim bill, and that such bill be due and payable on the last day of September
 - ▶ **Interest**- interest shall be charged at the rate of 15% per annum on taxes and rates not paid on or before the due dates specified above and on accounts in arrears from prior fiscal periods

The interest shall be applied monthly to accounts at a rate of 1.25%

14

Policies that Impact Revenue

- ▶ Low Income Partial Tax Exemption Policy
 - ▶ Town Council provides a partial tax exemption to be available to all taxpayers whose total income from all sources for a year was below a specified amount.
 - ▶ **Conditions:** A total exemption fund will be established to be distributed equally to all qualified applicants on a pro-rata basis subject to the conditions specified in the policy
- ▶ Tax Sale Policy
 - ▶ **Policy:** Properties with taxes in arrears, in excess of one year, unless prior arrangements have been made, will be placed to be sold to the public with taxes applied against the said property.

15

Policies that Impact Revenue

- ▶ Fees Policy
 - ▶ **Purpose:** the purpose of this policy is set out and amend the fees the Town of Windsor charges for certain applications, licenses and services applied to residents and businesses when requesting permits, licenses or other forms of service.
 - ▶ **Application:** this policy applies to fees establishes in by-laws, policies and resolutions approved by Windsor Town Council. The fees established in this policy may amend those already set except establishes in a by-law.
 - ▶ **Fees:**
 - 3.1 Non-Profit Organizations
All planning, development, building and heritage-related processing fees are waived for properties owned by non-profit organizations registered under the Societies Act.
 - 3.2 Municipally Designated Heritage Properties
 - 3.2.1 All planning, development, building and heritage-related processing fees are waived for municipally-designated heritage properties.
 - 3.2.2 The Town will bear the costs of notification and registration of municipally-designated heritage properties at the Land Registration Office or Registry of Deeds.

16

Policies that Impact Revenue

- ▶ Area Rate- Fire Protection Rate Policy
 - ▶ **Purpose:** To establish a policy on the annual setting of a rate for Fire Protection under the Municipal Government Act Section 80.
 - ▶ **Policy Statement:** *"The Town shall annually levy a rate by resolution per one hundred dollars of assessed value of all assessed properties with the Town of Windsor served by the Water Utility to recover Fire Protection Charge"*

17

Policies that Impact Expenses

- ▶ Hospitality Policy
- ▶ Travel Expense Policy
- ▶ Remuneration of Elected Officials Policy
- ▶ Grant Policy
- ▶ Donations, Gifts, etc. policy- Mayor & Council

18

Policies that Impact Expenses

► 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;
- 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.

19

Policies that Impact Expenses

► Travel & Expense Policy

- **Purpose:** To establish the terms and conditions for acceptable expenses and the reimbursement of employee expense while travelling or on authorized business
- **Authorized:** When representing the Town on authorized business, or when attending out-of-town conferences, training or seminars, the following will be considered reimbursable expenses upon completion of the Town's Expense Report Form and submission of the required receipts.

20

Policies that Impact Expenses

▶ Remuneration of Elected Officials Policy

▶ Purpose:

Pursuant to the Municipal Government Act (MGA), Section 23 (1) (d), the Town of Windsor establishes a policy fixing the annual remuneration to be paid to the Mayor, Deputy Mayor and each Councillor of the Town.

▶ Policy Statement:

Elected Officials shall receive one-twelfth (1/12) of their salary, less statutory deductions, plus expense reimbursements on a monthly basis, in arrears. All payments shall be made through the Town payroll system by direct deposit into an account in the Official's name at the financial institution of their choice.

21

Policies that Impact Expenses

▶ Grants Policy

▶ **Application:** This program governs grants to community non-profit organizations and charities. The *Town of Windsor Grants Program* has five main categories:

- ▶ Support Grants – Community-Based Organizations
- ▶ Community Recreation Grants
- ▶ Community Heritage Grants
- ▶ Tourism Promotion & Development Grants
- ▶ Strategic Recreation & Culture Initiatives

▶ **Basic Policy:** The total of the amounts paid in a fiscal year pursuant to Clause 65 (au) of the *Municipal Government Act* shall not normally exceed one percent of the taxes for general municipal purposes levied by the municipality for that year.

22

Policies that Impact Expenses

▶ Grants Policy

- ▶ **Application:** This program governs grants to community non-profit organizations and charities. The *Town of Windsor Grants Program* has five main categories:
 - ▶ Support Grants – Community-Based Organizations
 - ▶ Community Recreation Grants
 - ▶ Community Heritage Grants
 - ▶ Tourism Promotion & Development Grants
 - ▶ Strategic Recreation & Culture Initiatives

- ▶ **Basic Policy:** The total of the amounts paid in a fiscal year pursuant to Clause 65 (au) of the *Municipal Government Act* shall not normally exceed one percent of the taxes for general municipal purposes levied by the municipality for that year.

23

Policies that Impact Expenses

▶ Donations, Gifts, etc. policy- Mayor & Council

- ▶ Mayor and Council usually send \$25.00 flower arrangement for sick employees.
- ▶ For death of a Town employee or former employee, there is usually a floral arrangement sent unless donations are asked for. The costs of these are usually in the \$25 to \$50.00 range. For other family members a donation of \$20.00 is usually made.
- ▶ Memorials for other people such as former Council members or spouses, or for prominent figures from other Municipal units a donation of \$10.00 is usually made to a charity.

24





TOWN OF WINDSOR

HOSPITALITY POLICY

Legislative authority: MGA

1. PURPOSE

The Town of Windsor 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 Town of Windsor;
- b. "Council" refers to the Council for the Town of Windsor;
- c. "Designate" refers to an individual acting in someone's stead;
- d. "Elected Municipal Official" refers to members of Town Council member;
- e. "Employee" refers to any person directly employed by the Town of Windsor;
- f. "Hospitality" refers to expenses incurred with hosting individuals from outside of the corporation of the Town of Windsor, for reasons outlined in this policy, including receptions,

ceremonies, conferences, or other group events. Allowable expenses may include meals, beverages (non-alcoholic), or other approved items. Note: “outside” of the corporation means the corporate entity and is not a reference to geographic boundaries;

- g. “MGA” refers to the Municipal Government Act;
- h. “Municipality” refers to the Town of Windsor.

3. APPLICATION

This Policy applies to all Elected Municipal Officials and employees of the Municipality who incur hospitality expense while conducting government business. This policy also applies to the Windsor Fire Department for expenses being paid by the Town of Windsor through its fire department budget.

- a. Hospitality may be offered under the following circumstances:
 - Hosting foreign dignitaries;
 - Engaging in official public matters with representatives from other governments; business, industry/labour leaders; or other community leaders;
 - Sponsoring or hosting conferences;
 - Hosting ceremonies/recognition events; and
 - Other official functions, as approved by the CAO, their designate or Town of Windsor Council.

Note: hospitality and hospitality events in regard to this policy, is for individuals “outside the corporate entity” and is not intended for internal corporate events such as retirement ceremonies.

- b. All hospitality events require prior authorization by the CAO or their 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 Mayor or Deputy Mayor in their absence.

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

In instances where a hospitality event has been held without prior approval, claims for reimbursement must be submitted to the CAO providing the details of the event and include a document outlining the reasons prior approval was not possible. If the CAO was responsible for the hospitality event, then the Mayor or in their absence the Deputy Mayor, would review/approve hospitality-related expenses for the CAO.

- c. Hospitality expenditures include anything pertaining to a hospitality event including:
- Meals
 - Beverages
 - Room Rental
 - Professional Serving Staff
 - Gifts
- d. For reasons of diplomacy, protocol, business development or promotional advocacy, the giving of token gifts to individuals outside of government (value not to exceed \$40.00) is sometimes appropriate. Any giving of gifts requires prior approval by either the CAO or their designate, or Council.
- e. 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. Preference may be given to alcohol produced in Nova Scotia.

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. Note: alcohol is not a reimbursable expense for employees, Elected Municipal Officials and committee members regarding their individual travel and expense claims.

- f. 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 posted 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

No person can authorize his/her own claim.

Council is responsible for:

- Approving, reviewing and amending this policy.
- Ensuring Council hospitality events and expenses comply with this Policy.
- Consistent application of this Policy.

The Mayor or in their absence the Deputy Mayor, review/approve hospitality related expenses for the CAO.

The CAO and Mayor (or their designates) will review/approve hospitality related expenses for the elected members of Council.

The CAO (or designate) will approve review/approve hospitality related expenses for the Mayor.

CAO (or designate) 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:
 - o Ensuring all hospitality events and related expenses initiated or incurred by a Department Head is approved.
 - o 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:
 - o Able to stand up to scrutiny by auditors and members of the public;
 - o Properly explained and documented;
 - o Fair and equitable;
 - o Reasonable; and
 - o Appropriate.

Employees are responsible for:

- Acting in accordance with this Policy.
- Submitting completed hospitality-related expense claims to the CAO, within the time requirements outlined in Section 3.f of this Policy.

The Finance Department is responsible for:

- Providing advice and assistance to the CAO regarding the application of this Policy as requested;
- Process hospitality related expense claims for payment;

- Notify the CAO and/or the appropriate department for corrective action, if a claim submitted does not or appears to not, comply with the policy.
- 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.



Mayor



Municipal Clerk

HOSPITALITY REQUEST FORM

Purpose for hospitality:

Estimated number of attendees: _____

Actual number of attendees: _____

Affiliations of attendees:

Itemized costs including gratuities and supplementary expenses:

Examples: Meals, beverages (non-alcoholic), room rentals, serving staff, gifts

Item	Estimated Cost (pre-event)	Actual Cost (post event)
Room Rental	Choose an item.	
Beverage	Choose an item.	
Room Rental	Choose an item.	
Serving Staff	Choose an item.	
Gift	Choose an item.	
TOTAL		

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 Alcoholic Beverage:

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

Shelleena Thornton

Subject: FW: Hospitality - questions

From: Doug Armstrong <DArmstrong@town.windsor.ns.ca>
Sent: June-06-19 9:09 AM
To: Shelleena Thornton <SThornton@town.windsor.ns.ca>; Louis Coutinho <LCoutinho@town.windsor.ns.ca>
Subject: FW: Hospitality - questions

Hi Shelleena ,

Please add this e-mail to the Committee of the Whole agenda re the Hospitality Policy draft. The comments below from the Province, provide information for Committee's consideration.

Thank you,

Doug

From: Cox-Brown, Kathy M <Katharine.Cox-Brown@novascotia.ca>
Sent: June-05-19 8:57 AM
To: Doug Armstrong <DArmstrong@town.windsor.ns.ca>
Subject: RE: Hospitality - questions

Hi Doug,

- give a gift of a local bottle of wine to a presenter or guest? *Yes, if this is a hospitality event unless your policy states otherwise*
- host a wine/beer tasting event but a visitor could purchase a local bottle of wine? *If they are purchasing the wine at the event, like a cash bar, and not to take home, then yes unless your policy states otherwise.*
- can a gift of wine be bought through a staff corporate credit card, either directly from the vendor (such as a local winery or NSLC) or a gift card from those vendors; is that considered reimbursable or is it not reimbursable – *yes, if the gift of wine is for a hospitality event, unless your policy states otherwise. It is no, if you are reimbursing the individual for the wine for their personal use.*

I hope this helps, Kathy

From: Doug Armstrong <DArmstrong@town.windsor.ns.ca>
Sent: Tuesday, June 04, 2019 5:59 PM
To: Cox-Brown, Kathy M <Katharine.Cox-Brown@novascotia.ca>
Cc: Cho-MacDonald, Bongsun <Bongsun.Cho-MacDonald@novascotia.ca>; Louis Coutinho <LCoutinho@town.windsor.ns.ca>
Subject: RE: Hospitality - questions

Hi Kathy,

Council is currently working on its draft hospitality policy but has some questions around alcohol purchases, as it relates to hospitality. Where this is Provincial legislation, we are looking for guidance from Municipal Affairs on the questions below. Council would like to support local business and may give preference to local producers of alcohol, but also wants to be in keeping with the legislation.

Can a Municipality:

- give a gift of a local bottle of wine to a presenter or guest?
- host a wine/beer tasting event but a visitor could purchase a local bottle of wine?
- can a gift of wine be bought through a staff corporate credit card, either directly from the vendor (such as a local winery or NSLC) or a gift card from those vendors; is that considered reimbursable or is it not reimbursable ?

Thanks,

Doug





Doug Armstrong, CPA, CGA

Director of Finance

Town of Windsor | 100 King Street | Windsor NS B0N 2T0

Office: 902-798-6676 | Fax: 902-798-5679

[Web](#) | [vCard](#) | [Map](#) | [Email](#) |  

DISCLAIMER: This email (and any attachments) is confidential, may be privileged, and is only for the use of the intended recipient. Other use is prohibited. If you have received this email in error, please notify us and delete this message. Thank you.



TOWN OF WINDSOR

FEES POLICY

Legislative authority: MGA

1. PURPOSE

The purpose of this policy is to set out and amend the fees the Town of Windsor charges for certain applications, licenses and services applied to residents and businesses when requesting permits, licenses or other forms of service.

2. APPLICATION

This policy applies to fees established in by-laws, policies and resolutions approved by Windsor Town Council. The fees established in this policy may amend those already set except those established in a by-law.

3. FEES

3.1 Non-Profit Organizations

All planning, development, building and heritage-related processing fees are waived for properties owned by non-profit organizations registered under the Societies Act.

3.2 Municipally Designated Heritage Properties

3.2.1 All planning, development, building and heritage-related processing fees are waived for municipally-designated heritage properties.

3.2.2 The Town will bear the costs of notification and registration of municipally-designated heritage properties at the Land Registration Office or Registry of Deeds.

3.3 Other Fees

The following fees shall be charged for permits, licenses and services provided by the Town of Windsor.

(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 otherwise 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 where the estimated value of construction is between \$1000.01 and less than \$5000.00, the fee shall be \$25.00 (wording change only)
	Relocation of mobile homes and mini-homes where there is no finished basement	n/a

	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	No Charge
	Processing charge retained for incomplete, denied or withdrawn permits	\$25.00
Civic Addressing By-law	Section 31.7.3 Posting Private Road Signs through the Nova Scotia Department of Transportation (DTIR)	Cost charged by Transportation and Infrastructure Renewal for purchase and installation
Hawkers and Peddlers By-law	15.04 payment for license under 15.01 or 15.02	\$50.00
	15.06 payment for license for mobile canteen	\$100.00

Land Use By-law	2.8 Development Permit	\$25.00
	2.8 Land Use By-law Amendment	\$500.00 processing fee \$800 deposit for direct costs such as notice (excess is refunded)
	2.8. Development Agreement	\$500.00 processing plus \$800 deposit for direct costs such as notice (excess is refunded)
	2.8 Substantive amendment to a Development Agreement	\$500.00 processing \$800 deposit for direct costs such as notice (excess is refunded)
	2.8 Non-Substantive amendment to a Development Agreement or Discharge of Development Agreement	\$300.00 processing \$500 deposit for direct costs such as notice (excess is refunded)
	Site Plan	\$25.00 + permit fees
	Variance	\$25.00
	Zoning Confirmation	\$50.00
Subdivision By-law	Section 11 (a) (i) Fee for filing the approved Final Plan of subdivision, certifying a copy of the plan, registering a notice of approval of the plan and Section 13 fees for registering the deeds	Land Registry or Registry of Deeds Costs (refunded if application refused)
	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 showing public streets or private roads	\$200.00
	82(a) (i) Fee for filing a repeal of a subdivision	Land Registry or Registry of Deeds Costs (refunded if application refused)
	Section 93 (a) (ii) Processing fee for final application for repeal of subdivision	\$50.00

(b) Other Fees

Amendments to Municipal Planning Strategy		n/a
---	--	-----



 Mayor



 Municipal Clerk



TOWN OF WINDSOR

DONATIONS, GIFTS, ETC. POLICY GUIDE – Mayor & Council

Mayor and Council usually send \$25.00 flower arrangement for sick employees.

For death of a Town employee or former employee, there is usually a floral arrangement sent unless donations are asked for. The costs of these are usually in the \$25 to \$50.00 range. For other family members a donation of \$20.00 is usually made.

Memorials for other people such as former Council members or spouses, or for prominent figures from other Municipal units a donation of \$10.00 is usually made to a charity.

* Close Relative includes: mother, father, child, brother, sister, mother-in-law, father-in-law. For other relatives a sympathy card is usually sent.



Town of Windsor, Nova Scotia Financial Controls & Reporting Policy

**Revision date: January 28, 2014;
December 16, 2008**

1 Financial Controls

- 1.01 All funds of the Town shall be deposited daily in the Bank Accounts of the Town.
- 1.02 Certificates representing any Town investments shall remain in the safekeeping of the institution issuing the certificate.
- 1.03 Disbursements may be in the form of cheque, electronic funds transfer, credit card, money order, bank draft or pre-authorized payment as required. References to the word cheque in this policy can be interpreted to mean the above noted methods of payment.
- 1.04 Cheques shall be signed by the Chief Administrative Officer/Town Clerk and the Director of Finance/Treasurer jointly; or "either of them" jointly with the Mayor, Deputy Mayor, Coordinator of Accounting and Payroll.
- 1.05 All monies of the Town shall be invested in accordance with the provisions of the Municipal Government Act.

2 Financial Reporting

- 2.01 The Town Council shall receive a periodic operating statement, prepared from the accounting records, showing a summary of the Town's financial position and revenues and expenditures to date in relation to the approved budget.
- 2.02 Department Heads shall be responsible for reviewing their accounts on a monthly basis, and reporting any errors, irregularities, or changes required to the Director of Finance.

4

TOWN OF WINDSOR

POLICY

Title: Fire Protection Rate (Water Utility Fire Protection Charge Recovery)

Policy #:

Effective Date: April 1, 2008

Council Resolution: October 23, 2007

Purpose:

To establish a policy on the annual setting of a rate for Fire Protection under the Municipal Government Act Section 80.

Definition:

The total charge by the Water Utility to Town General Operations, in any given fiscal year, and referred to by the Nova Scotia Utility and Review Board as " Public Fire Protection Rate ". This rate approved for use by the Board in 2007 - 2008 to be \$ 219,374.00 and to be calculated in subsequent years in accordance with the Nova Scotia Utility Board Handbook of Accounting Practices and as approved by the Board.

Policy Statement:

- 1.) The Town shall annually levy a rate by resolution per one hundred dollars of assessed value of all assessed properties within the Town of Windsor served by the Water Utility to recover Fire Protection Charge.
- 2.) No property, except property of Her Majesty in right of the Province situated in the Town of Windsor is exempt for the rate.
- 3.) The rate is a first lien on real property and may be collected in the same manner as taxes.
- 4.) The Town of Windsor Tax Billing Policy will apply to Fire Protection Rate billings.

Mayor

Chief Administrative Officer

Date

Date

wanted to elaborate on. He advised that he had nothing further to add at this time.

Mayor Allen thanked S/Sgt. Grant and he was excused at 8:06 p.m.

Supplementary re Fire Protection Rates

Administrator Coutinho provided additional information regarding the proposed fire protection rate with regards to the various tax exempt churches and religious establishments within the Town of Windsor.

During discussion of this report, it was noted that if approved the tax exempt properties would be notified as soon as possible and advised that the rate would commence April 1, 2008. It was noted that most of these organizations work on a calendar year and therefore would be working on their budgets for next year and need to be advised of the charges to include in their budget even though it will only apply to nine months of the 2008 year.

Following further discussion it was

MOVED BY COUNCILLOR MURLEY AND SECONDED BY COUNCILLOR ROBINSON THAT THE TOWN OF WINDSOR ESTABLISH A POLICY ON THE ANNUAL SETTING OF A RATE FOR FIRE PROTECTION AS PERMITTED UNDER THE MUNICIPAL GOVERNMENT ACT SECTION 80. MOTION CARRIED.

Committees of Council

Planning Advisory Committee

2nd Reading MSB

As per a previous motion, the 2nd reading of the Minimum Standards Bylaw will be considered at next month's Council meeting.

Heritage Advisory Committee

Old Parish Burying Ground Staff Report

Senior Planner, Jane Sodero, reviewed the Staff report regarding an application for Heritage Property Registration for the Old Parish Burying Ground at 1291 King Street. This report is attached to these minutes as pages ** to **.

Following the review of the Staff Report it was

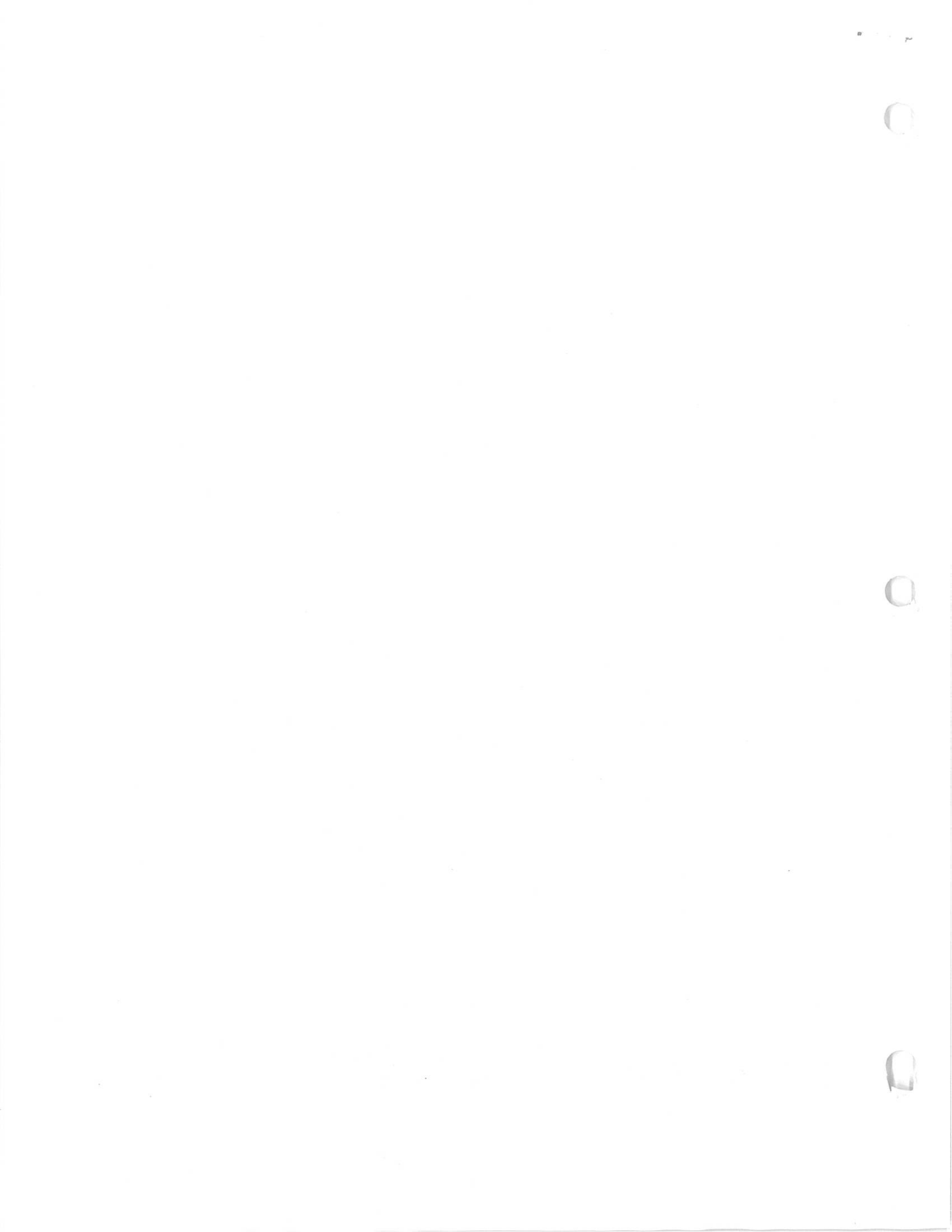
MOVED BY COUNCILLOR MURLEY AND SECONDED BY COUNCILLOR KIRK THAT THE OLD PARISH BURYING GROUND BE REGISTERED AS A MUNICIPAL HERITAGE PROPERTY. MOTION CARRIED.

Emergency Response Vehicle Recommendation

It was noted that the report on the Emergency Response Vehicle had been missed and Mayor Allen asked the members of Council to review it at this time.

The report noted that this project had been approved through the 2007-08 Capital Budget for the Town to contribute up to \$30,335 to partner with the Windsor Fire Department Executive (West Hants Operations and the Federal/Provincial EMO/JEPP initiative. The project was to purchase an Emergency Response Vehicle and associated Vehicle Rescue and Hazardous Materials Response and Traffic Control equipment and supplies for the use of the Windsor Fire Department as well as other agencies that may require the use of it in an emergency situation.

Following discussion on this matter it was



TOWN OF WINDSOR, NOVA SCOTIA POLICY AND ADMINISTRATION MANUAL		POLICY Nov. 22, 2005 Amended in 2008
Section Municipal Services – Grants to Organizations and Individuals	Subject Town of Windsor Grants Program	

1. APPLICATION

This program governs grants to community non-profit organizations and charities.

The *Town of Windsor Grants Program* has five main categories:

- **Support Grants – Community-Based Organizations**
- **Community Recreation Grants**
- **Community Heritage Grants**
- **Tourism Promotion & Development Grants**
- **Strategic Recreation & Culture Initiatives**

2. BASIC POLICY

The total of the amounts paid in a fiscal year pursuant to Clause 65 (au) of the *Municipal Government Act* shall not normally exceed one percent of the taxes for general municipal purposes levied by the municipality for that year.

All grant applications under the *Town of Windsor Grants Program* shall be assessed using the evaluation criteria contained in *Schedule A*. All grant applications shall normally be submitted on the form provided by the town. The Town of Windsor will not consider requests received as part of general (mass) mailing or telemarketing campaigns.

Preference will be given to organizations that demonstrate community support, efficient use of resources, sound business practices and develop volunteer knowledge, skills and self-reliance. Funding will not normally be provided to social service, health or similar agencies.

The **deadline for grant applications is March 1st of every year for the Town's upcoming fiscal year (which runs April 1 – March 31st)**. Late applications shall only be reviewed after applications received by the deadline have been processed.

3. PROGRAM INTENT

Every year the Town receives more grant requests than it can fund. The aim of the *Town of Windsor Grants Program* is to share available resources throughout the town. Grants are intended to provide modest levels of support and assistance to community non-profit organizations. The program tries to balance on-going needs.

Supporting volunteer, community-based organizations is often fundamental to maintaining our quality of life. Providing support through the *Town of Windsor Grants Program* and the annual volunteer recognition/awards program is part of

TOWN OF WINDSOR, NOVA SCOTIA POLICY AND ADMINISTRATION MANUAL		POLICY Nov. 22, 2005 Amended in 2008
Section Municipal Services – Grants to Organizations and Individuals	Subject Town of Windsor Grants Program	

Windsor’s support of volunteer organizations.

4. PROGRAM COMPONENTS

A. Support Grants – Community-Based Organizations

Community/Local

B. Community Recreation Grants

Community-Based Recreation Programming

Property Development and Community Facilities (e.g., buildings, sites, trails)

Volunteer Leadership Development

Community-Based Arts (e.g., visual, performing and literary arts)

C. Community Heritage Grants

Heritage Conservation

Heritage Public Education

D. Tourism Promotion & Development Grants

Visitor Information Centre (VIC) Operations

Local & Regional Tourism

E. Recreation & Culture Initiatives

Regional Cultural Initiatives and Regional Trails Grants

Eligible applications include initiatives that demonstrate significant benefit to the region or a high degree of creativity, innovation, unique appeal or benefit, as determined by the council. Awards are one-time grants and shall not normally exceed \$5,000.

Capital Pledge Grants

Applications shall only be considered for capital projects for facilities, programs and/or services the town would or might otherwise provide. Eligible capital expenditures shall be consistent with the accounting principles and requirements applicable to municipalities. Awards are one-time capital grants and shall not normally exceed \$25,000. The town may pay capital pledge grants over two or more fiscal years.

5. TYPES OF GRANTS

The different types of grants awarded under the *Town of Windsor Grants Program* are listed below. Although there are several different types of grants, **most awards**

TOWN OF WINDSOR, NOVA SCOTIA POLICY AND ADMINISTRATION MANUAL		POLICY Nov. 22, 2005 Amended in 2008
Section Municipal Services – Grants to Organizations and Individuals	Subject Town of Windsor Grants Program	

are one-time developmental, one-time operating and a limited number of multi-year grants.

One-time developmental grant:

Note: Normally awarded for a start-up project, a single purchase, or a building/site expense.

- Grant awards are normally in the \$500 to \$1,000 range.

One-time operating grant:

Note: Normally awarded to support an on-going community-based program recognized as a priority within a community.

- This type of grant is not intended to support permanent full-time staff, salaries or wages.
- Although an organization may be awarded this type of grant several times, the award does not carry the guarantee of renewal over several years.
- Grant awards are normally in the \$500 to \$1,000 range.

Multi-year grant:

Note: Normally awarded to support an on-going program or service that is a priority or determined to be important within the town’s mandate of programs and services.

- Renewable up to four (4) years, with no pre-set maximum
- This type of grant may be awarded for building projects where the cost is spread over more than one year or to assist organizations that provide services countywide.
- This type of grant may also be awarded for a large-scale, multi-year program or special project, subject to a signed agreement between the Town and the recipient organization.
- The *Town of Windsor Grants Program* is limited in its ability to respond to large requests without sufficient notice time (sometimes as much as a year before).

Multi-year stabilization grant:

Note: This type of grant is limited to cases of insolvency, operational restructuring or to transition an organization to lower levels of municipal funding.

- Renewable for up to four (4) years with no pre-set maximum.
- A signed agreement between the Town and the recipient organization is required.

Service agreement contract:

Note: This type of award may only be initiated by the Town through a request for proposals (RFP) competition. Unsolicited proposals will not be considered.

- This type of contract may be used when a clear service gap has been identified within the town’s mandate and alternate service delivery is an appropriate

TOWN OF WINDSOR, NOVA SCOTIA POLICY AND ADMINISTRATION MANUAL		POLICY Nov. 22, 2005 Amended in 2008
Section Municipal Services – Grants to Organizations and Individuals	Subject Town of Windsor Grants Program	

- strategy.
- This type of contract may also be used for transitional programs that replace or supplement a municipal service with a community-managed program.
 - A signed contract between the Town and the service provider is required.
 - Although possible, the town will probably seldom use service agreement contracts.

6. GRANTS REVIEW PROCESS

- 6.1 Application form received, date-stamped and acknowledgement sent to applicant. Additional information is requested if the application is incomplete.
- 6.2 Applications are sorted by category, sent to appropriate staff member or team members to evaluate (score and comments) and then submitted to the CAO.
- 6.3 The CAO develops a preliminary list of recommended grants based on each application's score, relative merit of applications in the category, and the budget.
- 6.4 The CAO submits the preliminary list of recommended grants and supporting information to the Committee of the Whole for review. The Committee's primary task is to make sure the process is fair and the awards recommended are within budget.
- 6.5 The CAO submits the final list of recommended grants to Council, which must approve the awards before cheques are issued to successful applicants. Letters are sent to grant recipients, noting program reporting requirements and any restrictions. Letters are also sent to unsuccessful applicants. **There is no appeal process.** The list of awards is public information and is published annually.

7 GENERAL CONDITIONS

- Applications received after the **March 01st application deadline** are considered "late". Late applications are reviewed only after the regular review. Each year the town receives more applications than it can fund, so it is important for applications to be on time and contain the correct information.
- Awards are announced after the Town's budget has been approved (usually in late June).
- An applicant must be a **registered non-profit organization or charitable society**. Part of the review process includes confirmation of registration by town

TOWN OF WINDSOR, NOVA SCOTIA POLICY AND ADMINISTRATION MANUAL		POLICY Nov. 22, 2005 Amended in 2008
Section Municipal Services – Grants to Organizations and Individuals	Subject Town of Windsor Grants Program	

staff.

- Only **one application** per organization can be submitted in each funding year.
- An organization can apply to different categories of funding year-to-year. Each year, the applicant must select the grant category that best fits a particular project.
- Grants are awarded by the type of project, not the type of organization.
- The town requires promotion of equality of access and opportunity for all persons.
- Grants are not awarded for the salary/wages of staff positions or board honoraria.
- Grant applicants should be able to demonstrate active fundraising efforts to support the continuation of a program, project or service.
- Grants may be awarded with certain terms and conditions. The letter of award will state if any particular restrictions apply to the grant. Funding, including multi-year grant awards, may be revoked for failure to comply with terms and conditions.
- Awards may be issued in full (the usual practice) or can be paid in installments. The letter of award will state if a holdback applies to the grant.
- In rare circumstances, an applicant’s eligibility may be suspended for a specified time period for misappropriation of funds, failure to report, or misrepresentation.
- Each application determined to be ineligible for funding will be documented for the information of the Committee of the Whole. The applicant will be notified, in writing, if the application is not eligible.

8. AUTHORITY

Section 65, *Municipal Government Act*, as amended.

“65 The council may expend money required by the municipality for ...

(l) advertising the opportunities of the municipality for business, industrial and tourism purposes and encouraging tourist traffic, with power to make a grant to a nonprofit society for this purpose;

(au) a grant or contribution to

- (i) a society within the meaning of the *Children and Family Services Act*,
- (ii) a mental health clinic in receipt of financial assistance from the Province,
- (iii) an exhibition held by an educational institution in the municipality,
- (iv) a club, association or exhibition within the meaning of the *Agriculture and Marketing Act*,

TOWN OF WINDSOR, NOVA SCOTIA POLICY AND ADMINISTRATION MANUAL		POLICY Nov. 22, 2005 Amended in 2008
Section Municipal Services – Grants to Organizations and Individuals	Subject Town of Windsor Grants Program	

(v) any charitable, nursing, medical, athletic, educational, environmental, cultural or social organization within the Province,
 (vi) a registered Canadian charitable organization,
 and the municipality shall publish annually a list of the organizations and grants or contributions made pursuant to this clause in a newspaper circulating in the municipality; ...”

TOWN OF WINDSOR, NOVA SCOTIA POLICY AND ADMINISTRATION MANUAL		POLICY Nov. 22, 2005 Amended in 2008
Section Municipal Services – Grants to Organizations and Individuals	Subject Town of Windsor Grants Program	

Schedule A

Evaluation Criteria – Grant Applications	Score
1. <u>Program/Service Obligation</u> Core – service the town <u>would</u> otherwise provide Important – service the town <u>might</u> otherwise provide Discretionary – service the town does not normally provide No Mandate – not enabled by legislation, should not do or not now	H 3 M 2 L 1 N 0
2. <u>Municipal Mission</u> Vital – fundamental to Town’s mission or key result areas Notable – solid fit within Town’s key result areas Non-Critical – some relevance to Town’s mission, not strategic	H 3 M 2 L 1
3. <u>Public Need</u> Community at Large – general need, broad-based Multiple Interests – some need, a number of areas/communities Vested Interest –special interest group(s), localized	H 3 M 2 L 1
4. <u>Public Benefit</u> Public Interest – all residents/communities may derive benefit Mixed Interest – some residents/communities derive benefit Private Interest – specific residents/communities benefit	H 3 M 2 L 1
5. <u>Human Development, Inclusion & Diversity – Volunteer & Participant</u> High – equality of access and opportunity (demographic, geographic) Moderate – range of demographic groups and/or development potential Low – limited opportunity, access or development potential	H 3 M 2 L 1
6. <u>Quality of Life</u> Livable Community – important to livable/sustainable community Community Image – enhances image or public perception Community Pride – instills pride, sense of community	H 3 M 2 L 1
7. <u>Alternate Providers</u> Limited – no other potential providers Some – some potential alternate providers Many – many potential or existing alternate providers	H 3 M 2 L 1
8. <u>Financial Need</u> High – financial statements and/or budget demonstrate significant need Low – financial statements and/or budget demonstrate limited need	H 1 L 0
9. <u>Accountability (“Track Record”)</u> Yes – annual report and/or financial statements of previous year received No (or New Org.) – no annual report and/or financial statements received	Y 1 N 0

**Town of Windsor
100 King Street - PO Box 158
Windsor, NS, B0N 2T0**

**Application - Town of Windsor Grants Program
DEADLINE IS MARCH 1ST**

Name of Applicant Organization:	
Contact Person:	Telephone:
Mailing Address:	Civic Address:
NS Registry of Joint Stock Number:	Federal Charitable Status Number:

Please ensure your application includes the following information:

- ✓ Proof of current registration as a non-profit or charitable organization (copy of certificate of registration under the NS *Societies Act* from the Registrar of Joint Stock Companies or Charitable Registration Number from Canada Revenue Agency). If your organization is in the process of applying for registration, please include a copy of your application form.
- ✓ The grant category (Section 1) and type and amount of grant requested (Section 2).
- ✓ A list of grants to your organization from federal, provincial or other local government agencies or departments (Section 3).
- ✓ If this is a new project, a list grants that your organization intends to apply or has made application to other levels of government for the same project (Section 3).
- ✓ A covering letter if you want to provide additional information about your organization and its goals/objectives (Section 4). Please do not include bound materials, promotional materials or reports. If we require more information, you will be contacted during the review process.
- ✓ The location of your project/activities (Section 5) and benefits to the Town (Section 6).
- ✓ A list of other grants or support your organization already receives from the Town of Windsor (e.g., property tax exemption for non-profit organization) (Section 8).
- ✓ The most recent financial statement (or Treasurer's report) and a budget for the coming year (if the organization is just starting up, the budget for the coming year) (Section 9).
- ✓ An accurate (up to date) list of members of the Board of Directors with name, address and telephone number (Section 10).

The policy governing the *Town of Windsor Grants Program* is available on our web site www.townofwindsor.ns.ca or may be obtained by calling (902) 798-2275.

1. Please check (√) a grant category and sub-category that applies to your application:

Category (Check One)	Sub-Category (Check One)
<input type="checkbox"/> Support Grants - Community-Based Organizations	<input type="checkbox"/> Town or Region Wide Program/Service <input type="checkbox"/> Community or Local Area Program/Service
<input type="checkbox"/> Community Recreation Grants	<input type="checkbox"/> Community-Based Recreation Programming <input type="checkbox"/> Property Development/Community Facilities_Volunteer Leadership Development <input type="checkbox"/> Community-Based Arts
<input type="checkbox"/> Community Heritage Grants	<input type="checkbox"/> Heritage Conservation <input type="checkbox"/> Heritage Public Education
<input type="checkbox"/> Tourism Promotion & Development Grants	<input type="checkbox"/> Tourist Information Centre (TIC) Operations <input type="checkbox"/> Tourism, Recreation & Culture Events
<input type="checkbox"/> Recreation & Culture Initiatives	<input type="checkbox"/> Regional Cultural Initiatives <input type="checkbox"/> Regional Trails Grants <input type="checkbox"/> Capital Pledge Grants

2. Please check (√) the type of grant you are applying for and indicate the amount:

Type of Grant (Check One)	Amount of Grant Requested
One-Time Development Grant	\$
One-Time Operating Grant	\$
<i>For Office Use Only</i>	

3. Have you applied for other funding for this project/program/service? Please list:

Funding Body	Requested	Confirmed
Federal Government (List Depts./Agencies)	\$	\$
Provincial Government (List Depts./Agencies)	\$	\$
	\$	\$
	\$	\$
	\$	\$
Other Municipalities/Local Government Bodies West Hants Hantsport Province Other	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
Other Funding Bodies	\$	\$
	\$	\$
	\$	\$
	\$	\$

4. Please describe your organization's specific project, program or service:

5. Please describe the community, area and/or group(s) your organization serves:

6. What benefits will your project, program or service bring to the community/town?

7. What role(s) do/will volunteers play in this project/program/service or the operations of your organization? How many volunteers participate?

8. Does you organization receive other forms of assistance from the town?

9. Please summarize the major elements of the budget of your organization or project (or attach a copy of the budget of your organization or project):

Note: For applications of \$500 or less it is not necessary to complete Section 9 - simply attach the financial statement or Treasurer's report for the most recent fiscal year.

Budget Period (Inclusive Dates):			
Revenue		Expenditures	
Type of Revenue	\$ Amount	Type of Expenditure	\$ Amount
Grant Requested from Town			
Value of Tax Exemption			
Other Town Assistance			
Federal Assistance			
Provincial Assistance			
Fundraising/Donations			
Membership			
Fees for Service/Sales			
Other Municipalities			
Other			
Total Estimated Revenue (A)		Total Estimated Expenditures (B)	
Net Revenue (If A - B = + #)		Net Expenditure (If A - B = - #)	

10. Please list the members of your Board of Directors:

Name	Position	Address	Telephone

11. Authorization

This application must be signed by an authorized signing officer of the Board of Directors:			
Application Prepared By: (Contact)	_____	_____	_____
	Signature	Print Name	Date
Board Authorization:	_____	_____	_____
	Signature	Print Name	Date

Remember the Deadline for Applications is March 1ST.

Please mail or drop off your application form and any supporting materials to:

Town of Windsor
100 King Street
PO Box 158
Windsor, NS
B0N 2T0

Upon receipt all applications are date-stamped. Late applications are date-stamped and reviewed after on-time applications. Due to the number of grant applications normally received each year late applications are usually declined.

If you are concerned about your application being received on time through the mail, you may fax a copy of application to (902) 798-5679. All applications that are faxed must be supported by the original document through the mail or by hand delivery.

Although the Town of Windsor is unable to fund all applications received, we appreciate the interest of community groups in our program and recognize the valuable contribution made by volunteers to the quality of life in the Town of Windsor.



TOWN OF WINDSOR LOW INCOME PARTIAL TAX EXEMPTION POLICY (2019/20)

Residential taxpayers in the Town of Windsor are advised that the Town Council has provided a partial tax exemption to be available to all taxpayers whose total income from all sources for 2018 was below a specified amount. The details of this year's partial exemption are outlined below.

A total exemption fund will be established to be distributed equally to all qualified applicants on a pro-rata basis subject to the following conditions:

1. Only persons whose total income from all sources, including the income of all other persons of the same family residing in the same household as the applicant ratepayer, for the calendar year 2018 is less than twenty four thousand four hundred eighty five dollars (\$24,485.00) may apply.
2. No exemption shall exceed 50% of the current year's taxes.
3. Regardless of the pro-rata calculation for distribution of the exemption fund, no exemption shall exceed \$200.00.
4. A tax exemption will only be granted in respect to a property occupied by the applicant ratepayer as his or her home.
5. Where a property is assessed to two or more persons, one of whom is entitled to an exemption, the person so entitled shall be entitled only to that portion of the amount of the exemption that the amount of his/her assessment with respect to the property bears to the total assessment for the whole property. Where the owners are not separately assessed for their several interests in the property, then to that portion determined by the assessor, whose determination shall be final.
6. Applications for the exemption granted by this resolution shall be by affidavit and shall be accompanied by a copy of the applicant(s) 2018 Income Tax Notice of Assessment.
7. In order to distribute the exemption fund among the qualified applicants, **no application for an exemption will be received or considered after July 31, 2019.**

Affidavit forms to apply for a partial tax exemption as described above are available on the Town website www.town.windsor.ns.ca or at the Town Office, 100 King Street during normal business hours (Mon-Fri 8:30am – 4:30pm excluding statutory holidays).

Shelleena Thornton
Municipal Clerk

Town of Windsor



Multi-Year Financial Plan

Approved

Version 9 – January 27, 2009

Table of Contents

Executive Summary.....	3
Introduction	4
Approach / Scope.....	6
Financial Plan Framework.....	6
Multi-Year Financial Plan	8
Objectives (purpose, aim, ambition, end, goal, target)	8
Principles (Rules guiding behaviour).....	8
Context & Trends	9
Plan Framework	10
Policy statements.....	10
Capital Planning Policy	10
Capital Budget Spending Policy.....	11
Capital Financing policy.....	12
Capital Debt Policy	14
Reserves Policy.....	15
Capital budget criteria	16

Executive Summary

This draft document is provided for the Mayor and Council of the Town of Windsor to assist them in financial planning and decision making. It is expected that this work will build on existing processes and policies and serve as a starting point for the enhanced planning and reporting required to support new capital asset management plans which will be developed over the next several years. Because of the current emphasis on capital planning and related timelines for capital initiatives such as the Tangible Capital Asset policy and Gas Tax reporting, this draft document focuses heavily on the capital priorities, plans and spending processes and it is expected that Council and staff will determine the timeframe for later steps in the Multi-Year planning policy development.

Many of the Policy statements included in this document can be incorporated into planning decisions made in the upcoming budget cycle. In those areas where additional time is required to gather data or complete processes in order to implement a policy, the time-frame is noted. A detailed implementation plan will be developed by the CAO and management team after Council has deliberated and approved the draft plan.

It is expected that other processes or projects which are either underway now or planned for the upcoming 18 months will be integrated into these policy statements and that revisions will be made as appropriate. Therefore, this coming 12-24 months should be seen as a planning phase, laying down the necessary community direction and supporting policy framework. An Integrated Community Sustainability Plan (ICSP) is required under the Gas Tax Agreement to be created by March 31, 2010. The ICSP accompanied by newly required Tangible Capital Asset policies, will better position Council and the community to make decisions which balance the long-term costs of new and existing capital assets with the other services desired by the community. These plans and tools along with the policies and procedures outlined in the following pages will help clarify, as part of the decision making process, the costs to individuals and to the business community of projects and services.

Recommendations:

- 1) All Council reports regarding decisions involving financial commitments include a section which advises Council whether the recommended action is consistent with Town policies, including those contained in the draft Multi-Year Financial Plan.
- 2) Staff provide an update to Council quarterly on the progress against the timelines outlined in the Policy statements.
- 3) Adopt the Policy statements in the attached report.

Introduction

The Council and management of the Town of Windsor have determined that the future goals and objectives for the Town are more likely to be realized if they are supported by multi-year financial planning.

Planning is not new to the Town of Windsor. Every year during the budget and business planning cycle, staff provides Council with analytical information relating to revenue and expenditure trends, information on issues which may have arisen since the last budget cycle and more and more in recent years, a multi-year capital plan. Town Council takes this information into account as it sets priorities for the coming year and adjusts throughout the year as circumstances warrant. In addition to the annual budget cycle, both land-use and community plans have been created by Town Council and by community organizations and leaders.

So, what makes creating the beginning of a formal Multi-Year Financial Plan important at this time?

- 1) Limited resources – it will never be easy to manage community and resident expectations in the face of the limited financial and staff resources of the Town and the Province. Priorities must be set. Council is more able to make these decisions about priorities when information is presented within a planning framework that supports their goals. Every municipal dollar must be stretched as far as it can and staff resources are limited. Decisions need to be made on the basis of good information, efficiently and in a planning context, not made one by one, with a different rationale for each decision.
- 2) Multi-year planning supports strategic **action** - Creating a framework and information to support both operating and capital planning beyond a one-year window, allows more strategic thinking and action by Council and by staff in the implementation. This improves both efficiency and effectiveness in how Town resources are used.
- 3) Infrastructure Deficit - The national emphasis on the “Infrastructure Deficit” has heightened public awareness and resulted in significant new dollars flowing from the Federal and Provincial governments to municipalities. With these dollars comes the expectation that municipalities will use these new dollars within the context of their own community plans for the future and that those plans will incorporate sustainability as a principle.
- 4) The current global financial situation has already impacted individuals, businesses and government priorities. As senior levels of government push to increase spending, local governments will be called upon to accelerate capital planning and spending. The push to spend more in a shorter period of time will run contrary to possible contraction in individuals’ ability to pay increased tax burdens. Now, if ever before, each dollar spent must achieve maximum community impact.

In addition there are a number of related initiatives and projects which will be undertaken over the next 12-36 months that all demand improved information and focus on planning. These include but are not limited to:

Asset Accounting

NS municipalities are now required to use Public Sector Accounting Board (PSAB) standards as Generally Accepted Accounting Principles in their annual audited financial statements. Prior to this, NS Municipalities were required to follow the NS Municipal Accounting and Reporting Manual in order to meet Generally Accepted Accounting Principles for NS municipalities. With that change barely behind Nova Scotia municipalities, and effective with the 2009/10 fiscal year, all local governments must comply with new requirements for recording and accounting for Tangible Capital Assets. *“Even the smallest municipality will find implementing tangible capital asset accounting to be a major undertaking.”* (SNS&MR - TCA Committee, 2008) This project will be referenced in other sections of this plan because one product of complying with PSAB Tangible Capital Asset accounting is the full, costed list of capital assets owned by the Town and the development of related asset and accounting policies to support the new requirements. This information will form a very important part of future asset management for Windsor.

Asset Management

The term ‘Infrastructure Deficit’ that is so familiar to local governments and residents now, likely had its origins years ago. Every year that there was insufficient reinvestment in existing assets or inadequate long-term planning for future needs, or limited senior government funding for capital assets or maintenance, the condition of NS infrastructure (capital assets) declined. This was a common occurrence across Canada and beyond. The current situation not only demands higher levels of investment and recapitalization, but it demands better information and ability to manage capital assets in a more effective and efficient manner and to ensure that priorities can be set. Effective Asset management requires information about what is owned, how old it is and what the condition is but also requires that asset planning and management be done in a manner that is consistent with Councils’ overall direction for the community.

Asset Reporting

In order to remain eligible for new funding from the Federal government there are new specific and significant planning and reporting requirements which must be met. These requirements include a 5 year Capital Investment Plan and development of an Integrated Sustainability Plan for the Town. PSAB changes will also dramatically change the way capital assets are accounted and reported.

These new requirements will provide better information and improved planning. However, these new information and management requirements will draw considerably on the existing resources of the Town, not only to make the changes and create the policy frameworks, but to maintain the data once it starts to be collected. It must be clear to Council and to the public that new asset reporting and management systems will require a higher level of staff effort on an ongoing basis. Additional resources required to support these new systems will have to be accommodated in some manner or these new initiatives and/or existing programs and standards will be negatively impacted. These staff implications will be outlined in detail in the 2009/10 proposed budget documents.

Approach / Scope

A Multi-Year Financial Plan encompasses both operating and capital planning and looks to a number of non-financial processes to provide direction. A Multi-Year Financial Plan is a central part, the implementation part, of an overall Strategic or community plan. Given the need for Town staff resources to support these processes, and the significant time involved, a measured approach is recommended which creates the policies that are required now and the framework for the remaining policies to be developed as priorities dictate. The implementation schedule for the Multi-Year Financial Plan includes a list of policies that staff and the project team recommend for the next phase of policy development.

Over the past 6 years considerable effort has been made in Nova Scotia to develop relevant Recommended Practices for Nova Scotia Municipalities. The Association of Municipal Administrators (AMANS) and the NS Municipal Finance Corporation (NS MFC) jointly created the Financial Management Capacity Building Committee, consisting of municipal finance staff from across the Province with support from Provincial and MFC staff. That committee took Recommended Practices created by the Government Finance Officers Association (GFOA) and adapted them for Nova Scotia municipalities.

In the Recommended Practice – **Adoption of Financial Policies**; (Financial Management Capacity Building Committee (AMANS & NS MFC), 2006) – municipalities are advised to adopt recommended practices offered by the National Advisory Council on State and Local Budgeting (NACSLB). That list is provided in Appendix 2 for information only, and can be used by staff and Council of the Town of Windsor as a guide to future overall plan development.

Fall 2008 Project Scope

The scope of the current work was determined by the CAO and Directors of Finance & Public Works. It is outlined in the Project Charter which was approved on October 3, 2008 which was then reviewed and approved by Council. The Project Scope includes the following items (*policies for Debt, Reserves and Capital spending for both new & existing assets. Capital budget criteria developed for consideration by Council to assist in annual capital budget process. Capital budget process recommendations as appropriate...*) (Project Charter - 2008). The list of other recommended practices in Appendix 2, shows the current deliverables highlighted.

Financial Plan Framework

A financial plan which will support a sustainable, community focussed vision is the “how”, “when” and “who” of that vision, not the vision itself. The financial plan cannot and should not determine the destination, rather, it serves as a guide and support - as an enabler - to support Council, Town staff, community organizations and citizens, make informed decisions as they work their way to the vision for

the community. As the vision for the community changes, so must the parameters and rules set out in any related financial plan.

These financial policies are being developed while work will continue, led by Council, to refine a vision for the future of the Town of Windsor. As has been described in earlier sections, this is a time of significant change in how assets are managed, how information is gathered to support asset management and how this information is required to be reported to financial statement users, the Province and other funding agencies including the Federal government. These events - one might describe them as the response to the "Infrastructure Deficit" - do not **create** the need for a financial framework. A financial framework is needed anytime an organization sets its sights on a point in the future and expects to face any challenges in getting there or in fact, expects to get there at all.

Whether a plan for the future is called a Strategic Plan, A Master Plan, A Vision or an Integrated Community Sustainability Plan does not matter. The Government Finance Officers Association (GFOA) recommends that all governmental entities use some form of strategic planning to provide a long-term perspective for service delivery and budgeting, thus establishing logical links between authorized spending and broad organizational goals. (Recommended Budget Practice on the Establishment of Strategic Plans (May 2006); (BUDGET) ¹ *Revised from the January 2006 edition*. Community plans will only be successful if they are accompanied by the necessary financial and operations plans and parameters to keep everyone on the path and to turn words into reality.

Multi-Year Financial Plan

Objectives (purpose, aim, ambition, end, goal, target)

1. Create financial sustainability - Live within our means – Maintain what we have before we add what we cannot maintain in the future – must ensure that both the existing and the desired capital infrastructure and operating programs / services can be adequately supported by existing residential and commercial taxpayers at a level that is accepted by those taxpayers.
2. Ensure reasonable operating flexibility exists – Always put a little aside - now more than ever the need for operating flexibility to respond to unexpected events in the short-term is clear. If a project or plan requires every available dollar, then either the plan should be revised to provide a reasonable contingency or more dollars are required before setting out.
3. Understand the implications of decisions in advance – Eyes wide open - Get as much information as possible before decisions are made including what could happen if the decision is not made.
4. Continuously improve – not in all things all the time but in the things we agree matter most.
5. To know where we really want to go so that we can put our best resources on ensuring we get there. Act strategically always.

Principles (Rules guiding behaviour)

1. Through Council, the community will be involved in identifying challenges and in finding ways to address them. Council sets the direction for the community based on what they hear from that community.
2. Working together with like minded organizations and people will always be more effective than going it alone. Find partners who share the same goals.
3. Every unplanned additional cost requires a subtraction or there will be imbalance. Because there is limited ability to stretch within the financial capacity in any given year – if something changes for the worse then other planned actions will have to be changed to accommodate it – if something changes for the better hold on to the capacity until it can be used strategically.
4. Financial decisions will be made based on an assessment of the implications to the Town in the medium and long-term as well as the short-term. Informed decisions cannot rely on perfect information because time and costs are often prohibitive - but every significant decision should

be supported by a diligent evaluation approach asking the necessary questions and having a genuine desire to hear the answer before the decision is made.

Context & Trends

The population of the Town of Windsor has remained essentially the same between 1996 and 2006 (3,726 and 3,709 respectively). **See Appendix 1 - Chart 1** In a comparison of Nova Scotia towns of comparable size (30% +/- 2006 Windsor population) this trend reflects a more positive picture than that of many other small towns in Nova Scotia. On average, those towns saw a decline of over 4.5% for the same 10 year period. The distribution of the population, although not changing significantly in total numbers, does show a loss between 1996 and 2006 of residents between the ages of 20 and 64 and a corresponding increase in residents over 65 years of age.

Labour force trends indicate that Windsor's labour force has contracted (approx. 14%) while the Municipality of West Hants has expanded (approx. 16%) for the same 10 year period. The unemployment rate dropped from more than 13% in 1996, to well below the Provincial percentage of 9.1%, to 8% in 2006. However, the changes in labour force are reflected in participation rates in Windsor dropping over 5.5% since 1996 and over 10% from 2006.

While in some areas such as population decline, Windsor out performs other small towns in Nova Scotia, the relatively limited commercial assessment as a percentage of total taxable assessment has demanded a conservative approach to financial planning. The fact that Windsor services a much larger area suggests that a partnership approach with surrounding communities in the planning, development and funding of assets that serve those communities will continue to be an appropriate means of ensuring that those assets meet the needs of the larger community.

Appendix 1 - Chart 2 summarizes the past several years of taxable assessment values and tax rates and **Appendix 1 - Chart 3** summarizes tax and debt burden trends for the past several years and debt projections.

Plan Framework

Policy statements

Capital Planning Policy

Policy Statements

- Planning for capital asset acquisition and reinvestment will be done for periods of no less than 3 years. This will increase to 5 years by fiscal year 2009/2010 and to 10 years by 2014/15.
- Effective with the 2009/10 capital budget process, all potential capital projects, including projects where the Town is a proposed as only a cost-sharing partner, shall be vetted through the capital budget planning and priority process.
- The Capital Plan development and administration is the responsibility of the Senior Management Team, and will be delivered through a staff Capital Planning Committee, Chaired by the Director of Public Works and reporting to the CAO.
- Estimates for capital assets will be prepared in a two phase process to minimize the costs associated with estimating projects which may never be approved.
 - Preliminary cost estimates will be prepared in advance of the annual capital budget process and will include all capital costs of the asset or project, including estimated financing costs and the estimates of changes to existing operating expenditures required both during construction and on an ongoing basis once the asset is in service. A contingency of no less than 15% should be employed at this stage of estimate.
 - Only projects which can be accommodated within the available capital funding resources as determined by the Capital Financing plan and that are approved as part of the Capital Investment Plan (CIP), will be considered for the next more detailed phase of estimating.
 - Once a capital project has been ranked using the capital budget criteria and has achieved a rank sufficient for inclusion in the 5 year capital plan and has been included in the capital budget and CIP as approved by Council, more detailed cost estimates will be undertaken under the leadership of the Director of Public Works. The project will then be returned with other capital project estimates for a reassessment by staff and Council of the adequacy of resources for that 5 year cycle. If more detailed estimates result in higher costs some projects may be deferred to a future year. Staff will defer projects based on their ranking, in preparing recommendations for the CAO and Council.

The timeframe and ranking will be confirmed each new year by Council through their deliberations of the proposed capital budget.

- Beginning in 2010 for the 2010/2011 fiscal year, community input will be sought in validating the ranking and completeness of the preliminary capital project list before it is considered for approval by Council. The CAO will be responsible for administering the community input process, on behalf of Council.
 - By the year 2011, a preliminary condition statement will be provided for all major categories of existing capital assets deemed necessary, as part of the capital planning process.
-

Capital Budget Spending Policy

Policy Statements

- Only capital costs are to be included in a proposed capital estimates, regardless of the expected source of financing. What is a 'capital cost' will be defined by the Director of Finance and reflected in policies as approved Council.
- Each proposed capital project will be accompanied by an estimate of ongoing operating budget impact which will then be incorporated into the upcoming operating expenditure budget assumptions.
- The development and administration of the Capital Budget is the responsibility of the Director of Finance, reporting to the CAO and leading the Senior Management Team in the process.
- No work will be authorized by any Director or town employee which would result in an over expenditure of a Council approved capital project, without the approval of the CAO or Council depending on the dollar amount.
- Once a capital project has begun, if information becomes available indicating that costs will exceed the approved budget, a written report with a recommended course of action must be submitted jointly by the Director of Finance and the Director of Public Works or other relevant Director, to the CAO, for approval prior to any further work being authorized or invoices paid. The CAO has the authority to approve an increase of up to \$10,000 in the cost of any capital project . Any capital project with a projected cost increase over the approved budget of more than \$10,000 cannot proceed until it has been brought to Council for approval. In either case, the source of funding identified to cover any project cost increase will comply with these and other Town policies.

- Project cost overruns will, if possible be accommodated within the group of capital projects planned for the same period. If this accommodation significantly alters the scope of any approved capital project, Council must approve the change in scope. If estimated cost overruns cannot be accommodated within the projects for the same period, work must stop and staff shall return to Council with options on how to proceed.
-

Capital Financing policy

Overview:

The sources of funds for capital assets include:

- operating revenues
- operating and capital reserves
- long-term (debenture) debt
- capital grants
- capital leases

With regard to reserves and long-term debt, the Municipal Government Act prescribes the requirements related to spending operating or capital reserve dollars on capital projects and when debentures may be utilized to fund a project.

Operating reserves, which are discretionary, meaning a municipality is not required to set-up and maintain an operating reserve, may be used for any purpose for which a municipality is permitted to expend money. Under the MGA, an operating reserve may be used to fund capital expenditures.

A Capital reserve, which is required to be set-up for all municipalities, may be used as outlined in section 99 of the MGA. Specifically this section outlines the required and discretionary sources of funds for capital reserves and it permits municipalities to use capital reserve funds for capital expenditures, defined as those for which a municipality may borrow.

Long-term debt in the form of debentures which must be issued through the NS Municipal Finance Corporation and is authorized for capital spending as follows:

“A municipality may borrow to carry out an authority to expend funds for capital purposes conferred by this Act or another Act of the Legislature.” (Municipal Government Act (MGA) Section 66 (1) NS Legislature)

Presently a capital asset is defined by applying a number of tests which are summarized in the NS Financial Reporting and Accounting Manual. The current PSAB Tangible Capital Asset project will result in further definition of a Capital Asset which will clarify what is eligible for capital financing, no matter what the funding source.

Policy Statements

- Beginning for fiscal 2010/11, a multi-year Capital Financing Plan will be developed and maintained which sets out all regular sources of financing for capital projects. It will include:
 - a) Any reserves set aside to fund capital projects
 - b) Any “capital from operating” provision planned for the capital plan
 - c) Any capital grants committed and available for the period of the plan
 - d) Any debt capacity available as determined by the difference between the upper limit of Debt capacity and the projected actual debt and debt servicing for the financing period.
- The development and administration of the Capital Financing Plan is the responsibility of the Director of Finance, reporting to the CAO.
- An estimate of Capital Financing available for proposed capital expenditures, as determined by the Capital Financing Plan, will be provided to the CAO and Senior Management Team by the Director of Finance, in advance of the Capital Budget deliberation process. In addition to other sources of capital financing, this will serve as the upper limit for any proposed capital projects considered during the annual budget. By the end of fiscal 2009/2010 this information will exist (Capital Financing Plan) for a period of not less than the next five years and, subject to annual adjustment, and will be included in the public Proposed Annual Budget documents to enhance public understanding of capital funding capacity and enable informed public input.
- Staff will develop 5 year targets for minimum required non-debt funding levels by fiscal 2010/11. These targets will include withdrawals from reserve, capital from revenue, grants and special assessment or charges and will serve to identify the portion of the capital budget that is to be supported by sources of funds other than debt. To the extent that this includes operating revenue, this will establish the portion of the annual budget that is required to be set aside each year in order to support the capital budget or plan.
- Capital debt, reserve funding or capital from operating dollars, once approved by Council for a particular capital project, if not required for the project, will be tracked by the Director of Finance and returned to the Capital Financing Plan for redeployment by Council through the next Capital Budget process.
- Unless specifically set aside for capital purposes through contributions to reserves or in the capital from revenue budget line, operating funds will not be used to fund capital projects. The use of operating funds for capital should be the result of a planned program to use operating funds to reduce debt financing. Use of operating funds for capital in a reactive manner and in the absence of a plan, risks the operating programs and services that rely only on operating revenues for funding.

See Appendix 1 - Chart 4 -Capital Financing Plan

Capital Debt Policy

All long-term borrowing of the Town requires approval through SNS&MR. Borrowing limits are not expressly stated in legislation, rather the legislation sets out the purpose of long-term debt and borrowing guidelines are established for municipalities by SNS&MR. The Town of Windsor Capital Debt Policy is intended to provide the parameters which will ensure that total capital debt for the Town of Windsor does not exceed acceptable levels, increasing financial risk and limiting financial flexibility. The relatively heavy reliance on the residential taxpayer was considered in determining the upper limit. While the maximum debt service ratio is set out in the policy statements below, it should be recognized that increases in the capital budget that would result in an increase to the current 2008/09 debt service ratio of approximately 6.8%, will add both operating and debt service costs. These will result in cost increases that are funded through the general tax rate. Therefore, debt service levels must be managed to balance capital needs with funds required for operating the Towns programs and services and acceptable levels of taxation.

As there are statements being made now by the Federal and Provincial governments suggesting that infrastructure funding programs may be expanded and accelerated, any significant increase in available capital funding which may flow from the Federal or Provincial governments may put pressure on staff and Council to exceed the maximum debt service ratio approved by Council. Staff and Council will seek the advice of Service Nova Scotia and Municipal Relations as well as the NS Municipal Finance Corporation and any other professional advice needed to fully assess the risks associated with exceeding a 15% debt service ratio, regardless of the availability of additional funding. Any modification to the maximum debt service ratio should achieve the objective of enhancing the long-term financial sustainability of the Town.

Policy Statements

- Debt will be issued for a period no longer than the expected useful life of the asset.
- The Capital Financing Plan will show the maximum amount of annual debt financing available, based on a maximum of 15% debt service ratio (debt service cost to own-source-revenue). Own source revenues are all revenues excluding conditional and unconditional transfers from other governments or agencies and collections from other governments – includes: Taxes; Grants in Lieu of Taxes; Services provided to other governments; Sales of Services; Other revenues from own sources.
- Capital Debt financing will be sought for capital projects only after all non-debt sources of funding have been investigated and applied to the project.

- A report will be provided to Council as part of the annual budget process, outlining total tax and sewer rate supported debt, debt service costs for the next 5 years, projected total debt and debt service ratio for the next five years (to the extent that a CIP exists for that period).
-

Reserves Policy

Capital reserves have specific requirements as to sources and uses of funds set out in the Municipal Government Act (MGA). The policy statements outlined below are in addition to the requirements of the MGA.

Policy Statements

- Any borrowing from a reserve requires Council approval (either as part of the overall approved annual budget for the Town or separately if not part of the approved budget) and will repay interest on any borrowed reserve funds as required in section 99 of the Municipal Government Act, specifically, based on the municipality's cost of borrowing.
- No reserve balance may be budgeted such that or withdrawals made which would result in a deficit position. Projections of capital reserve balances may not include sources of funds which are speculative to the extent that those funds are part of planned funding for a capital project which is included in the 5 year capital plan. (Council may from time to time approve a capital project with funding from reserves over several years. The multi-year reserve funding related to such a capital project represents a commitment of future years reserve funds.) Capital projects which are funded in whole or in part by contributions to reserves which are uncertain or speculative will be considered conditional on the actual achievement of the planned contribution.
- A 5 year plan for contributions from the operating fund to capital reserves will be developed beginning with the 2010/11 fiscal year.
- The purpose of the 5 year contribution plan will be to establish desired levels of capital reserves to allow for the timely replacement of existing assets minimizing the impact on debt levels and tax rates. Staff will assess which classes of assets are best suited for replacement through capital reserves (ie: those whose replacement is a near certainty versus assets which may or may not be replaced depending on Council direction of the day) and what percentage of the total replacement cost would be funded through reserves.
- Withdrawals from reserves must have Council approval unless expressly included in the approved Town budget.

Capital budget criteria

A review of Provincial government departments supporting local governments, industry associations such as GFOA and AMA as well as local governments across Nova Scotia and the rest of Canada shows that many different criteria are used or recommended to assist decision makers in prioritizing capital budget projects. The common theme in all of these lists is to **have** criteria – to have some means of helping staff in their capital planning and Council in their discussions with the community and their deliberations of each budget, determine which projects are more important than others and which ones should be funded. It has been said so many times it has begun to lose impact, that available projects exceed available resources - but we can be certain of the fact that there are more, interesting, legitimate capital projects that Windsor might wish to do than there are available resources. Also, what is right is not always a matter for expert assessment; rather, it is often best determined by the community through Council. Council requires an understanding of the risks associated with the choices they face. It is in the assessment and reporting of risk and implications where the expertise of staff and other professionals must be brought to the process. A community focussed capital budget criteria, ensures that assets that are built and maintained and for which people are taxed, are the result of a decision making process the community accepts as valid. This also means that assets which do not move forward into the capital budget in any given year do not because they were of a lower priority, as determined by a criteria that reflects the community's values.

The following draft capital criteria began with the current Service Nova Scotia and Municipal Relations Capital Investment Plan template criteria and was modified to assign preliminary weights and to shorten the list to make it more manageable.

As noted previously, a number of initiatives will get underway this year, including the creation of an Integrated Community Sustainability Plan (ICSP) required of all municipalities as part of the Gas Tax Agreement. "ICSPs aim to empower communities to address their current and future needs, embedding their infrastructure requirements within these broader strategies..... (it is) a long-term plan, developed in consultation with community members, that provides direction for the community to realize sustainability objectives it has for the environmental, cultural, social and economic dimensions of its identity." (SNS&MR, 2007). Because an ICSP is required to have community involvement and will be undertaken during the coming fiscal period, any capital budget criteria for the future is best examined within this process.

**** Revised capital budget criteria has been provided by the CAO and Senior Management Team****

Draft full capital project assessment criteria	Draft Ranking
Health and Safety Protection	10
Legal Mandates and Compliance	10
Impact of Deferral (increased cost; service disruption)	10
Project supports actions of the MPS/ICSP	10
Financially Sustainable	8
Positive Relationship to Other Projects (Synergy)	8
Project provides access to dollars from other sources which would be lost	8
Economic Development Enhancement	6
Inter-Municipal Effects	6
Builds community capacity	6
Risk (risk associated with not doing project)	6
Environmental Improvement Impact	4
Positive impact on Quality of Life	4
High degree of community support (top 5)	4
Total weighting	100

Bibliography

Essential Canadian English Dictionary & Thesaurus. Collins.

Financial Management Capacity Building Committee (AMANS & NS MFC). (2006). Adoption of Financial policies.

GFOA Canadian Issues Committee. (2006, May). Retrieved from http://www.gfoa.org/downloads/CCIEstablishmentofStrategicPlans_000.pdf

NS Legislature. (n.d.). Municipal Government Act. 1998, c. 18, s. 1. *Section 66 (1)* .

SDM/CAO/Council. (2008). MYFP Project Charter. 5 . Windsor.

Service Nova Scotia & Municipal Relations. (September 2004). Municipal Government Act Resource Guide. *INFORMATION BULLETIN #19 Borrowing Approvals & Long Term Commitments - Revised* .

SNS&MR - TCA Committee. (2008, January 31). *Nova Scotia Implementation Guide to Tangible Capital Assets for Municipalities*. Retrieved 2008, from http://www.gov.ns.ca/snsmr/muns/manuals/PDF/guide_tangible_capital.pdf

SNS&MR. (2007). *ICSP Guide*.

TOWN OF WINDSOR: Purchasing and Tendering Policy

Title

This Policy is entitled the "Purchasing and Tendering Policy".

PART 1 - INTRODUCTORY

Interpretation

1.1. In this Policy:

(1) "alternative procurement practice" means the purchase of goods or services without a public tender or other competitive process, in the circumstances described at section [3] of this Policy;

(2) "best value" 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, delivery, servicing and the capacity of the supplier to meet other criteria as stated in tender documents;

(3) "CAO" means Chief Administrative Officer of the municipality or their appointed designate if the chief administrative officer is absent or unable to act.

(4) "construction " means the construction, reconstruction, demolition, repair or renovation of a building, structure, road or other engineering or architectural work, excluding professional consulting services related to the construction contract unless they are included in the procurement;

(5) "environmental considerations" means factors associated with the purchase, manufacture, operation or disposal of a product or asset that affect the environment, such as the degree to which the product or asset uses recycled materials, is energy efficient, or produces or reduces greenhouse gas emissions;

(6) "goods" means materials, furniture, merchandise, equipment, stationery and other supplies required by a public sector entity for the transaction of its business and affairs and includes services that are incidental to the provision of such supplies;

(7) "life cycle cost" means the total costs associated with a product or asset over its life span, including the cost of maintenance, repair, operation and disposal;

(8) "local business" means businesses whose main office or operations are physically located within the boundaries of Hants West.

(9) "public sector entity" means (i) government reporting entities as defined in the Finance Act, excluding government partnership arrangements and set out annually in the consolidated financial statements of the Province, and for greater certainty includes all government departments, school boards, health authorities, housing authorities and crown corporations,

TOWN OF WINDSOR: Purchasing and Tendering Policy

(ii) municipalities, municipal water utilities and service commissions, as defined in the Municipal Government Act,

(iii) post secondary education institutions receiving regular education related operating funding from the Province, and for greater certainty includes universities and the Nova Scotia Community College, and

(iv) buying groups;

(10) “public tender” means publicly advertising the Town of Windsor intended procurement of certain construction, goods or services and inviting responses from interested suppliers. Public tenders include traditional tenders, requests for proposals, and two phase bids, and are described at section [3] of this Policy;

(11) "request for proposals" means a formal invitation to suppliers to describe how their services, methods, equipment or products can address and/or meet the needs of the Town of Windsor. Requests for proposals are described at section [3] of this Policy;

(12) "request for quotations" means obtaining price quotations from a number of different suppliers. Requests for quotations are described at section [3] of this Policy;

=

(13) "services" mean services required by a public sector entity for the transaction of its business and affairs, excluding services provided by an employee of a public sector entity through a personal services contract;

(14) “social considerations” means factors associated with the purchase or manufacture of a product or asset that relate to the rights or interests of the workers involved, such as working conditions, fair wages, and compliance with human rights legislation and conventions;

(15) “standing offer” means a source of supply available to the Town of Windsor either through a standing price agreement with a supplier or as a member of a larger group of purchasers. Standing offers are described at section [3] of this Policy;

(16) “traditional tender” means a formal invitation to suppliers to submit a bid to supply specified goods or services. Traditional tenders are described at section [3] of this Policy;

(17) “two phase bid” means a two stage process in which suppliers submit proposals for evaluation, and separately submit prices. Two phase bids are described at section [3] of this Policy.

Application of this Policy

TOWN OF WINDSOR: Purchasing and Tendering Policy

1.2 This Policy applies to the procurement by the Town of Windsor of all goods and services, including construction and facilities, by purchase or lease,

(1) but does not apply to procurements:

a. by the Town of Windsor when it makes purchases from organizations owned or controlled by the Town of Windsor.

b. where a construction project is managed by a third party on behalf of the Town of Windsor, in which case the procurement for the project must be in accordance with the contract between the Town of Windsor and the third party, and in accordance with generally accepted procurement practices.

(2) This Policy also applies to boards, agencies or commissions as a condition for maintaining continued funding by the Town of Windsor.

Procurement Policy principles

1.3 All procurement carried out by the Town of Windsor must be carried out with a view to:

(1) ensuring an equitable, open and transparent process for the acquisition of construction, goods and services by the Town of Windsor;

(2) avoiding dishonesty, corruption or favouritism in the procurement of construction, goods and services;

(3) encouraging competitive bidding wherever possible and, in any event, minimizing the Town of Windsor cost of acquiring goods and services while obtaining best value;

(4) utilizing suppliers who can be expected to provide satisfactory performance;

(5) taking into account environmental considerations in all procurement decisions and selecting environmentally beneficial goods and services where practical;

(6) complying with applicable regional, national, and international trade, including the Agreement on Internal Trade and the Atlantic Procurement Agreement;

(7) complying with the Public Procurement Act, S.N.S. 2011, c. 12 and Regulations made pursuant to the Public Procurement Act.

TOWN OF WINDSOR: Purchasing and Tendering Policy

1.4 Pursuant to s. 15(1) of the Public Procurement Act, all employees involved in procurement on behalf of the Town of Windsor must:

- (1) ensure their procurement activities are conducted according to this Policy, provincial and federal legislation, trade agreements and ethical business practices;
- (2) encourage and support collaborative procurement amongst other public sector entities and the Windsor Fire Department;
- (3) follow leading procurement practices;
- (4) in good faith, conduct business with current and prospective suppliers and be fair in all business dealings;
- (5) strive to obtain the best value for each expenditure;
- (6) require suppliers provide accurate representations of goods, services and construction;
- (7) encourage suppliers to consider integrating environmental, economic and social considerations in their product or service offerings;
- (8) request removal from a procurement process when a personal conflict of interest is perceived.

PART 2 – NORMAL PROCUREMENT PRACTICES

2.1 In addition to adhering to the principles in sections [1.3] and [1.4], normal purchasing practices must be as described in PART 2; also

- (1) Normal purchasing practices are to be used unless exceptions are provided for elsewhere in this policy.
- (2) For this policy where purchase value thresholds are noted they exclude HST.
- (3) Public tenders are required for
 - (a) goods that have a value of \$25,000 or greater;
 - (b) services that have a value of \$50,000 or greater;
 - (c) construction that has a value of \$100,000 or greater.

TOWN OF WINDSOR: Purchasing and Tendering Policy

2.2 For construction, goods and services having a value of less than \$5,000:

- (1) The procurement decision must be made by the applicable Department Director or by an employee designated by the Director.
- (2) Construction, goods and services may be procured under a standing offer if one exists for the construction, goods or services required, and if doing so will provide best value.
- (3) If the construction, goods or services are not purchased by a standing offer they may be purchased from any supplier, unless municipal staff have reason to believe that:
 - (a) purchasing the construction, goods or services from that supplier would not provide best value; or
 - (b) acquiring the construction, goods and services from that supplier would otherwise not conform with the procurement principles in section [1.3].

2.3 For construction, goods and services having a value between \$5,000 and \$10,000:

- (1) The procurement decision must be made by the applicable Department Director or a manager, supervisor or foreman as designated by the Director.
- (2) Construction, goods and services may be procured under a standing offer if one exists for the construction, goods or services required, and if doing so will provide best value.
- (3) If the construction, goods or services are not procured under a standing offer the goods or services must be procured by a request for quotations.

2.4 For:

- goods having a value between \$10,000 and \$25,000;
- services having a value between \$10,000 and \$50,000;
- construction, having a value between \$10,000 and \$100,000;

- (1) The procurement decision must be recommended by a Department Director to the CAO for approval.
- (2) Construction, goods and services may be procured under a standing offer if one exists for the construction, goods or services required, and if doing so will provide best value.

TOWN OF WINDSOR: Purchasing and Tendering Policy

(3) If the construction, goods or services cannot be procured under a standing offer, the CAO must decide whether the construction, goods or services must be procured by a request for quotations or by public tender.

(4) If the construction goods or services are procured by a request for quotations, in addition to any other requirements for the request for quotations process, the following requirements must be met:

- (a) all quotations must be obtained in writing;
- (b) the request for quotations must be placed on the Town of Windsor web page.

2.5 For:

- goods that have a value of \$25,000 or greater;
- services that have a value of \$50,000 or greater;
- construction that has a value of \$100,000 or greater.

(1) The procurement decision must be made by Council.

(2) Construction, goods and services must be procured by public tender, which may be preceded by a request for qualifications or request for expressions of interest.

2.6 Municipal staff or Council (whoever has authority to award the contract under this Policy) may approve exceptions to the normal purchasing practices outlined in sections [2.2] to [2.5] of this Policy:

(1) when a more competitive process normally used for goods and services of higher value, is used; or

(2) when, in accordance with the criteria described in the “alternative procurement practices” provisions in section [3.7] or exceptions that are provided for elsewhere in this policy, it is necessary or appropriate that the construction, goods or services be purchased in accordance with that section.

PART 3 – GUIDELINES FOR PROCUREMENT PROCEDURES

3.1 Standing offers:

TOWN OF WINDSOR: Purchasing and Tendering Policy

(1) Standing offers are a source of supply available to the Town of Windsor either through a standing price agreement with suppliers or as a member of a larger group of purchasers, and includes :

(a) a standing agreement between the Town of Windsor and a supplier in which the supplier commits to providing specified goods or services at a specific price for a specific period of time. Such standing agreements should themselves be the subject of a competitive tender process;

(b) equipment leasing programs through the Province of Nova Scotia;

(c) Nova Scotia Provincial "standing offers" administered by the Province of Nova Scotia ;

(d) supplies and services available from the Province of Nova Scotia;

(e) a procurement program administered by the Union of Nova Scotia Municipalities or the Association of Municipal Administrators ;

(f) any other program available to several municipal units and other public sector entities such as hospitals and school boards, provided that municipal staff is satisfied that such program has been developed and conforms with the principles set out in section [1.3].

3.2 Request for quotations:

(1) A request for quotations process involves obtaining price quotations from a number of different suppliers.

(2) Quotations must normally be sought from at least three suppliers but fewer suppliers may be used when three suppliers are not available within a reasonable distance, having regard to the value of the goods and services, the shipping or travel cost and the amount of time available before the goods and services are required to be available. If it is decided to obtain fewer than three quotations, the person responsible for that decision must document their reasons for doing so.

(3) Quotations must be obtained in writing. Quotations are to include the time, date, supplier, price and description of the goods and services, the person from whom the quotation was obtained and the name of the municipal staff obtaining the quotation.

3.3 Public tender:

TOWN OF WINDSOR: Purchasing and Tendering Policy

(1) Public tender means publicly advertising the Town of Windsor intended procurement of certain construction, goods or services and inviting responses from interested suppliers.

(2) Public tenders are used for higher value procurements, when the cost of the goods or services warrants the time, effort and expense required for a public tender process.

(3) Public tenders can be in the form of traditional tenders (see section [3.4]), requests for proposals (see section [3.5]), or two phase bids (see section [3.6]).

3.4 Traditional tender:

(1) A traditional tender is a formal invitation to suppliers to submit a bid to supply specified construction, goods or services.

(2) A traditional tender should be used when the procurement requirements of the Town of Windsor can be clearly and completely specified.

(3) 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.

(4) The Town of Windsor must award a procurement contract to the bidder based on the criteria outlined in the tender documents.

3.5 Request for proposals:

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

(2) A request for proposals may be used when the Town of Windsor 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. Requests for proposals may also be used for professional and consulting services.

(3) In order to preserve confidentiality of sensitive commercial information contained in a proposal, proposals submitted in response to a request for a proposal need not be opened in public, but must be opened in the presence of at least two representatives of the Town of Windsor, and after the proposals are opened a list of the bidders must be available to the public and the bidders upon request.

TOWN OF WINDSOR: Purchasing and Tendering Policy

(4) Negotiations may be conducted with a bidder after proposals have been opened, subject to complying with the terms of the request for proposals which must be drafted to avoid unfair "bid-shopping" by the Town of Windsor (that is, to avoid using the bids submitted as a negotiating tool to obtain a better price or other benefit).

(5) The Town of Windsor must award the procurement contract to the supplier whose proposal is determined to provide best value to the Town of Windsor based upon the evaluation criteria set out in the request for proposals and equitably applied to all proposals.

3.6 Two phase bids:

(1) A two phase bid process invites suppliers to submit bids as follows:

(a) Phase One: one or more steps in which bidders submit proposals for evaluation, either with or without prices in a separate submission;

(b) Phase Two: Only those bidders whose bids were determined to be acceptable will be entitled to submit priced bids for consideration or, where prices are submitted separately in Phase One, the prices are opened.

(2) A two phase bid process may be used when detailed specifications are not available or it is impractical to prepare a specification based on price. This type of procurement has the advantages of a request for proposals in Phase One and a traditional tender in Phase Two.

(3) The Phase One submissions need not be opened in public, but must be opened in the presence of at least two representatives of the Town of Windsor and a list of the bidders will be available to the public and the bidders upon request. Phase Two bids must be opened in public.

(4) The Town of Windsor must not negotiate with any bidders, and must award the procurement contract to the supplier whose proposal is determined to provide best value to the Town of Windsor or based upon the evaluation criteria set out in the Phase One request for submissions equitably applied to all proposals, and the prices in Phase Two.

3.7 Alternative procurement practices

(1) In certain circumstances, described in this section, the Town of Windsor may purchase goods or services without using one of the options set out above. An alternative procurement purchase may occur only:

TOWN OF WINDSOR: Purchasing and Tendering Policy

- (a) Where an unforeseeable situation of urgency exists and the goods, services or construction cannot be obtained in time by means of open procurement procedures;
- (b) Where goods or consulting services regarding matters of a confidential or privileged nature are to be purchased and the disclosure of those matters through an open tendering process could reasonably be expected to compromise government confidentiality, cause economic disruption or otherwise be contrary to the public interest; (also refer to section 7)
- (c) Where compliance with the open tendering provisions set out in this Policy would interfere with the Town of Windsor ability to maintain security or order or to protect human, animal or plant life or health;
- (d) In the absence of tenders in response to an open or selective tender, or when the tenders submitted have been collusive, or not in conformity with the essential requirements in the tender;
- (e) To ensure compatibility with existing products, to recognize exclusive rights, such as exclusive licenses, copyright and patent rights, or to maintain specialized products that must be maintained by the manufacturer or its representative;
- (f) Where there is an absence of competition for technical reasons and the goods or services can be supplied only by a particular supplier and no alternative or substitute exists;
- (g) For the procurement of goods or services the supply of which is controlled by a supplier that is a statutory monopoly;
- (h) For the purchase of goods on a commodity market;
- (i) For work to be performed on or about a leased building or portions thereof that may be performed only by the lessor;
- (j) For work to be performed on property by a contractor according to provisions of a warranty or guarantee held in respect of the property or the original work;
- (k) For a contract awarded to the winner of a design contest.
- (l) For the procurement of a prototype or a first good or service to be developed in the course of and for a particular contract for research, experiment, study or original development, but not for any subsequent purchases;

TOWN OF WINDSOR: Purchasing and Tendering Policy

- (m) For the purchase of goods under exceptionally advantageous circumstances such as bankruptcy or receivership, but not for routine purchases;
 - (n) For the procurement of original works of art;
 - (o) For the procurement of subscriptions to newspapers, magazines or other periodicals;
 - (p) For the procurement of real property;
 - (q) For the procurement of goods intended for resale to the public;
 - (r) For procurement from philanthropic institutions, prison labour, persons with disabilities, sheltered workshop programs or through employment equity programs;
 - (s) For procurement from a public body or a non-profit organization; or
 - (t) For the procurement of services of expert witnesses, specifically in anticipation of litigation or for the purpose of conducting litigation.
- (2) When an alternative procurement purchase occurs, the reason for doing so must be documented.

PART 4 – REQUIREMENTS FOR ALL PUBLIC TENDERS

4.1 The following requirements apply to all public tenders, whether traditional tenders, requests for proposals, or two phase bids:

- (1) The Town of Windsor must provide reasonable notice and opportunity to respond to public tenders, and must post or place notices of public tenders as follows:
- (a) on the public website maintained and operated by the Province of Nova Scotia;
 - (b) on the Town of Windsor website;
 - (c) in the local newspaper or in the Halifax Chronicle-Herald, upon the direction of the CAO or Director, if it is determined that the cost and nature of the procurement warrants the expense of doing so;
 - (d) in other media, as directed by the CAO or Director, if it is determined that the cost and nature of the procurement warrants the expense of doing so;

TOWN OF WINDSOR: Purchasing and Tendering Policy

(2) Every public tender must include or have attached the terms and conditions that govern the tender.

(3) The terms and conditions of every notice of public tender must be consistent with:

(a) the standard instructions that support public tenders issued by the four Atlantic provinces for goods and services, known as the Atlantic Standard Terms and Conditions for the procurement of goods and services;

(b) the standard instructions that support construction tenders issued by the Province of Nova Scotia, known as the Construction Contract Guidelines for the procurement of construction.

(4) Public tenders should normally include specifications or terms as follows:

(a) Criteria that will be used for selection of a successful bidder or proponent;

(b) a privilege clause stating that the lowest or any bid or proposal will not necessarily be accepted;

(c) the location for delivery of bids or proposals;

(d) the means of delivery of bids or proposals, e.g., whether faxes or e-mails are acceptable in addition to "hard copy" submissions;

(e) the time and date of closing;

(f) a warning that tender documents and bids will be open to the public, except to the extent otherwise stated in a call for tenders or a request for proposals, in which event there must be included a warning that proposals or bids are subject to the Freedom of Information and Protection of Privacy provisions of the *Municipal Government Act*;

(g) for design or architectural services, a statement that the Town of Windsor will own the copyright in the design, plans and other intellectual property produced for the Town of Windsor.

(h) a warning that incomplete information supplied in tender documents will or can result in the tender being disqualified.

(5) Public tenders should also include a form of contract that the successful bidder will be required to enter into with the Town of Windsor, or should direct that bidders or proponents must provide the form of contract with their bid or proposal.

TOWN OF WINDSOR: Purchasing and Tendering Policy

(6) For each public tender that is awarded, the Town of Windsor must post the name of the successful supplier and the contract amount on the public website maintained and operated by the Province of Nova Scotia, and on the Town of Windsor website.

(7) The terms and conditions of every public tender must state the criteria that the Town of Windsor will use in evaluating responses. Those criteria are not limited to purchase price and life cycle cost considerations, but may also include items such as environmental and social considerations, delivery, servicing and the capacity of the supplier.

4.2 At the request of a supplier who submitted a rejected bid for a public tender, the public sector entity shall conduct for that supplier a debriefing session to provide feedback on the evaluation of the public tender pursuant to the Public Procurement Act.

PART 5 – LOCAL PREFERENCE AND SUSTAINABILITY CONSIDERATIONS

Local preference

5.1. Municipal staff must give preference to purchasing goods manufactured or produced and services from local businesses in accordance with the following:

(1) In evaluating which goods or services offer best value to the Town of Windsor, the Town of Windsor must apply a preference of [5]% to the price offered by a local business as compared with non-local businesses, such that the price offered by the local business is adjusted lower by [5]% for the purposes of evaluating which goods or services offer best value.

(2) All requests for quotations and notices of public tender must state that local preference applies to the procurement.

(3) In accordance with the Atlantic Procurement Agreement, the local preference described above does not apply to the following procurements:

- (a) goods that have a value of \$25,000 or greater;
- (b) services that have a value of \$50,000 or greater;
- (c) construction that has a value of \$100,000 or greater.

Sustainability considerations

TOWN OF WINDSOR: Purchasing and Tendering Policy

5.2 Pursuant to the *Public Procurement Act*, in evaluating which goods or services offer best value to the Town of Windsor, the Town of Windsor may consider sustainability criteria, meaning environmental considerations, social considerations and economic considerations.

5.3 All requests for quotations and notices of public tender must list the sustainability criteria that apply to the procurement.

PART 6 - GENERAL

6.1 Authority of the CAO

(1) The CAO may authorize procedures consistent with this policy and may delegate the authority under this policy and generally;

(a) Internal control procedures used to verify and document purchases and credit card issuance, limits and use, are developed and implemented with the assistance of the finance department.

(b) Departments are responsible for developing and preparing the appropriate specifications for purchasing construction, goods and services in keeping with this policy.

(c) Department Heads are responsible for ensuring compliance with this policy.

(2) The CAO is accountable for promoting and ensuring compliance with this policy and for reporting any exceptions to the adherence with this policy to Council.

Audit

6.2 All purchases made pursuant to this policy are subject to internal or external audit.

Compliance with Policy

6.3 All staff and Councillors must act in good faith to comply with this Policy, but failure to comply with this Policy does not invalidate any procurement decision or act of the Town of Windsor, nor is the Town of Windsor liable to any supplier or prospective supplier for failing to comply with this Policy.

Conflicts of interest

6.4 If a staff member otherwise authorized to award a contract has a conflict of interest (that is, he or she stands to gain or lose financially from a contract award), the award must be made by the person to whom the conflicted staff member normally reports and the conflicted staff member must not participate in the procurement process related to the contract in any manner.

TOWN OF WINDSOR: Purchasing and Tendering Policy

Where Council is awarding a contract, the *Municipal Conflict of Interest Act* applies, so any Councillor who has a conflict of interest as defined in the *Act* must act accordingly.

Controllable purchases

6.5 Controllable purchases shall be completed within forty-five days of the fiscal year end whenever possible.

Corporate Credit Cards

6.6 Corporate Credit Cards may be issued to senior staff members for business travel, accommodation, meal expenses, and for minor purchases. The holder of the card is responsible for providing receipts and other supporting documentation for all purchases made using the card and submitting the information on a timely basis for payment. Credit cards are not to be used for personal purchases; to bypass purchasing procedures; or bypass vendor invoice relationships when the Town is able to receive an invoice directly from the vendor.

6.7 Employees

Employees are not permitted to purchase personal items through the Town purchasing system.

6.8 Expenditures

To apply the appropriate purchasing procedures for the purchase value thresholds in PART 2, staff must reasonably estimate the cost of the procurement. For managing budget amounts the purchaser must take into consideration that actual purchase costs include the portion of sales tax which no rebate is received.

Lease arrangements

6.9 Lease arrangements are subject to the provisions of this Policy, save and except that Council's authority must be obtained for any leases required by the *Municipal Government Act* to be authorized by Council.

6.10 Legal advice

The CAO, Department Directors or their designates, may in the course of their duties, seek legal advice as it relates to purchasing.

Posting on website

6.11 A copy of this Policy must be posted on the Town of Windsor website.

Tender - Approval of form

6.12 Public tendering documents are to be reviewed by the CAO and Director prior to issuance to ensure consistency of tendering documents and practices. Reviews of tender documents may in

TOWN OF WINDSOR: Purchasing and Tendering Policy

clude legal review, consulting engineers review or reviews by other experts or professionals working on behalf of the Town.

Tie Bids

6.13 If it cannot be reasonably determined who has submitted the lowest compliant bid and a tie exists, the Purchaser may flip a coin to determine the award. With more than two identical bids, a lottery should decide.

Privilege Clause

6.14 The Town reserves the right to reject any or all bids, tenders, proposals or quotes, not necessarily accept the lowest amount, or to accept any (written or verbal) which is not to be considered in its best interest. The Town also reserves the right to waive formality, informality or technicality in any bids, tenders, proposals or quotes.

Purchase Orders

6.15 (1) Generally a purchase order serves as a supporting document for a purchase, identifies the purchasing authority and indicates that funds have been committed for a purchase.

(2) A purchase order will be obtained and approved by the CAO, Department Director or their designee before any order for construction, goods or services is placed. In case of emergency, approval shall be obtained as soon as possible thereafter.

(3) Purchase orders shall be fully completed and an accurate estimate of the cost is to be given.

(4) After receipt of the goods or services the appropriate copy of the purchase order shall be returned with the invoice for processing of payments.

(5) Some purchases involve payments of a recurring nature, therefore, after the initial purchase order subsequent purchase orders are not required. They are also not required for legislated mandatory contributions to the Province of Nova Scotia or other levels of government.

(6) A purchase is not to be split into multiple purchase orders to avoid the intent of the purchasing policy and avoid procedures required for the threshold values defined in this policy.

(7) Purchase orders are not required where petty cash accounts may be maintained. Petty cash is for minor purchases which typically are of an immediate nature. The finance department establishes petty cash accounts, procedures and limits.

6.16 Workers compensation board (WCB)

For contractors and service providers required to have WCB coverage, the Town has to obtain a copy of their WCB clearance letter of good standing before the work commences. The contractor is required to provide the Town with an up to date WCB clearance letter if it expires before a job

TOWN OF WINDSOR: Purchasing and Tendering Policy

or services have been completed. Town of Windsor employees have the right to stop any work in progress if an up to date WCB certificate is not provided.

PART 7 –PROFESSIONAL AND SPECIAL SERVICES

Pursuant to the applicable trade agreements (Atlantic Procurement Agreement, Agreement on Internal Trade) some services are exempt from public tendering. However, this would not prevent a tender for this service to obtain best value provided that confidential information is not compromised in the process. If a public tender for professional services is issued it would be for services with a value of \$50,000 or greater.

Services exempt from public tendering are as follows:

- (1) services that may only be provided by the following licensed professionals: medical doctors, dentists, nurses, pharmacists, veterinarians, engineers, land surveyors, architects, accountants, lawyers and notaries;
- (2) services of financial analysts or the management of investments by organizations who have such functions as a primary purpose;
- (3) financial services respecting the management of government financial assets and liabilities (i.e. treasury operations), including ancillary advisory and information services, whether or not delivered by a financial institution;
- (4) health services and social services;
- (5) advertising and public relation services.



TOWN OF WINDSOR

REMUNERATION OF ELECTED OFFICIALS POLICY

PURPOSE

Pursuant to the Municipal Government Act (MGA), Section 23 (1) (d), the Town of Windsor establishes a policy fixing the annual remuneration to be paid to the Mayor, Deputy Mayor and each Councillor of the Town.

DEFINITIONS

“Fiscal year” means any twelve (12) month period April 01 of one year to March 31 of the following year.

“Town” means the Town of Windsor, a body corporate.

“CPI” means Consumer Price Index for the Province of Nova Scotia.

POLICY STATEMENT

1. In fiscal year 2017 - 2018, the Mayor of the Town shall receive remuneration of \$ 28,268; the Deputy Mayor shall receive remuneration of \$ 18,920; and each Councillor shall receive remuneration of \$ 16,714. These rates will be adjusted by the Nova Scotia CPI rate as of March 31st of each following year.
 - a. One-third (1/3) of the above salary shall be deemed to be an allowance for expenses incidental to the discharge of their duties as elected officers of the Town.
 - b. If a Councillor misses a Committee of the Whole meeting, Strategy & Policy meeting or a Town Council meeting for reasons other than work-related, illness, bereavement or absence due to attendance at a conference or similar event as a representative of Council, a deduction of \$50.00 per meeting will be made from the Councillor’s monthly stipend.
 - c. The rate for approved travel on Council business shall be the prevailing Provincial Rate per kilometer, except that no allowance shall be paid for travel to scheduled meetings of the Council, its Committees or Commissions held within the Town of Windsor. Other expenses for travel shall be paid in accordance with Council Policy.

2. In the fiscal years:
- 2018-2019;
 - 2019 - 2020; and
 - 2020 - 2021.

All Council remunerations shall be adjusted in accordance to the Nova Scotia CPI of the previous year for the given fiscal year as at 31 March.

3. The Chief Administrative Officer shall conduct a market analysis in March 2020 to determine the remuneration for the positions of Mayor, Deputy Mayor and Councillors for the fiscal year beginning 2021 - 2026.

The Town Council shall, at its March meeting in the fourth year of its term, fix the remuneration to be paid to officials elected to council for the following four-year term.

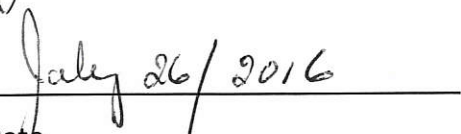
4. Elected Officials shall receive one-twelfth (1/12) of their salary, less statutory deductions, plus expense reimbursements on a monthly basis, in arrears. All payments shall be made through the Town payroll system by direct deposit into an account in the Official's name at the financial institution of their choice.

5. Remuneration paid in any given election year shall be prorated on a daily basis to and from the first Council meeting following the election.

6. Total remuneration and expenses for travel and conferences in any year shall not be set or approved by Council if the total combined amount would exceed two percent (2%) of gross tax levies and grants-in-lieu of taxes for the preceding fiscal year.



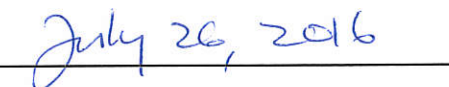
Mayor



Date



Chief Administrative Officer



Date

Provincial Mileage Rate

THAT THE TOWN OF WINDSOR COUNCIL PAY THE PROVINCIAL MILEAGE RATE FOR TRAVEL BOTH FOR ELECTED AND APPOINTED OFFICIALS. (CHAIRMAN CARMICHAEL AND COUNCILLOR BOYD VOTING NAY)

General Office Clerk Position

THAT PAM NORTHUP'S EMPLOYMENT WITH THE TOWN OF WINDSOR IN THE PART-TIME PERMANENT POSITION OF GENERAL OFFICE CLERK BE RATIFIED.

Tax Billing Policy

THAT COUNCIL APPROVE THE TAX BILLING POLICY AS FOLLOWS:

THE METHOD FOR CALCULATING AND BILLING TAXES AND RATES PER FISCAL PERIOD WILL BE DONE IN THE FOLLOWING MANNER:

APRIL - AN INTERIM TAX BILL BE CALCULATED AND ISSUED AND THAT SUCH BILL BE DUE AND PAYABLE ON THE LAST DAY OF MAY. THE INTERIM BILL IS CALCULATED BASED ON 50% OF THE PRIOR YEAR'S TAX RATE TIMES THE CURRENT YEAR'S ASSESSMENT.

FINAL TAX BILLING - THE FINAL TAX BILL WILL BE CALCULATED USING THE CURRENT YEAR'S ASSESSMENT FIGURES MULTIPLIED BY THE CURRENT YEAR'S TAX RATES, LESS THE PAYMENT MADE RELATIVE TO THE INTERIM BILL, AND THAT SUCH BILL BE DUE AND PAYABLE ON THE LAST DAY OF SEPTEMBER.

INTEREST - INTEREST SHALL BE CHARGED AT THE RATE OF 15% PER ANNUM ON TAXES AND RATES NOT PAID ON OR BEFORE THE DUE DATES SPECIFIED ABOVE AND ON ACCOUNTS IN ARREARS FROM PRIOR FISCAL PERIODS.

- THE INTEREST CHARGE SHALL BE APPLIED MONTHLY TO ACCOUNTS AT A RATE OF 1.25%.

MOTION CARRIED.

CORRESPONDENCE

MWH re Landfill Agreement

The Administrator reported that the Municipality of West Hants had sent a copy of the Landfill Agreement for April 1, 1999 to March 31, 2000 which their Council had approved at its meeting of April 13, 1999. The Administrator noted that the contract was much the same as in previous years with the Director of Public Works noting that he felt section 4 of the agreement should read "Past closure costs will be made available to the **Town** at time of site closure."

MOVED BY COUNCILLOR ALLEN AND SECONDED BY COUNCILLOR BOWES THAT THE LANDFILL AGREEMENT WITH THE MUNICIPALITY OF THE DISTRICT OF WEST HANTS AS ATTACHED TO THESE MINUTES AS PAGES ** TO ** BE APPROVED WITH THE CORRECTION IN SECTION FOUR AS NOTED. MOTION CARRIED.

EMO Annual Report

The Administrator reported that the annual report of the Windsor-West Hants Emergency Measures Organization had been received and circulated to the members of Council.

MOVED BY COUNCILLOR ALLEN AND SECONDED BY COUNCILLOR BOWES THAT THE ANNUAL REPORT OF THE EMERGENCY MEASURES ORGANIZATION BE RECEIVED AND PLACED ON FILE. MOTION CARRIED.

TOWN OF WINDSOR, N.S.

RESOLUTION

Subject: Tax Sale Policy

Whereas at the regular Council meeting of January 1991 the Council of the Town of Windsor passed a motion instituting a tax sale policy

and

Whereas the Department of Municipal Affairs - Municipal Accounting and Reporting Manual requires a resolution when a tax sale policy is instituted in order to use Option B in the determination of the tax valuation allowance as outlined in Section 3170 of the above manual therefore, be it resolved:

That the Town Council of the Town of Windsor adopt a policy that properties with taxes in arrears, in excess of one year, unless prior arrangements have been made, will be placed to be sold to the public with taxes applied against the said property.

And as a motion was passed by Council in January of 1991, which implemented the identical policy, that this policy be effective January 1991.

FINANCE & ADMINISTRATION COMMITTEE REPORT # 91-01

Chairman Carmichael read Report # 91-01 of the Finance and Administration Committee which is attached to these minutes.

MOVED BY COUNCILLORS CARMICHAEL AND CROCKER
THAT REPORT # 91-01 OF THE FINANCE AND
ADMINISTRATION COMMITTEE BE RECEIVED.
MOTION CARRIED.

ACCOUNTS

MOVED BY COUNCILLORS CARMICHAEL AND ROMANS THAT
THE ACCOUNTS ATTACHED TO THE AGENDA IN THE AMOUNT
OF \$211,759.74 BE PAID IF FOUND CORRECT. MOTION
CARRIED.

Councillor Carmichael asked if the item with regard to outstanding taxes was to be dealt with under New Business or now and Council agreed to discuss at this time. Councillor Carmichael continued to state that the Town is in a serious position with regard to those persons who have failed to pay their tax arrears. Upon viewing the complete list of Tax Arrears it was noted that there were very few unpaid taxes by Senior Citizens who are on a fixed income. He stated there is a considerable amount owing by developers who have come to town and purchased property on which to build. Councillor Carmichael said we have come to the point now where we have to change our policy and give the Chief Administrative Officer the authority for a more aggressive approach to convince these ratepayers that meeting their obligations is very important. "It is time Council develops a Policy whereby any taxes in arrears longer than one year will automatically, unless previous arrangements have been made, have their property advertised for sale to collect our taxes".

MOVED BY COUNCILLORS CARMICHAEL AND WHYNOT
THAT THE WINDSOR TOWN COUNCIL ADOPT A POLICY
THAT PROPERTIES WITH TAXES IN ARREARS, IN EXCESS
OF ONE YEAR, UNLESS PRIOR ARRANGEMENTS HAVE BEEN
MADE, WILL BE PLACED TO BE SOLD TO THE PUBLIC
WITH TAXES APPLIED AGAINST THE SAID PROPERTY.
MOTION CARRIED.

Councillor Stephens was of the opinion that all we have to do is direct the Town Administrator to collect the taxes. This was discussed with the feeling being that the Motion gives the Town Administrator more power to carry this out.

Councillor Crocker brought up the question of whether or not the Town would consider increasing the interest rate from 18% to 24% on unpaid taxes.

Briefing Paper was discussed. Both of these letters are attached to these minutes as pages 8 to 11.

MOVED BY COUNCILLORS CONNELLY AND FALKENHAM THAT THE MAYOR'S LETTER BE SENT TO MAYOR JOHN SAVAGE. MOTION CARRIED.

MEETING CALENDAR FOR APRIL

Council reviewed the meeting calendar for April, noting the new format. It was suggested to meet on Saturday, April 25th for a budget meeting.

TAX SALE POLICY

Dale MacLennan, Director of Finance, presented a Resolution pertaining to Tax Sale Policy. The passage of this Resolution by Council is to satisfy the Department of Municipal Affairs.

MOVED BY COUNCILLORS WHYNOT AND FALKENHAM THAT THE RESOLUTION, AS ATTACHED TO THESE MINUTES ON PAGE 12, REGARDING TAX SALE POLICY BE ADOPTED. MOTION CARRIED.

There being no further business to discuss meeting adjourned at 9:35 P.M.


.....
MAYOR


.....
ADMINISTRATOR

TOWN OF WINDSOR POLICY STATEMENT

<p>TRAVEL AND EXPENSE POLICY</p>	<p>Effective Date: 01 November 2016</p> <p>Page 1 of 1 Amended</p>
<p>PURPOSE</p> <p>To establish the terms and conditions for acceptable expenses and the reimbursement of employee expense while travelling or on authorized business.</p> <p>APPLICATION</p> <p>“Employee” in this policy refers to all staff and employees of the Town of Windsor (and includes Council members for this policy)</p> <p>AUTHORIZED BUSINESS AND OUT OF TOWN TRAVEL</p> <p>When representing the Town on authorized business, or when attending out-of-town conferences, training or seminars, the following will be considered reimbursable expenses upon completion of the Town’s Expense Report Form and submission of the required receipts.</p> <p>Airfare and Ground Transportation</p> <ul style="list-style-type: none"> • Return Coach/Economy ticket for air travel at the most advantageous return rate. • Ground transportation costs from the place of work or residence to the departure airport (and return). Private vehicle and mileage reimbursement preferred to taxicab. • Ground transportation costs from the destination airport and to the accommodation site and return. • When a vehicle is left at the Halifax International Airport, costs will be reimbursed provided it does not exceed the return cab fare from Windsor to the airport. <p>Private Vehicle Usage</p> <ul style="list-style-type: none"> • When travelling by private vehicle, the kilometres travelled will be at the latest established provincial mileage rate provided it does not exceed the cost of air travel. • For trips requiring private vehicle usage, employees are asked to consider the economy of vehicle rental. Employees are requested to rent mid-sized or compact vehicles. 	<p>NOTES:</p> <p>Consolidation of council resolutions, policies and practices dating back to 1992</p>

Accommodations

- The nightly rate for single or double occupancy including all taxes and parking charges where applicable for the duration of the stay are covered. Any other charges to the room shall be assumed by the employee.

Meals

- Reasonable breakfast, lunch and dinner expenses will be reimbursed where such meals are not already provided as part of the registration fees of the out of town business. Receipts must be provided.
- For authorized out-of-town conferences, the Town will cover the costs of the following meals: meals while in transit to the destination and return; the night of arrival dinner; and breakfast, lunch and the dinner on subsequent days; and including the cost of the employee's registration.
- Where costs are already covered for certain meals (with registration), the employee will assume the costs if they choose to pay for meals elsewhere.

Note: The cost of alcoholic beverage expenses will NOT be accepted with meal expense receipts or under any circumstances.

GENERAL REPORTING GUIDELINES

- Original receipts are required for reimbursement of all expenses. These expenses include:
 - Boarding passes for airplane / train travel
 - Credit card receipts
 - Detailed merchant receipts
- Receipts must be accompanied by a summary which outlines:
 - The nature of the expense
 - The name and titles of the individuals involved
 - The purpose for the expense
 - Gratuities not exceeding 15% (anything over will not be reimbursed)
- Expense Reports must be submitted with receipts and approved by the immediate supervisor and Director; Directors expenses will be approved by the CAO; CAO's expenses will be approved by the Mayor; Mayor and Councillors expenses will be approved by the CAO
- All expenses and summaries must be submitted within 30 days to Accounts Payable for payment.

NON REFUNDABLE EXPENSES INCLUDE:

- Alcoholic beverages of any kind
- Drycleaning expenses
- Personal reading materials
- Childcare expenses
- Expenses incurred by spouses, children or relatives
- In-room movies, video games, etc
- Sporting activities, theatre, shows, etc

CONSIDERATIONS

The reimbursement provisions and allowances set out in this policy shall be reviewed every four years and adjusted where deemed necessary.

The Expense Report Form (attached) must be submitted within thirty (30) days upon completion of the travel.

INTERPRETATION OF THE POLICY

The Town reserves the right to interpret the above policy and apply its provisions accordingly. It also reserves the right to determine where special circumstances may require deviation from this policy. Any approved deviation will be recorded on file and must be signed by the CAO.