



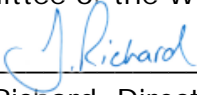
**REGION OF WINDSOR AND WEST HANTS MUNICIPALITY**  
**Special Committee of the Whole - Meeting Agenda**  
**July 21, 2020, 6:00 p.m.**  
**Virtual Meeting via ZOOM**

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1. Call to Order
2. Roll Call
3. Declaration(s) of Conflict of Interest
4. Announcements
5. Approval of the Agenda, including additions or deletions
6. New Business
  - (a) Hantsport Fire Station Design Services Tender Award - Recommendation Report
  - (b) Hantsport Memorial Community Centre (HMCC) Audited Financial Statements 2019-2020 – Recommendation Report
  - (c) Grants and Contributions 2020 – Recommendation Report
  - (d) 2020-2021 Gas Tax Funding– Recommendation Report
  - (e) Annual Tax Exemption Property List – Recommendation Report (Report to follow)
7. In-Camera - None
8. Next Meeting Date / Adjournment



**WEST HANTS REGIONAL MUNICIPALITY  
RECOMMENDATION REPORT**

**To:** Committee of the Whole  
**Submitted by:**   
Todd Richard, Director of Public Works  
**Date:** July 21st, 2020  
**Subject:** Tender Award – Hantsport Fire Station Design-Bid-Build

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**LEGISLATIVE AUTHORITY**

Nova Scotia Municipal Government Act, Section 65 authorizes Council to expend funds for municipal purposes.

**RECOMMENDATION**

It is recommended for Committee of the Whole to recommend to Council that:

**Council approve the award of tender WWHPW20-08 for the Hantsport Fire Station Design contract to HarveyARCHITECTURE Limited, for the tendered price of \$198,620 plus 10% design contingency, plus applicable taxes. And approve the demolition of the existing Hantsport Fire Station and the old Town Hall building located on Oak Street.**

**BACKGROUND**

The existing Hantsport Fire Station building constructed around 1970, is a one-story building consisting of an assembly hall and truck garage with five bays. The 2014 OPUS Report classified the building in “fair” condition, with numerous recommendations for upgrade and/or immediate improvement.

In 2018, an information report was presented to Municipality of the District of West Hants Committee of the Whole with the preliminary cost analysis of construction for a combined use facility to be shared by the Hantsport Fire Department and Public Works Department. In November 2019, a directive was received by the Public Works department to proceed with the development of a Request for Proposal (RFP) to perform the Design Services for the Hantsport Fire Department.

In December 2019, the Public Works Department issued a Request for Proposal for the provision of Design Services for a replacement Fire Station in in the community of Hantsport to be modelled from the new fire station and municipal complex in Canning, NS. This project was given priority due to the existing deteriorated conditions and ongoing safety concerns with the existing fire station in Hantsport.

With only a single bid received for the Design, Municipality of the District of West Hants Council decided not to proceed with the design contract for a new fire station, and deferred any further actions until a new Council and budget was in place for the consolidated Municipality.

## **DISCUSSION**

In April 2020, a Hantsport Fire Station working group was formed with representatives from Public Works and the Hantsport Fire Department to review potential sites and compile a new request for proposals for release to public tender.

The group reviewed multiple sites within and around the Hantsport area, including potential sites on the corner of Oak Street & William Street, School Street, Chittick Avenue, Main Street and Willow Street, as well as general discussion of sites outside of the community Hantsport, within Mount Denson and Hants Border. This review considered efficiency to respond to calls on Highway 101 and mutual aid to other fire departments, logistics of traffic through the community of Hantsport, social affects of site placement, retention of existing green space and existing recreational areas.

It is being recommended to rebuild the new Hantsport Fire Station at the existing site location at the corner of Oak Street and William Street in the community of Hantsport. Due to the need for increased building size for fire apparatus, it is further recommended to include demolition of both existing buildings on the property to make adequate space for the new fire station. This would require relocation of the existing food bank in Hantsport, as the food bank currently has 5 years remaining on a ten-year lease at their location at 36 William Street. Some potential options for the food bank to be relocated could be; Station 2 building at 10 Foundry Lane, space at Chittick Ave, or to the previous Public Works admin building at 20 Main Street. These buildings are owned by the Municipality. Arrangements for temporary storage of fire apparatus will also be necessary during the construction phase of the new fire station. Areas being considered are the public works depot on Chittick Ave and Station 2 building on Foundry Lane, and other potential locations TBD.

In May 2020, a public request for proposals (RFP) was released for a Design-Bid-Build contract for the new fire station design. This contract would include multiple phases of work by the successful design and project management proponent.

- Review Existing Site Conditions and Design & Technical Requirements
- Prepare Schematic Design

- Design Development
- Preparation of Tender Contract Documents
- Pre-Tender Review of Drawings
- Administer the Tender Phase for Construction Proponents
- Project Management, Contract Administration and Commissioning
- Close-Out and Record Documents, including Warranty

There were a total of five proposals received for the Design-Bid-Build contract. The two-part tender defined the bid scoring process to be used; that combined both a weighted technical criteria component as well as weighted financial component. Proposals were received based on the specified in the scope of work. Tenders were reviewed and evaluated independently by the members of the working group, with the average of the evaluation scores shown below.

Proponent Name	Technical Score	Financial Score	Total Score
Harvey Architecture Limited	66.8 / 75	18.8 / 25	85.6
Jost+ Architects	66.2 / 75	13.8 / 25	80.0
A.H. Roy & Associates	64.0 / 75	20.4 / 25	84.4
Eastpoint	57.4 / 75	25.0 / 25	82.4
rhad Architects	56.3 / 75	13.3 / 25	69.6

Pending approval of Council and the Co-ordinating Committee; the intended project scope has planned to start activities immediately. Awarding the construction tender will have further budget implications and is planned for award in conjunction with the 2021/2022 fiscal budget.

## **FINANCIAL IMPLICATIONS**

The total cost with the 10% contingency and non-refundable tax portion is \$227,854.88. The Municipality budgeted \$200,000 in the 2020-21 Capital Budget, to be funded upon completion by Municipal Finance Corporation for a debt servicing cost of \$10,120.43. The Municipality of Kings, funding rate for capital is 30% for 2020-2021. Their Council has approved taking their portion of debt servicing cost to an area rate meeting. The additional \$27,854.88 will add an additional \$1,409.52 to the debt servicing cost, communication will be sent through the Chief Administrative Officer to Kings for the additional \$422.85, the remaining \$986.66 to be funding through the municipal fire services operating budget.

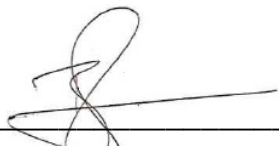
## **ALTERNATIVES**

1. Council may choose not to fund or award this contract,
2. Council may choose to award this contract to an alternative proponent.

Neither of these alternatives are being recommended to Committee of the Whole.

**ATTACHMENTS**

None

Report Prepared by:   
Brad Carrigan, P.Eng., Manager, Capital Projects

Report Reviewed by:   
Todd Richard, Director of Public Works

Report Approved by:   
Mark Phillips, Chief Administrative Officer



**REGION OF WINDSOR AND WEST HANTS MUNICIPALITY  
RECOMMENDATION REPORT**

**To:** Committee of the Whole

**Submitted by:** \_\_\_\_\_  
Carlee Rochon, Director, Financial Services

**Date:** **July 21, 2020**

**Subject:** **HMCC 2019-2020 Financial Statements**

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**LEGISLATIVE AUTHORITY**

MGA section 75 – Area rates and uniform charges

- 75 (1) the council may spend money in an area, or for the benefit of an area, for any purpose for which a municipality may expend funds or borrow.
- (5) Charges pursuant to subsection (4) are first liens on the real property and may be collected in the same manner as taxes

**RECOMMENDATION**

Committee of the Whole recommends that:

Council accept the financial statement provided by HMCC and that any 2019-2020 hold backs and eligible 2020-2021 area rate payments be paid to HMCC for the purposes of providing the services defined in the 2020-2021 budget.

**BACKGROUND**

In April 2016 a request for an area rate was made by Hantsport Memorial Community Centre (HMCC). The Chief Administrative Officer (CAO) responded to the request indicating that an Area Rate Policy was recently passed by Council, allowing the Municipality to collect and transfer revenue for services provided by HMCC. A copy of the Area Rate policy was included in the response to HMCC.

Since then citizens of Hantsport voted in favour of having an area rate for HMCC. Former West Hants Council approved a total area rate expense for HMCC for \$54,230 in 2016-17, \$53,780 in 2017-18, and \$54,560 in 2018-19. In 2019-20 the area rate was increased to \$84,560, to allow for a recreation director to be hired.

**DISCUSSION**

The results of the 2019-20 review engagement for HMCC show a consolidated net deficit of \$78,228. The Former Municipality of West Hants, through a community of Hantsport area rate, contributed \$82,627 for various operational expenses. \$1,933.05 of this total amount has been held back until the complete and submission of the financial statements.

As per section 8.2 of the Area Rate policy, organizations that benefit from area rate funding must conduct their business on a breakeven basis. Any deficit within a fiscal year must be first charge in the next fiscal year and any reserves or surplus are not to occur without Council approval of a reserve business case. Although HMCC showed a net deficit of \$78,228, section 8.2 of the Area Rate policy only applies to the specific expenses that are associated with the area rate. Actual expenditures relating to the area rate fund are shown in Note 11 of the financial statements, including amounts still pending to be paid.

Although HMCC has met the requirement of the Area Rate policy, there is a minor deficit for the overall operations of the organization shown for fiscal 2019-20. It is the understanding of staff that this is an issue and has been examined after the last year of the newly approved rate and have improved by \$45,743. Staff will continue to monitor the deficit of operating revenue versus expenses and will discussed with HMCC if 2020-21 financial condition doesn't see improvement.

## **FINANCIAL IMPLICATIONS**

There are no financial implications to the Municipality. The amount to be paid to HMCC for 2019-20 has been collected through the Hantsport area rate.

## **ALTERNATIVES**

- Council could choose to not allow further funds to be distributed to HMCC. If this were to occur, it would be recommended that Council direct staff to place the remaining area rate funds that have been collected into a reserve for HMCC until such time that Council wishes to redistribute the funds.

## **ATTACHMENTS**

- Hantsport Memorial Community Centre, Financial Statements, Year Ended March 31, 2020

Report Prepared by: \_\_\_\_\_  
Carlee Rochon, Director, Financial Services

Report Approved by:  \_\_\_\_\_  
Mark Phillips, Chief Administrative Officer

**HANTSPORT MEMORIAL COMMUNITY CENTRE**  
**Financial Statements**  
**Year Ended March 31, 2020**

**HANTSPORT MEMORIAL COMMUNITY CENTRE**

**Index to Financial Statements**

**Year Ended March 31, 2020**

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## INDEPENDENT PRACTITIONERS' REVIEW ENGAGEMENT REPORT

To the Members of Hantsport Memorial Community Centre

We have reviewed the accompanying financial statements of Hantsport Memorial Community Centre which comprise the statement of financial position as at March 31, 2020 and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Accounting Standards for Not-for-Profit Organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Practitioners' Responsibility for the Financial Statements*

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian Auditing Standards. Accordingly, we do not express an audit opinion on these financial statements.

### *Basis for Qualified Conclusion*

In common with many not-for profit organizations, the Centre derives revenue from the general public in the form of donations and also engages in fundraising activities, the completeness of which are not susceptible to satisfactory review. Accordingly, our review of these revenues for the years ended March 31, 2019 and 2020 was limited to the amounts recorded in the records of the Centre and we were not able to determine whether any adjustments might be necessary to revenue, excess of revenues over expenses, current assets and net assets.

### *Qualified Conclusion*

Based on our review, except for the effects of the adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the revenues, as described in the *Basis for Qualified Conclusion* paragraph, nothing has come to our attention that causes us to believe that these financial statements do not present fairly, in all material respects, the financial position of Hantsport Memorial Community Centre as at March 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with the Canadian Accounting Standards for Not-for-Profit Organizations.

*Bishop & Company*

CHARTERED PROFESSIONAL ACCOUNTANTS

Wolfville, NS  
July 3, 2020

# HANTSPORT MEMORIAL COMMUNITY CENTRE

## Statement of Financial Position

March 31, 2020

	2020	2019
<b>ASSETS</b>		
CURRENT		
Cash	\$ 102,244	\$ 118,769
Accounts receivable (Note 4)	30,932	3,908
Inventory	596	855
Harmonized sales tax recoverable	6,459	-
Prepaid expenses	-	15,012
	<u>140,231</u>	<u>138,544</u>
PROPERTY AND EQUIPMENT (Note 5)	730,623	754,740
LONG TERM INVESTMENTS (Note 6)	121,614	95,703
RESTRICTED CASH AND INVESTMENTS (Note 7)	<u>453,781</u>	<u>517,800</u>
	<u>\$ 1,446,249</u>	<u>\$ 1,506,787</u>
<b>LIABILITIES AND NET ASSETS</b>		
CURRENT		
Accounts payable and accrued liabilities	\$ 7,783	\$ 8,523
Employee deductions payable	818	-
Current portion of long term debt (Note 10)	<u>3,667</u>	<u>3,667</u>
	<u>12,268</u>	<u>12,190</u>
DEFERRED CONTRIBUTIONS (Note 9)	21,282	-
LONG TERM DEBT (Note 10)	<u>611</u>	<u>4,278</u>
	<u>34,161</u>	<u>16,468</u>
NET ASSETS		
General Fund - unrestricted	784,942	799,154
Endowment Funds - restricted	124,500	124,500
R. A. Jodrey Income Fund - restricted	329,281	393,300
Contributed surplus	<u>173,365</u>	<u>173,365</u>
	<u>1,412,088</u>	<u>1,490,319</u>
	<u>\$ 1,446,249</u>	<u>\$ 1,506,787</u>

SUBSEQUENT EVENTS (Note 13)

### ON BEHALF OF THE BOARD

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

See accompanying notes  
Subject to review engagement report dated July 3, 2020

**HANTSPORT MEMORIAL COMMUNITY CENTRE**  
**Statement of Revenues and Expenditures**  
**Year Ended March 31, 2020**

	2020	2019
<b>REVENUE</b>		
Area Rate Funding (Note 11)	\$ 82,627	\$ 54,585
Events and fundraising	75,256	101,695
Government grants (Note 12)	15,637	9,800
Donations and bequests	10,809	2,598
Capital grant amortization	718	-
	<u>185,047</u>	<u>168,678</u>
<b>EXPENSES</b>		
Amortization	15,742	16,427
Events and programs	32,763	62,652
Insurance	16,261	15,271
Interest and bank charges	667	1,317
Office and administration	9,191	6,207
Professional fees	7,227	5,175
Repairs and maintenance	29,123	37,069
Salaries and wages	78,974	73,406
Utilities	19,834	21,632
	<u>209,782</u>	<u>239,156</u>
<b>DEFICIENCY OF REVENUE OVER EXPENSES FROM OPERATIONS</b>	<u>(24,735)</u>	<u>(70,478)</u>
<b>INVESTMENT INCOME</b>		
Gain (loss) on sale of investment	(1,787)	10,549
Change in balance of unrealized gains	(82,327)	(27,016)
Interest and dividends	30,621	18,224
	<u>(53,493)</u>	<u>1,757</u>
<b>DEFICIENCY OF REVENUE OVER EXPENSES</b>	<u>\$ (78,228)</u>	<u>\$ (68,721)</u>

**HANTSPORT MEMORIAL COMMUNITY CENTRE****Statement of Changes in Net Assets****Year Ended March 31, 2020**

	General Fund	Endowment Funds	R. A. Jodrey Income Fund	2020	2019
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ 799,154	\$ 124,500	\$ 393,300	<b>\$ 1,316,954</b>	\$ 919,371
Distribution of Trust Funds	-	-	-	-	466,304
Deficiency of revenue over expenses	(45,052)	-	(33,176)	<b>(78,228)</b>	(68,721)
Transfers	30,843	-	(30,843)	-	-
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 784,945</b>	<b>\$ 124,500</b>	<b>\$ 329,281</b>	<b>\$ 1,238,726</b>	<b>\$ 1,316,954</b>

**HANTSPORT MEMORIAL COMMUNITY CENTRE****Statement of Cash Flows****Year Ended March 31, 2020**

	<b>2020</b>	<b>2019</b>
<b>OPERATING ACTIVITIES</b>		
Cash receipts from customers	\$ 179,305	\$ 179,491
Cash paid to suppliers and employees	(178,028)	(234,780)
Investment income	30,621	18,224
Interest paid	(666)	(1,319)
Harmonized sales tax	(6,459)	-
	<hr/>	<hr/>
Cash flow from (used by) operating activities	24,773	(38,384)
<b>INVESTING ACTIVITIES</b>		
Purchase of property and equipment	(14,360)	(11,632)
Proceeds on disposal of property and equipment	22,735	-
Purchase of long term investments	(86,941)	(443,788)
Proceeds on disposal of investments	31,392	18,937
Restricted cash accounts	9,543	(10,266)
	-	-
	-	-
	<hr/>	<hr/>
Cash flow used by investing activities	(37,631)	(446,749)
<b>FINANCING ACTIVITIES</b>		
Distribution of trust funds	-	466,304
Repayment of long term debt	(3,667)	(3,667)
	<hr/>	<hr/>
Cash flow from (used by) financing activities	(3,667)	462,637
<b>DECREASE IN CASH FLOW</b>	<b>(16,525)</b>	<b>(22,496)</b>
Cash - beginning of year	118,769	141,265
	<hr/>	<hr/>
<b>CASH - END OF YEAR</b>	<b>\$ 102,244</b>	<b>\$ 118,769</b>

# HANTSPORT MEMORIAL COMMUNITY CENTRE

## Notes to Financial Statements

Year Ended March 31, 2020

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### 1. PURPOSE OF THE CENTRE

Hantsport Memorial Community Centre (the "Centre") is a Not-for-Profit Organization incorporated by an Act of the Provincial Legislature in 1948. The Centre is exempt from the payment of income tax under Section 149(1)(l) of the Income Tax Act.

The objectives of the Centre are:

- to perpetuate the memory of those citizens of Hantsport who in the two Great World Wars died in the service of their country while serving in the armed forces of Canada;
  - to own, maintain and make available to the community of Hantsport, recreational, athletic, social and education facilities; and
  - to own, establish, maintain and manage a community centre and such other properties and equipment as may be generally desirable, without profit to the members, and to make such changes as shall be determined by the by-laws.
- 

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of presentation

The financial statements were prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations (ASNPO).

#### Measurement uncertainty

The preparation of financial statements in conformity with Canadian Accounting Standards for Not-for-Profit Organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

#### Cash and cash equivalents

Cash and cash equivalents include cash on hand, balances with banks and marketable securities.

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# HANTSPORT MEMORIAL COMMUNITY CENTRE

## Notes to Financial Statements

Year Ended March 31, 2020

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

#### Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, investments in equity instruments that are quoted in an active market are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are subsequently reported at amortized cost, and tested for impairment when there are indicators of impairment.

Transaction costs on the acquisition, sale, or issue of financial instruments which are subsequently reported at fair value are expensed when incurred. Transaction costs on the acquisition, sale, or issue of financial instruments which are subsequently reported at amortized cost are amortized over the expected life of the instrument.

Financial assets measured at amortized cost include cash and cash equivalents, accounts receivable, and investments in bonds.

Financial liabilities measured at amortized cost include accounts payable, accrued liabilities, and long term debt.

Financial assets measured at fair value include equity investments which are quoted in an active market.

#### Inventory

Inventory consists of bar supplies and is measured at the lower of cost and net realizable value, with cost being determined using the first in first out method. Net realizable value is the estimated selling price in the ordinary course of business, less any applicable variable selling costs.

#### Property and equipment

Property and equipment are stated at cost or deemed cost less accumulated amortization. Amortization is provided annually on the straight-line basis at rates calculated to write off the assets over their estimated useful lives as follows:

Buildings	20 years
Equipment	5 years
Outdoor facilities	20 years
Chain link fence	20 years
Parking lots	25 years

The Churchill House historic property is not amortized.

Amortization in the year of purchase is recorded at one-half the normal rate.

The Centre regularly reviews its property and equipment to eliminate obsolete items. Property and equipment are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable.

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# HANTSPORT MEMORIAL COMMUNITY CENTRE

## Notes to Financial Statements

Year Ended March 31, 2020

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

#### Restricted funds

The Endowment Funds report the revenues, expenses and net assets related to contributions which are subject to externally imposed stipulations specifying that they be maintained permanently:

1. In 1995 Med Starratt bequeathed \$94,500 to the Centre with the following conditions: "Only the interest shall be used for any HMCC purpose or other recreational purposes within the Town of Hantsport. The principal portion of the bequest is to be invested and not used to fund any aspect of the Corporation or Town of Hantsport."
2. The Roy A. Jodrey Hantsport Memorial Fund (R. A. Jodrey Fund) was established in 1974 with a \$30,000 endowment for the purpose of maintaining the Churchill House. The Indenture stipulates that the income from this endowment shall be used annually to defray the costs of maintenance of the building, as well as taxes, utilities and insurance. Income which is not utilized in a given year shall be accumulated for the purpose of defraying such expenses in the future.

The R. A. Jodrey Income Fund represents the accumulated unused income generated from the initial \$30,000 endowment. These funds shall be used annually to defray the costs of maintenance of the building, as well as taxes, utilities and insurance.

#### Revenue recognition

Hantsport Memorial Community Centre follows the deferral method of accounting for contributions.

- a) Endowment contributions are recognized as direct increases in net assets in the year received.
- b) Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.
- c) Investment income includes dividends and interest income, and realized and unrealized gains and losses. Unrealized gains and losses on equity investments are recognized as revenue in the statement of operations. Investment income is recognized in revenue in the period it is earned.
- d) Grant revenue is recognized when there is a reasonable assurance that all conditions necessary to obtain the grant have been complied with.
- e) Unrestricted donations and bequests are recognized in the year received.
- f) Capital donations are deferred and amortized on the same basis as the property and equipment to which they relate.
- g) All other sources of revenue are recognized as services are performed and ultimate collection is reasonably assured.

#### Contributed services and donated goods

Volunteers contribute a significant amount of their time each year. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

Donated goods are not recorded in the financial statements because of the difficulty in determining their fair value.

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# HANTSPORT MEMORIAL COMMUNITY CENTRE

## Notes to Financial Statements

Year Ended March 31, 2020

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### 3. FINANCIAL INSTRUMENTS

The Centre is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Centre's risk exposure and concentration as of March 31, 2020.

#### Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Centre has a comprehensive plan in place to meet their obligations as they come due - primarily from cash flow from fundraising activities.

#### Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency rate risk, interest rate risk and other price risk. The Centre is mainly exposed to interest rate and other price risk.

#### Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. The Centre is exposed to interest rate risk on its fixed and floating rate interest bearing financial instruments which includes long term debt and investments in bonds. Changes in the bank lending rates can cause fluctuations in cash flows and interest expense. The Centre does not use any derivatives to manage this risk.

#### Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Centre is exposed to other price risk through its investment in quoted shares.

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### 4. ACCOUNTS RECEIVABLE

	<u>2020</u>	<u>2019</u>
Accounts receivable	\$ 30,932	\$ 3,908
Allowance for doubtful accounts	-	-
	<u>\$ 30,932</u>	<u>\$ 3,908</u>

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# HANTSPORT MEMORIAL COMMUNITY CENTRE

## Notes to Financial Statements

Year Ended March 31, 2020

### 5. PROPERTY AND EQUIPMENT

	Cost	Accumulated amortization	2020 Net book value	2019 Net book value
Land	\$ 206,900	\$ -	\$ 206,900	\$ 206,900
Historic property: Churchill House	312,349	-	312,349	312,349
Buildings	35,467	7,093	28,374	30,147
Equipment	18,335	12,835	5,500	9,167
Outdoor facilities	111,799	19,069	92,730	117,243
Chain link fence	94,543	17,046	77,497	71,315
Parking lots	8,658	1,385	7,273	7,619
	<u>\$ 788,051</u>	<u>\$ 57,428</u>	<u>\$ 730,623</u>	<u>\$ 754,740</u>

### 6. LONG TERM INVESTMENTS

	2020	2019
Equities	\$ 193,604	\$ 170,093
Bonds	22,504	20,104
Credit Union shares	5	5
DaSilva paintings	1	1
Subtotal	216,114	190,203
Less: Med Starratt Endowment	(94,500)	(94,500)
	<u>\$ 121,614</u>	<u>\$ 95,703</u>

The DaSilva paintings and murals are on loan to the Art Gallery of Nova Scotia. The fair market value is not determinable.

### 7. RESTRICTED CASH AND INVESTMENTS

	2020	2019
Cash	\$ 723	\$ 10,266
Equities	358,558	413,034
Subtotal	359,281	423,300
Plus: Med Starratt Endowment	94,500	94,500
	<u>\$ 453,781</u>	<u>\$ 517,800</u>

### 8. CREDIT FACILITIES

The Collabria VISA card is limited to \$2,000, bears interest at 19.9% and is secured by a term deposit held at Valley Credit Union.

# HANTSPORT MEMORIAL COMMUNITY CENTRE

## Notes to Financial Statements

Year Ended March 31, 2020

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### 9. DEFERRED CONTRIBUTIONS

	<u>2020</u>	<u>2019</u>
Valley Credit Union donation of \$22,000 received in 2020 was used for improvements to the Med Starratt Baseball field.	<b>\$ 21,282</b>	\$ -

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### 10. LONG TERM DEBT

	<u>2020</u>	<u>2019</u>
John Deere Canada ULC loan bearing interest at 0% per annum, repayable in monthly payments of \$306. The loan matures on May 27, 2021 and is secured by a 2016 John Deere utility tractor with a net book value of \$5,500.	<b>\$ 4,278</b>	\$ 7,945
Amounts payable within one year	<u>(3,667)</u>	<u>(3,667)</u>
	<b>\$ 611</b>	\$ 4,278

Principal repayment terms are approximately:

2021	\$ 3,667
2022	611

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### 11. AREA RATE FUNDING

The Area Rate is collected by the Municipality of the District of West Hants under the terms of its Area Rate Policy. Responsibility for certain operating costs have been assumed by HMCC and these costs have been assigned as follows:

	<u>2020</u>	<u>2019</u>
Area Rate Funding		
Municipality of the District of West Hants	<b>\$ 82,627</b>	\$ 54,585
Area Rate Expenses		
Administration Fee	<b>\$ 7,512</b>	\$ 4,962
Insurance	<b>13,957</b>	13,996
Repairs and maintenance	<b>31,265</b>	4,864
Salaries and wages	<b>25,539</b>	24,771
Utilities	<u>4,354</u>	<u>5,992</u>
	<b>\$ 82,627</b>	\$ 54,585

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# HANTSPORT MEMORIAL COMMUNITY CENTRE

## Notes to Financial Statements

Year Ended March 31, 2020

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### 12. GOVERNMENT GRANTS

Government grants were received or accrued during the year under the following programs:

1. Canada Summer Jobs Program - \$7,738 (2019 - \$9,800).
2. Provincial Grant Summer Students - \$7,899 (2019 - Nil)

These grants are reported in income and are not repayable.

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### 13. SUBSEQUENT EVENTS

#### Uncertainty Due to the COVID-19 Pandemic

The outbreak of the novel strain of coronavirus, specifically identified as "COVID-19", has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of social and physical distancing, travel bans, and self-imposed quarantine periods, have caused material disruption to businesses globally resulting in an economic slowdown. Global equity markets have experienced significant volatility and weakness. Governments and central banks have reacted with significant monetary and fiscal interventions designed to stabilize economic conditions.

The Centre's equity investment portfolio is reflected in these financial statements at the fair market value on March 31, 2020 and reflects a 16.2% decline as a result of the pandemic. The market value of this portfolio declined by an additional 0.2% by the end of May 2020.

The duration and impact of the COVID-19 outbreak is unknown at this time, as is the efficacy of the government and central bank interventions. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial results and condition of the Centre in future periods.

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**WEST HANTS REGIONAL MUNICIPALITY  
RECOMMENDATION REPORT**

**To:** West Hants Regional Municipality Committee of the Whole

**Submitted by:** \_\_\_\_\_  
Kathy Kehoe, Director, Community Development

**Date:** 2020/07/15

**Subject:** **Grants and Contributions 2020**

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**LEGISLATIVE AUTHORITY**

*Municipal Government Act,*

Power to expend money

65 The council may expend money required by the municipality for  
(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,*

(v) any charitable, nursing, medical, athletic, educational, environmental, cultural, community, fraternal, recreational, religious, sporting or social organization within the Province,

(va) a day care licensed under the *Day Care Act,*

(vi) a registered Canadian charitable organization,

(vii) a village,

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

**RECOMMENDATION**

Committee of the Whole recommends that:

Council adopt the attached schedule, as presented, recommending grant funding to the listed recipients and authorize staff to release funds once all requirements, as outlined under the Grants and Contribution Policy, have been met.

## **BACKGROUND**

Each year, the Municipality receives numerous requests for funding from worthwhile not-for-profit or charitable community organizations who, through volunteer efforts, provide services to the community.

Where this is the first year for the consolidated regional municipality, some latitude was given to ensure fairness in the application process. Each request was reviewed in relative comparison to what funding was allocated in previous years.

Staff have combined all requests received through the former Town of Windsor and former Municipality of West Hants and to present a coordinated recommendation.

Grants have been reviewed to align with the former West Hants Grants and Contribution policy, the Parks & Recreation Grants process and previous allocation allotments.

Grants and contributions are recommended based on the understanding that they are for services or activities which Council has or is likely to deem are required by the municipality and within the Municipality's legislative mandate. Municipal expenditures cannot be made directly to individuals.

## **DISCUSSION**

The following annual grant types have been established by the Municipality.

### Schedule A

1. General- Funding that exceeds the parameters and/or fall outside of the former West Hants Parks & Recreation Grant program – total budget available - \$31,000
2. General – Public Safety - \$23,500
3. CAO Grants – total budget available \$5,000

4. Community Development Grants – total budget available \$60,000
5. Recreation –Capital Type 1 Grants – Maximum individual award \$1,500
6. Recreation – Capital Type 2 Grants – Maximum individual award \$1,500
7. Recreation - Program Grants – Maximum individual award \$750
8. Recreation - 5% Reserve Fund Grants – varies
9. Recreation – Leadership Grants – Maximum individual award \$750
- 10.Recreation – Special Events Grants – Maximum individual award \$750
- 11.Recreation – Trails Development – varies - \$10,000 budgeted annually

#### Federal Gas Tax Grants:

Throughout the year, Council also receives requests for financial support from a variety of organizations for funding which far exceeds the budgeted grant values. These requests are referred to the grants and contributions process for validation and suitability for other sources of funding, such as Federal Gas Tax. Changes to the qualifying criteria for use of Federal Gas Tax funding permits the Municipality to offer capital funding to third party, not-for profit organizations. But all contributions are still subject to the stacking limitations imposed by the federal government.

Council has received requests for funding of an eligible capital nature from:

1. Brooklyn District Elementary – funding to install a new accessible play structure - \$20,000
2. Bramber New Horizons – funding to assist with insulating the hall floor and pipes - \$15,000
3. Ellershouse Community Hall – funding to install a propane generator - \$15,000
4. Falmouth Community Hall – funding to install a heat pump, upgrade the exterior ramp, a portion of the roof and the front door - \$12,660
5. Hantsport & Area Historical Society – funding to purchase a generator, oil tank replacement, costs associated with the visitation interpretive interfaces and the outdoor marketing project - \$18,800
6. Hantsport Baptist Church – funding to install accessible washrooms, electrical upgrades, and indoor ramp system - \$20,000
7. Newport & District Rink Commission – funding to purchase and install a 4G X Cell Booster Amplifier - \$4,000
8. Newport Community Hall – funding to repair the roof - \$5,000
9. Southwest Hants Fire Society – funding to install heat pumps in the hall \$12,420
10. Three Mile Plains Community Hall – funding to assist making the washrooms more accessible, new flooring in front of the bar and the purchasing of a electric stove and dishwasher - \$15,000

- 11. West Hants Ground Search and Rescue – funding to assist with installing heat pumps - \$6,325
- 12. West Hants Historical Society – funding to assist with the removal of the steeple and construction of a new roof on the belfry - \$5,000

**NEXT STEPS**

Staff will revise and make a recommendation to council to support a new grants and contributions policy for the regional municipality.

**FINANCIAL IMPLICATIONS**

Grants and Contribution funding has been approved by Municipal Council in the 2020-21 budget.

Sufficient Gas Tax funding exists for those eligible projects

2020/21 Grant Funding Summary	
Total Request	\$433,192.36
Withdraws (Due to Covid or Other Reasons)	\$59,475.00
NIL (not recommended for funding)	\$20,886.46
Variance between awarded and request	\$99,057.90
	\$179,419.36
Gas Tax	\$149,205.00
Operating Budget	\$104,568.00
<b>Total 2020-2021 Grants</b>	<b>\$253,773.00</b>

**ALTERNATIVES**

Council can approve, amend, or change any recommendations presented by staff with the understanding these decisions may fall outside of the established policy. This is not the course of action recommended by staff but is within Council’s purview.

**ATTACHMENTS**

Schedule A: West Hants Regional Municipality - General and Community Development Grants and Contributions 2020

Report Prepared by: \_\_\_\_\_  
Kathy Kehoe, Director, Community Development

Report Reviewed by: \_\_\_\_\_  
Carlee Rochon, Director Financial Services

Report Approved by:  \_\_\_\_\_  
Mark Phillips, Chief Administrative Officer

West Hants Regional Municipality Community Development & General Grants Recommendations 2020

Organization	Project	Requested						Recommended						Variance				
		Type 1	Type 2	Leadership	Special Events	Program	Trails	In-kind	Type 1	Type 2	Leadership	Special Events	Program		Trails	In-kind	Safety	Gas Tax
9-Lives Cat Rescue Society	To assist with the costs associated with spaying, neutering, veterinary care, medical treatment and foster homes for unwanted feral cats.					10,000.00						1,500.00						(8,500.00)
Annapolis Valley Chapter of Autism Nova Scotia	To assist with costs associated with hosting a one week Summer Day Camp for children and youth with autism for ages 4-21 yrs.					750.00						withdraw						
Annapolis Valley Farm to School Committee	To assist with costs associated with running the Farm to School Snack program - a monthly program that provides free, locally grown vegetables and fruit to schools in AVRCE.					1,500.00						750.00						(750.00)
Ardoise Community Recreation Center	Special Event -to assist with costs associated with the Annual Car Show and Family Fun Day. Capital Project -to assist with costs associated with a dehumidification system.	2,500.00			750.00				1,500.00			750.00						(1,000.00)
Avon Community Farmers Market	To assist with cost associated with general operations of the market .					4,000.00					750.00	750.00						(2,500.00)
Avon River Arts Society	To assist with costs to aid in the production of the Avon River 2021 Arts & Culture Guide to distribute throughout the Municipality.					1,150.00						750.00						(400.00)
Avon River Days	To assist with costs associated with operations for the Avon River Days festival.				20,000.00							withdraw						
Avon River Heritage Society	To assist with costs associated with promoting the regular programming, supplies for youth activities and a rain water collection system for the Avon Spirit Shipyard.					2,200.00			1,450.00			750.00						-
Avon River Rollers	To assist with operating costs.	1,500.00										750.00		750.00				-
Avon View Bus Fundraising Group	To assist with costs associated with purchasing a wheelchair accessible bus.		5,000.00								nil							
Avondale Community Club	Capital Type 1 - To assist with costs of ongoing maintenance and operations for the hall. Special Event -To assist with the costs of hosting the Avondale Wharf Days 2020. In-kind- Donation of municipal staff time for Avondale Wharf Days.	1,500.00			750.00			TBD	1,500.00		750.00			nil				
Belmont Hall Community Association	To assist with the cost associated to purchase a sensor for the Septic Tank, new flooring for kitchen, toilet, and gravel for the driveway.	1,500.00							1,500.00									-
Border Rider 4-H Club	To assist with the costs associated with hosting the County Woodsmen Competition.					725.00						withdraw						
Bramber Cemetery Organization	To assist with costs associated with repairing headstones.								1,000.00	1,000.00								-
Bramber New Horizons	To assist with cost associated with upgrades to floor area; insulation, sills, and heat pumps.	15,000.00														15,000.00		-

Organization	Project	Requested							Recommended							Variance		
		Type 1	Type 2	Leadership	Special Events	Program	Trails	In-kind	Type 1	Type 2	Leadership	Special Events	Program	Trails	In-kind		Safety	Gas Tax
Brooklyn District Elementary	To assist with costs to purchase and install a new accessible play structure on the Primary, One and Two playground & to replace the one that was recently removed.	20,000.00															20,000.00	-
Burlington and District Activity Club	Capital Type 1 - To assist with cost of renovations for the hall, fixing eaves troughs. Program - To assist with the costs associated with offering the seniors program. Special Events - To assist with the cost of hosting a Valentines Day Dinner and a Fall Harvest Supper (with food and entertainment).	1,500.00			750.00	750.00			1,500.00			750.00	750.00					-
Ellershouse Community Hall	To assist with the cost associated with purchasing a propane powered generator to create an emergency comfort station for the community.	16,500.00															15,000.00	(1,500.00)
Falmouth Community Hall Assoc.	To assist with the cost associated with purchasing a heat pump for the basement, fix the side ramp & an portion of the roof and repairs to the front door.	12,660.06															12,660.00	(0.06)
Full Circle Festival Society	To assist with the costs associated with hosting the festival which is a weekend long music and arts programing in Avondale, includes lives music.				4,000.00							750.00						(3,250.00)
Glooscap Heritage Archers Association	To assist with the cost associated with building a deck and a covered metal roof on the club and a wheelchair ramp.	1,500.00							1,500.00									-
Gordon Hughes Tennis Club	Leadership - To assist with the cost of salaries to support the Junior Program coaches and supplies and equipment. Program - to assist with the cost of junior size nets, coloured balls, and other supplies required to support the program.			750.00		750.00					750.00		750.00					-
Halifax Nordic Ski Club - Smileys Park Project	To assist with costs associated to groom Smileys Park for the benefit of active living and cross country skiing.		1,500.00										750.00					(750.00)
Hants County 4-H	To assist with the cost of hosting the County Skating Events, County Rally, and Woodsman Competition.				750.00							750.00						-
Hants County Christmas Angels	To assist with costs associated with operations of the Christmas Angels telethon to raise funds for more families. & in-kind use of the Hants Aquatic Centre & Community Centre for the Christmas Angels program.				1,000.00			HAC & CC donated				750.00		3,000.00				2,750.00
Hants County Exhibition	To assist with costs associated with hosting the Hants County Jumper Challenge at the 225th Hants County Exhibition in September 2020.			750.00								750.00						-
Hants Learning Network Association	To assist with costs associated with expenses for the operations of the program.	4,000.00									750.00							(3,250.00)
Hants Shore Health Association	To assist with the cost associated with hosting the Community Board Game Night, and to purchase of games to build a library for the program, and to assist with cost to offer the senior drop in program offered every Thursday. To assist with the cost to offer free exercise program, space rental & instructor fees.					2,250.00						750.00						(1,500.00)
Hants Shore Karate	Capital Type 1 - To assist with costs associated with purchasing paint, shelving. Leadership - to assist with the cost of coaching, upgrading certification, any costs associated with training.	1,500.00		750.00					1,500.00		750.00							-
Hants SnoDusters Snowmobile Club	To assist with the cost of trail signage replacement and installation.						1,018.00						1,018.00					-
Hants West Food Action Council	To assist with costs associated with the Group Soup Project which is free meals to those experiencing food insecurity.	2,500.00													2,500.00			-

Organization	Project	Requested							Recommended							Gas Tax	Variance	
		Type 1	Type 2	Leadership	Special Events	Program	Trails	In-kind	Type 1	Type 2	Leadership	Special Events	Program	Trails	In-kind			Safety
Hants West Wildlife Association	To assist with the costs associated with the Learn to Fish Program aimed at youth aged 10 to 14.					750.00												
Hantsport & Area Historical Society	To assist with costs associated with building and operations, capital expenditures.	21,600.00							1,500.00								18,800.00	(1,300.00)
Hantsport Baptist Church	To assist with the costs associated with installation of wheelchair accessible washrooms, electrical upgrade, indoor ramp system.	20,000.00															20,000.00	-
Hantsport Music Festival Society (HMF)	To assist with the cost of hosting the music festival in July, celebrating local live music.				2,500.00													
Heritage Classic Beef Show	To assist with costs associated with hosting The Heritage Classic Beef Show.				2,500.00													
Integrity Cheer Empire	Capital Type 2 - To assist with the cost towards a new spring floor. Leadership - To assist with cost towards staff training.		1,500.00	750.00					1,500.00	750.00								-
Mermaid Theatre of Nova Scotia	To assist with costs of the theatre's Beyond Classrooms initiative,.					750.00							750.00					-
Mount Denson Community Hall	To assist with the costs associated with repairing the porch roof of the hall.	1,500.00							1,500.00									-
Movies in the Park Association	To assist with the cost associated to offer free movies in the park every Friday night in the summer.				2,000.00	750.00												
New Boundaries Society	To assist with operational cost & the costs for recreational activities such as bowling, mini trains, mini golf, and horseback riding. & assist with the operational costs.				750.00	3,000.00						750.00	750.00					(2,250.00)
Newport and District Rink Commission	To assist with the cost to purchase and install 4G X Cell Booster Amplifier in order to get cell phone service inside the arena.	4,000.00															4,000.00	-
Newport Corner Community Club	To aid in the general operation and upkeep of the hall; working toward purchasing a heat pump and necessary roof repairs.	6,500.00							1,500.00								5,000.00	-
North Along the Shore Jamboree Association	To assist with costs associated with hosting the North Along the Shore Jamboree full day live music festival held at the Avon Spirit Shipyard in Newport Landing.				750.00							750.00						-
PBJ Design Society	To assist with costs associated with the Mantra Hopscoth Project to be placed around youth schools and playgrounds. & To assist with costs associated with installation of a Kinetic Wind Art sculpture for downtown area.					3,886.46												
Pembroke Chapel and Cemetery Association	To assist with costs associated with straightening headstones.	1,500.00							1,500.00									-
Pisiquid Canoe Club	To assist with costs associated to expand the Open Dock program to serve more people in the community. & to assist with the cost of purchasing ergometers (paddling machines)		1,200.00			750.00							750.00					-

Organization	Project	Requested						Recommended								Variance		
		Type 1	Type 2	Leadership	Special Events	Program	Trails	In-kind	Type 1	Type 2	Leadership	Special Events	Program	Trails	In-kind		Safety	Gas Tax
Poplar Grove Community Hall	To assist with the costs associated with refurbishing of the main hall floor and entrance-way floor.	1,500.00							1,500.00									-
Pumpkin Regatta	To assist with the costs of operations for hosting the regatta. & to assist with the cost of the creation of a pumpkin Olympics and rebranding of the regatta				25,000.00						withdraw							
Quick As A Wink Theatre Society	To assist with the costs associated with running the Summer Theatre Camps for ages 7-12.					2,000.00							750.00					(1,250.00)
Riverview Skating Club	Capital Type 2 - To assist with the cost associated with equipment replacement and CanSkate program aids. Special Events - To assist with cost associated with the end of season Ice Show. Leadership -to assist with costs associated with the Coach and Program Assistant training and development program - Synchro Skills, introduction to synchronized		1,500.00	750.00	750.00	750.00				1,500.00	750.00	750.00	750.00					-
Senior Safety Program Association of Hants County	To assist with operational costs for one on one safety programs and health support to seniors. & the Coordinator mileage and salary costs.			21,500.00											16,200.00			(5,300.00)
Slow Motion Film Festival Devour The Food Film Fest	To assist with development and costs for the event.				10,000.00						nil							
Southwest Hants Fire Society	To assist with costs associated with purchasing heat pumps for the hall.	12,420.00														12,420.00		-
Ste. Croix Community Club	To assist with the costs associated in purchasing a new chimney, fire extinguishers, plywood for washer boxes, dart boards, paint for concrete.	1,500.00							1,500.00									-
Sweets Corner Community Group	To assist with the cost associated with repairs to the wheelchair ramp, taps in bathrooms and kitchen.	500.00							500.00									-
Three Mile Plains Community Hall Society	To assist with costs associated with updating the bathrooms to be more accessible, new flooring for front of the bar, and an electric stove and dishwasher.	15,000.00														15,000.00		-
Upper Vaughan Community Hall	To assist with the cost associated to install a heat pump in the hall.	1,500.00							1,500.00									-
Valley Child Development Association	To assist with the cost of offering a Behavioral Intervention Program for families living in the Municipality and Kings County who are at risk emotionally and socially.					8,000.00							750.00					(7,250.00)
West Hants Broomball Association	To assist with costs associated with operations and equipment for the program.		750.00			750.00				750.00			750.00					-
West Hants Dial a Ride	To assist with costs of subsidizing drives at 50% off for everyone in our community.					30,000.00							8,500.00					(21,500.00)
West Hants Ground Search & Rescue	To assist with costs associated with the operations and purchases of vehicles; to assist with the cost of purchasing new amp 7 ports for microphones and coaxial cables for mics; to assist with the cost associated with purchasing heat pumps.	16,325.00				1,110.00							750.00			6,325.00		(10,360.00)
West Hants Historical Society	To assist with the costs associated with the removal of the steeple and construction of a new roof on the belfry.	5,000.00														5,000.00		-

Organization	Project	Requested							Recommended							Variance		
		Type 1	Type 2	Leadership	Special Events	Program	Trails	In-kind	Type 1	Type 2	Leadership	Special Events	Program	Trails	In-kind		Safety	Gas Tax
West Hants Minor Baseball Association	To assist with the costs associated to run the youth baseball program for 2020.					2,250.00							withdraw					
West Hants Minor Softball Association	Special Events - To assist with field costs for U14 provincials. Program - To assist with costs for new program implementation and equipment.				750.00	200.00							200.00					(750.00)
West Hants Soccer Association	To assist with costs associated with field rental.					2,000.00							nil					
Windsor Agricultural Society	To assist with operating costs of hosting the Hants County Exhibition in September.				10,000.00								4,500.00					(5,500.00)
Windsor Bluefins Parent Association	Special Events - To assist with the cost of hosting the annual swim meet in July. Leadership - To assist with the cost of coaches. Program - To assist with the cost of promoting and running the program.			750.00	750.00	750.00							withdraw					
Windsor Daycare Centre	To assist with costs to expand and improve the recreational opportunities of the staff and the children during the winter months and to assist with the rental fees for the Community Centre during the winter months.					750.00		750.00							1,500.00			-
Windsor Hockey Heritage Society	To assist with costs associated with the 3 year partnership business plan and 3 year Strategic Plan - funding arrangement.					20,000.00							10,000.00					(10,000.00)
Windsor Parents Karate Association	To assist with the cost of purchasing new mats for the Dojo.		3,197.84										1,500.00					(1,697.84)
Windsor People First Society	To assist with costs associated with operational costs. Asking for donated office space.					500.00		TBD					500.00					-
Windsor Senior Citizens Bus Society	To assist with the costs associated with an ongoing campaign to raise funds to purchase equipment to provide essential service for the community.	12,000.00											750.00					(11,250.00)
<b>Total</b>		<b>203,005.06</b>	<b>14,647.84</b>	<b>26,750.00</b>	<b>83,000.00</b>	<b>103,021.46</b>	<b>1,018.00</b>	<b>1,750.00</b>	<b>22,450.00</b>	<b>6,450.00</b>	<b>4,500.00</b>	<b>11,250.00</b>	<b>34,950.00</b>	<b>1,018.00</b>	<b>5,250.00</b>	<b>18,700.00</b>	<b>149,205.00</b>	<b>(99,057.90)</b>



**REGION OF WINDSOR AND WEST HANTS MUNICIPALITY  
RECOMMENDATION REPORT**

**To:** Committee of the Whole

**Submitted by:** \_\_\_\_\_  
Carlee Rochon, Director, Financial Services

**Date:** **July 21, 2020**

**Subject:** **2020-21 Gas Tax Funding**

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**LEGISLATIVE AUTHORITY**

Municipal Government Act, Power to expend money, 65 & 65 A

**RECOMMENDATION**

Committee of the Whole recommends that:

Council approves the use of \$4,000 of Gas Tax to fund upgrades to the cell booster Newport & District Rink Commission to amplify signal and improve recreational services.

Council approves the use of \$20,000 of Gas Tax to upgrade the playground at the Brooklyn District Elementary with accessible play structure to improve accessibility.

Council approves the use of \$5,000 of Gas Tax to fund roof upgrades in the Newport Community Hall building to improve energy efficiency.

Council approves the use of \$12,660 of Gas Tax to fund heating upgrades to heat pumps and building upgrades to the Falmouth Community Hall to improve accessibility and energy efficiency.

Council approves the use of \$12,420 of Gas Tax to fund heating upgrades to heat pumps at the Southwest Hants Fire Society building to improve energy efficiency.

Council approves the use of \$5,000 of Gas Tax to fund roof upgrades to heat pumps at the West Hants Historical Society building to improve energy efficiency, pending the approval of a heritage permit.

Council approves the use of \$6,325 of Gas Tax to fund heating upgrades to heat pumps at the West Hants Ground Search and Rescue building to improve energy efficiency.

Council approves the use of \$15,000 of Gas Tax to fund backup power upgrades to propane generator at the Ellershouse Community Hall building to support community.

Council approves the use of \$18,800 of Gas Tax to fund upgrades to the heating system and backup electrical system in the Hantsport & Area Historical Society building to improve energy efficiency, and to also fund upgrades to interpretive interfaces and signage to improve cultural services and increase tourism.

Council approves the use of \$20,000 of Gas Tax to fund bathroom, ramp system, and electrical upgrades in the Hantsport Baptist Church building to improve accessibility and energy efficiency.

Council approves the use of \$15,000 of Gas Tax to fund bathroom and building upgrades in the Three Mile Plains Community Hall to improve accessibility and upgrade appliances to improve energy efficiency.

Council approves the use of \$15,000 of Gas Tax to fund insulation upgrades to the Bramber New Horizons building to improve energy efficiency.

## **BACKGROUND**

Organizations submitted grant applications to upgrade features of their facilities to make them more energy efficient, accessible, and improve access to recreation. Should council approve Council approved the 2020/21 Municipal Grants as previously presented, some grants required the use of Gas Tax. According to the rules around expending Gas Tax monies to third parties, Council must, by separate motion, authorize each expenditure.

## **DISCUSSION**

As per Gas Tax agreement, should Council approve the motions stated above, the Municipality will enter into an agreement with the groups based on the terms and conditions required under the agreement. This includes ensuring the organizations

continue to operate the facility for the same purpose as stated in the application for up to 10 years. Failing to do this will require the organizations to reimburse the Municipality for the funds at a prorated rate, based on years of use.

Council should note that in Council's Procurement and Tendering Policy, grants to community groups, organizations, club, or non-profits that exceed \$25,000 must use a procurement practice which meets or exceeds those used by the Municipality. This would only apply to the grant awarded to GFL Newport Rink.

**FINANCIAL IMPLICATIONS**

There is currently over \$5.6 million in the Gas Tax fund. There is \$1.87 million of Gas Tax was ear marked for ongoing capital projects as outline in the 2020-2021 Capital budget that require access to the fund. The total grants request is \$149,205.

**ALTERNATIVES**

- Council may choose not to approve the motion(s) and could use funds from a different source to support the grants for the upgrades.

**ATTACHMENTS**

- none

Report Prepared by: \_\_\_\_\_  
Carlee Rochon, Director, Financial Services

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