



**STAFF REPORT
ACTION REQUIRED**

**Authorization to Receive Donations from the Toronto
Canadian Navy Centennial Committee**

Date:	May 31, 2010
To:	Executive Committee
From:	General Manager, Parks, Forestry and Recreation Deputy City Manager and Chief Financial Officer
Wards:	Ward 13 – Parkdale-High Park
Reference Number:	(P\2010\Cluster A\PFR\EX45-061410-AFS#12257)

SUMMARY

The purpose of this report is to obtain authorization for the General Manager, Parks, Forestry and Recreation to accept donations from the Toronto Canadian Navy Centennial Committee for the purpose of enhancing Sir Casimir Gzowski Park. Additionally, the report recommends the establishment of a reserve account in order to hold the donated funds received.

The report will also request authority for the City of Toronto to issue receipts for income tax purposes for eligible donations in accordance with the Income Tax Act.

The Toronto Canadian Navy Centennial Committee wishes to raise up to \$2,000,000.00 in order to make enhancements to Sir Casimir Gzowski Park. The funds raised will be used to develop a Navy-themed splash pad and playground.

The goals and objectives of the Toronto Canadian Navy Centennial Committee are in keeping with Parks, Forestry and Recreation’s mandate to provide recreational opportunities.

RECOMMENDATIONS

The General Manager of Parks, Forestry and Recreation and the Deputy City Manager and Chief Financial Officer recommend that:

1. the Deputy City Manager and Chief Financial Officer be authorized to establish a

reserve account called the “Gzowski Donation Reserve” for receiving cash donations from the Toronto Canadian Navy Centennial Committee in order to enhance Sir Casimir Gzowski Park;

2. Municipal Code, Chapter 227, Reserves and Reserve Funds, be amended by adding the “Gzowski Donations Reserve” to Schedule 5 – Donations Reserves;
3. all donations received by the Toronto Canadian Navy Centennial Committee and by the City for the Sir Casimir Gzowski Park enhancements be held separately in the Gzowski Donation Reserve designated for this purpose, and receipts for income tax purposes be issued by the City of Toronto to donors for eligible donations in accordance with the Income Tax Act and City policy in this regard;
4. authority be granted to the General Manager, Parks, Forestry and Recreation to enter into an agreement, if necessary, with the Toronto Canadian Navy Centennial Committee to allow the Toronto Canadian Navy Centennial Committee to fundraise on behalf of the City of Toronto for enhancements in Sir Casimir Gzowski Park, in a form and content satisfactory to the General Manager, Parks, Forestry and Recreation and the City Solicitor; and
5. the appropriate City officials be authorized and directed to take the necessary action to give effect thereto; and that leave be granted for the introduction of any necessary Bills in Council to give effect thereto.

Financial Impact

This report recommends the creation of a reserve account to administer donations received for enhancements to Sir Casimir Gzowski Park. The overall fundraising target for this Reserve is \$2,000,000.00 to be used entirely at the above-noted location. The projects associated with the plan for park enhancements are designed to be completed in phases as fundraising milestones are met for each phase.

Preliminary Cost estimates for each phase:

Phase 1 – Submarine Splash Pad: \$480,000.00

Phase 2 – Canadian Navy Centennial Commemorative Feature: \$344,000.00

Phase 3 - Ship Splash Pad, Picnic Area and South Eastern Park Node: \$657,400.00

Phase 4 – Playground Expansion: \$481,600.00

Once fundraising milestones for each phase of the park enhancement projects are realized, the Parks, Forestry and Recreation’s 10-year capital plan and appropriate operating budgets will be adjusted accordingly to identify the phase(s) of the projects that are ready to move forward. Operating impacts of these projects will be specified at that time. The degree of improvements will be solely based on the funds raised.

ISSUE BACKGROUND

The Toronto Canadian Navy Centennial Committee is comprised of volunteers who are dedicated to raising funds to be used for implementing parkland improvements at Sir Casimir Gzowski Park. Since 2008, the Toronto Canadian Navy Centennial Committee has had discussions with the Senior Executive Advisor of Major International Events and Special Projects for Economic Development and Culture, and staff of Parks, Forestry and Recreation (PF&R), regarding the feasibility of planning and implementing a Navy-themed splash pad and playground as a legacy project celebrating the Canadian Navy Centennial.

In 2009, Economic Development and Culture funded the preparation of concept drawings and preliminary cost estimates for the splash pad and playground project. The cost estimates divided the project into four phases that could be completed in stages as fundraising milestones are achieved. In March 2010, the Parks, Forestry and Recreation Division's Partnership Development Unit prepared a draft fundraising toolkit to assist the Toronto Canadian Navy Centennial Committee with its fundraising efforts. Canadian Navy officials and the Toronto Canadian Navy Centennial Committee officially approved the fundraising strategy in May 2010.

The group plans to start fundraising efforts in 2010. As fundraising milestones are realized for each phase, Parks, Forestry and Recreation will adjust its Capital Plan and appropriate operating budgets to suit.

The Parks, Management Services, and Parks Development and Capital Projects Branches of PF&R are in support of the proposed fundraising initiative, and are prepared to work with the committee to assist with fundraising efforts and to plan, design and implement site improvements at Sir Casimir Gzowski Park including the addition of a navy-themed splash pad, playground enhancements, a commemorative walkway and sitting area.

COMMENTS

The preliminary investigation into the feasibility of implementing the navy-themed splash pad and playground site improvements to Sir Casimir Gzowski Park estimates an approximate fundraising target of \$2,000,000.00. This figure is based on four anticipated phases for the overall project, as follows:

Phase 1 – Submarine Splash Pad: \$480,000.00

Phase 2 – Canadian Navy Centennial Commemorative Feature: \$344,000.00

Phase 3 - Ship Splash Pad, Picnic Area and South Eastern Park Node: \$657,400.00

Phase 4 – Playground Expansion: \$481,600.00

It is being recommended that the Toronto Canadian Navy Centennial Committee be authorized to raise the necessary funds on the City's behalf. Therefore, it is necessary to establish a donation reserve to hold the funds until such time as the PF&R Capital Budget

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can be adjusted. Such a reserve would be called the Gzowski Donation Reserve and would have the following criteria:

- (a) **Statement of Purpose:**
The purpose of the “Gzowski Donation Reserve” is to receive cash donations from the Toronto Canadian Navy Centennial Committee in order to enhance Sir Casimir Gzowski Park;
- (b) **Service Area or Beneficiary of the Program:**
Parks, Forestry and Recreation shall have primary responsibility for the reserve account.
- (c) **Contribution Policy:**
Funds from donors will be deposited as received in the reserve and the City will provide income tax receipts to all donors pursuant to City policies.
- (d) **Withdrawal Policy:**
Funds will be withdrawn as part of the normal capital budget process (allocation to Parks, Forestry and Recreation projects as appropriate) for the purposes of enhancing Sir Casimir Gzowski Park on a staged basis as fund raising milestones are met.
- (e) **Review Cycle:**
The fund will be reviewed every three years for closure or will be closed when the donated funds are spent.
- (f) **Fundraising Target:**
The fundraising target for the Gzowski Donation Reserve is \$2,000,000.00. The degree of improvements will be solely based on the funds raised.

CONTACT

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SIGNATURES

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Cam Weldon
Deputy City Manager and
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