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Item No. 11.1.8
Halifax Regional Council
September 1, 2020

TO: Mayor Savage and Members of Halifax Regional Council

SUBMITTED BY: Original Signed
Caroline Blair-Smith, Acting Chief Administrative Officer

DATE: July 7, 2020

SUBJECT: **Proposed Administrative Order 2019-007-ADM Respecting Public Disclosure of Municipal Grants**

ORIGIN

April 9, 2019 – The Provincial Legislature approved *Bill 92* which made amendments to the *Municipal Government Act* and the *Halifax Regional Municipality Charter*. Specifically, legislation now requires that, by policy, municipalities publicly disclose a list of grant recipients and the amounts.

LEGISLATIVE AUTHORITY

Halifax Regional Municipality Charter (2008), S.N.S. c.39.

79C (1) The Council shall adopt a policy that requires the municipality to disclose to the public a list of the recipients of grants made by the municipality and the amounts of those grants.

(2) A policy adopted under subsection (1) must include the
(a) frequency and timing of disclosure;
(b) content to be included in a disclosure; and
(c) form in which the disclosure must be made.

(3) A policy adopted under subsection (1) may include any other matter that the council considers necessary or advisable to carry out effectively the intent and purpose of this policy.

79A (1) Subject to subsections (2) to (4), the Municipality may only spend money for municipal purposes if
(a) The expenditure is included in the Municipality's operating budget;

...

Administrative Order 54 Respecting the Procedures for Developing Administrative Orders.

5. All Administrative Orders, amendments to Administrative Orders, and repeals of Administrative Orders require at least seven (7) days notice to all the Council Members in accordance with subsection 59(1) of the Halifax Regional Municipality Charter.

RECOMMENDATION

It is recommended that Halifax Regional Council adopt Administrative Order 2019-007-ADM as set out in Attachment 1 of this staff report.

BACKGROUND

In 2019, the Nova Scotia Legislature approved substantial amendments to the *Municipal Government Act* and the *HRM Charter*¹. The latter permitted municipalities to give grants and contributions to specific categories of non-profit and charitable organizations and limited provision for funding to for-profit entities². With respect to grants to non-profits, Section 79 (2) required public notification in a newspaper circulating throughout the region. Amendments to the *HRM Charter* repealed and replaced the former notification requirement with a new clause, Section 79C, that mandates the development of policy to publicize the value of grants issued and identify recipients. This approach broadens the means, including digital, by which this information can be made available. Section 79C is prescriptive in terms of minimum content: policy must include the frequency, timing, content, and form of disclosure but is highly permissive in that reporting may, at Council's discretion, include expenditures and financial concessions that are not issued in the form of a cash "grant".

The draft Administrative Order is included as **Attachment 1** of this report. In accordance with Administrative Order 54 the introduction of a new or amended Administrative Order requires a minimum of seven (7) days' notice to Regional Council.

DISCUSSION

Policy Aims

Given a proliferation of funding requests, an increase in the number of municipal grant or incentive programs, de-centralized administration, and a broad range of funding processes there is a risk of fragmentation which could diminish HRM's ability to present a complete and comprehensive overview of annual indirect 'costs' as well as direct cash payments. If approved, the development of policy, a standardized reporting format, and a centralized web-based repository will help members of the public, staff, and Council identify not only individual recipients of municipal assistance but also to gauge the extent of such assistance across the entire organization. This data can be shared publicly through HRM's *Open Data* access, sorted to detect longitudinal trends (overall, by service sector, or by recipient), used in evaluating requests³, benchmarking or comparative studies, or to gauge the efficacy of a municipal incentive.

HRM Finance (Grants and Contributions) has developed a centralized web page (<http://halifax.ca/grants>) that lists assorted municipal community/non-profit resources with links to individual programs and services to create a 'single-point-of-entry'. The addition of a link to annual reporting as required under the proposed Administrative Order 2019-007-ADM could help disseminate information in terms of both (i) what municipal assistance is available and (ii) who received assistance in the prior year. The overall aim of the reporting policy is to:

¹ The full text of *Bill 92* is available online at <https://nslegislature.ca/legc/bills/63rd2nd/1stread/b092.htm>.

² Examples include grants to an incorporated body for the purpose of beautifying a business district, promoting the region or an area as a location for institutions, industry or business, agreements with respect to projects pursuant to the National Housing Act (Canada), and financial incentives to encourage investment in heritage property. Not all clauses require public reporting.

³ Some grant programs apply a government funding threshold to capital, operating or project-specific grants. Others, such as the Community Grants Program may give preference to applicants not in receipt of federal, provincial or municipal funding.

- comply with provincial legislation;
- provide transparency and accountability to the public in terms of municipal 'costs'⁴ not simply expenditures;
- enhance access to information;
- distinguish costs incurred in the provision of a municipal program or service from non-municipal assets, programs or services;
- inform evidence-based decision-making; and
- enhance efficiencies in data collection.

Given that Council has considerable latitude to include "...any other matter that the Council considers necessary or advisable to carry out effectively the intent and purpose of legislation" HRM's reporting policy can be as narrow or broad as Council determines.

Proposed Policy Scope: When is a Grant a Grant?

The HRM Charter requires municipalities identify only the recipient of a "grant" and the amount. However, neither the *HRM Charter* or national *Public Service Accounting Standards* include a definition for this term. Therefore, in developing HRM's policy it is necessary to develop criteria as to what is included and what is excluded in reporting, the rationale as to why, and to distinguish cash payments from concessions that have a monetary value (a "cost" to the Municipality) albeit not provided in the form of a payment to the recipient organization.

In common usage the word "grant" refers to a sum of money given by a government or an organization for a specific purpose⁵. This interpretation is considered too broad for HRM's policy because it could include, for example, money paid to a non-profit organization to deliver a municipal service, including sole source purchases permitted under HRM's Procurement Policy. The word "grant" can also be used to describe the transfer of a something other than money. For example, a "grant of public land" to an unrelated third party or to "grant" a financial concession through a reduction or exemption from a cost that would otherwise be paid.

The proposed policy took the following into consideration in proposing what is included or excluded in reporting:

- the legislative source of authority (*HRM Charter* or another Act)⁶;
- the source of funds (for example, general revenues/tax versus an area rate, uniform rate, charge or levy);
- alternate service delivery (contract payments);
- direct and indirect expenditures on a municipal asset, program or service (as distinct from private property or a non-municipal program or service); and
- the scale of the cost, directly or indirectly, to the Municipality and by extension to the public.

⁴ For example, tax relief is an opportunity cost: HRM does not issue payment to eligible recipients with which to pay their tax bill. Instead, the value of HRM's 'grant' is deducted from the amount owing and shown on the tax bill.

⁵ A donation usually describes a "gift" of money, goods or services for a charitable purpose. Unlike a grant, funds may be unrestricted (generic fundraising) unless the donor directs that the gift be used for a specific purpose. Typically, an application form is not used; a solicitation may be in the form of a letter of request regarding a specific initiative or campaign fundraising printed materials. A donation is non-reciprocal. Recent examples include donations by HRM to the Downie-Wenjack Foundation (\$25,000) and The Vimy Foundation (\$10,000).

⁶ Some exemptions from payment are imposed by other levels of government. For example, tax exemption under Section 5 (1) of the *Assessment Act*. This is prescribed and not considered a "tax grant" equivalent to HRM's discretionary tax relief program for non-profit organizations.

Using this approach, the policy proposes a focus on expenditures permitted under the *HRM Charter* and reporting of certain forms of direct and indirect financial assistance that impact HRM's general revenues. These elements are under the Municipality's control. The list of *exclusions* comprises primarily tax assistance programs that are formulaic, tax agreements, legislated transfers and municipal service contracts.

For further clarity, the proposed reporting of grants and contributions **includes**:

- the transfer of money or assets to unrelated organizations wherein the recipient has no contractual obligation to the Municipality to provide assets, goods, or a specific municipal service;
- the payment of capital or operating expenditures unrelated to the acquisition of municipal assets, or the delivery of a municipal program or service;
- revenues forgone by the Municipality unrelated to the provision of a municipal program or service including municipal expenditures not recovered from the recipient of a less than market value sale or lease.

Notwithstanding these general provisions an exception has been made by including the current *Tax Relief to Non-Profit Organizations Program* in "grant" reporting. HRM has been unsuccessful in obtaining amendments to the highly prescriptive and restrictive Section 89(1) of the *HRM Charter* respecting tax exemption for some non-profit and charitable organizations. Instead, HRM implemented Administrative Order 2014-001-ADM under Section 79 of the *HRM Charter* and as such moved from an "exemption" to a form of operating "grant".

a) Municipal Grant Programs and Contribution Agreements

Presently, HRM has recurring annual "grant" programs most of which are administered in accordance with policy approved by Regional Council (Administrative Order). These programs have eligibility criteria, a prescribed application format, maximum funding thresholds, and evaluation criteria. There are also a limited number of small-scale or non-recurring grant programs: for example, the *Halifax Explosion 100th Anniversary Grant Program* delivered over a 2-year term. Typically, grant monies are "restricted funds" meaning that the money can only be used by the recipient for a specified purpose and reporting requirements may be applied to confirm compliance or to gauge specific outcomes.

As proposed, the policy mandates reporting for all grants including those issued by resolution of the Council. The latter are managed through a "Contribution Agreement" (might also be referred to as a "grant agreement"): a contract within which the terms and conditions of funding are established including reporting to confirm how public monies were expended in accordance with the intent of public funding. Payments to third parties described as an "incentive" grant are also included, for example payment to the owner of a registered heritage property towards conservation.

As proposed, the policy **excludes**:

- the transfer of funds generated by an area rate, uniform charge or levy: the money collected by the Municipality is transferred to an unrelated third party. Although these funding arrangements are managed under formal policy and a prescribed approval process they are excluded from reporting because the funds are not issued from and have no or negligible impact on HRM's general revenues⁷. In effect the collection and distribution of these monies is a "flow-through" and not an expenditure per se;

⁷ The Municipality does however incur administrative costs.

- inter-governmental agreements or mandatory transfers;
- tax assistance programs for lower income homeowners (by formula), legislated tax exemptions, and tax agreements authorized by the Government of Nova Scotia;
- payments to unrelated third parties under a Joint Use Agreement (for enhancements to a public school), a Service Agreement (for example, deployment reimbursements to volunteer search and rescue teams), a Facility Management Agreement or an Outdoor Facility Maintenance Agreement for HRM assets;
- fee reductions incorporated into a municipal program or service pricing structure (for example, the Low- Income Transit Pass Program); and
- In-kind contributions (for example, the value of donated materials).

b) **Proposed Reporting Threshold**

If the policy were restricted to only cash payments, a grant of \$20 would be reported but a less than market value sale of real property worth \$1,000,000 would not be reported other than through the mandatory public hearing⁸. This comparison raises the issue of the scale of 'cost' to the Municipality and potential inefficiencies if there is no reporting threshold. The proposed policy includes a reporting threshold of \$500 and above. Amounts below this sum will not be reported .

An alternative threshold for less than market value property sales is included in the Alternatives section of this report.

Frequency and Timing of Disclosure

It is recommended that reporting be made available to the public once per fiscal year and the applicable web page/communication issued at the same time that the annual financial statement are published by the municipality.

Standardized Reporting Format and Guidelines

A reporting template has been developed and is included in guidelines developed for HRM staff included as **Attachment 2** of this report. Examples are provided to show the *proposed* degree of detail. The intent of reporting uniformity is to accommodate any staff turnover, re-assignment of administrative responsibilities within or between departments, and to establish minimum content. Mandatory elements are included to reduce the risk of under-reporting or mis-representation. For example, some non-profits have colloquial names, have registered a second/different name as a form of branding, or may have registered a separate entity to manage specific aspects of their operations. Therefore, a non-profit or charity's corresponding registration number is also listed to prevent duplication.

The guidelines list what program or practice is included or excluded from reporting; this allows staff to update information as new programs are added or programs and specific practices are discontinued without having to amend the Administrative Order itself. This approaches also reduces inconsistency due to differences in policy interpretation. Transparency in decision-making is also demonstrated by explicitly noting non-reporting.

If approved, *Administrative Order 2019-007-ADM* would be effective as of the date of Council's approval and apply to funding issued in fiscal year 2020.

⁸ A public hearing is only required for property valued at \$10,000 or above sold at less than market value to a non-profit or charitable organization.

FINANCIAL IMPLICATIONS

There are no financial implications in relation to the policy itself which is administrative in nature. However, should the scope of reporting be expanded there could be future administrative costs associated with any centralized data collection and presentation, including responding to general inquiries.

RISK CONSIDERATION

Low. The policy is procedural and furthers transparency in government operations and decision-making. Annual reporting with minimum standards for content could reduce the risk of funding duplication or overlap and enable efficiencies in any retrospective analysis of municipal costs or expenditures and corresponding impact(s).

COMMUNITY ENGAGEMENT

Not applicable. The development of policy (Administrative Order) is required by legislation.

ENVIRONMENTAL IMPLICATIONS

None.

ALTERNATIVES

1. Council could elect not to apply a minimum value threshold for reporting or select a different dollar value (for example, a reporting threshold of \$1,000).
2. Council could amend the proposed reporting threshold for less than market value property sales and direct that reporting apply only to those conveyances valued below \$10,000 and not subject to public notification through a mandatory public hearing.

This option is not recommended: a reporting threshold of \$10,000 would create inconsistency within a centralized reporting format and dissemination. However, the reporting threshold of \$500 (or in the alternative \$1,000) could be applied to exclude the conveyance sale of properties with an appraised value below this threshold – most of these transactions are likely to be remnant land holdings with limited utility/market value.

3. Council could amend the proposed Administrative Order to include other matters deemed pertinent to the intent of public reporting.

ATTACHMENTS

1. Draft Administrative Order 2019-007-ADM.
2. Draft Reporting Guidelines.

A copy of this report can be obtained online at halifax.ca or by contacting the Office of the Municipal Clerk at 902.490.4210.

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**ADMINISTRATIVE ORDER 2019-007-ADM
RESPECTING PUBLIC DISCLOSURE OF MUNICIPAL GRANTS**

BE IT ENACTED by the Council of the Halifax Regional Municipality, under the authority of the *Halifax Regional Municipality Charter, 2008 S.N.S. c.39*, as amended, as follows

Short Title

1. This Administrative Order may be cited as Administrative Order 2019-007-ADM the Grants *Reporting Administrative Order*.

Interpretation

2. In this Administrative Order:

- (a) "Area Rate" means an additional tax rate on the assessment value of taxable property or occupancy assessments within a defined catchment area pursuant to Section 96(2) of the *HRM Charter*;
- (b) "Council" means the Council of the Municipality;
- (c) "Contribution Agreement" means an agreement setting out the terms and conditions attached to a Municipal Contribution or Municipal Grant issued by HRM to a third party towards a capital or operating expenditure. Such contracts may include the provision of specific benefits to the Municipality;
- (d) "Fiscal Year" means the period of time from April 1st of a given calendar year up to and including March 31st of the following calendar year;
- (e) "Government" means the Government of Canada, Government of the Province of Nova Scotia, a corporation that is an agent of Her Majesty in Right of Canada or the Province, a First Nation, the Municipality and a service commission;
- (f) "Municipal Grant" means any of the following or a combination thereof:
 - (i) a transfer of money to an organization or private property owner under a formal municipal grant program with established eligibility criteria;
 - (ii) a transfer of money to an organization pursuant to a motion of the Council outside an established municipal grant program that may be subject to a Contribution Agreement but shall exclude a Joint Use Agreement or Service Agreement;
 - (iii) a discretionary reduction or exemption from real property tax awarded to a registered non-profit organization or registered Canadian charity pursuant to a municipal tax grant program; or
 - (iv) disbursements from funds held in trust by the Municipality expended on non-municipal assets, programs or services;
- (g) "Municipal Contribution" means any of the following or a combination thereof:
 - (i) payment of operating expenses by the Municipality on behalf of a third party that is not under contract to the Municipality for the provision of a municipal program or service;
 - (ii) revenue foregone by the Municipality in the sale or conveyance of surplus real property at less than market value, and any municipal expenditures not recovered from the

Purchaser pursuant to Schedule 2 of *Administrative Order 50*;

- (h) "Material Error" means an omission, false or misleading information, or an appeal that could affect understanding, representation or a decision;
- (i) "Private Property" means title to the real property or infrastructure not owned by the Municipality and/or public access may be restricted by membership;
- (j) "Joint Use Agreement" means agreements between HRM and the Halifax Regional Centre for Education or Conseil Scolaire Acadien authorized under Section 79 and 80 of the *Education Act* that establish a framework for cost-sharing the construction, maintenance and use of community facilities located upon or within school property;
- (k) "Service Agreement" means agreements under which a third party provides a service to the public that HRM is authorized to provide; and
- (l) "Uniform Charge" means Council has levied a uniform charge on each taxable property assessment or dwelling unit within a defined catchment area pursuant to Section 96(4) of the *HRM Charter*.

Purpose

- 3. This policy establishes standards of practice in the identification, collection and public notification of grants, contributions, and specific financial concessions provided by the Municipality.

Reporting Threshold

- 4. Every Municipal Grant or Municipal Contribution in the amount of \$500.00 or above shall be reported to the public in accordance with this Administrative Order.

Reporting Format and Content

- 5. Departmental staff shall make every effort to provide information in a consistent format for ease of reference, utility and comprehension by the public using a reporting format and guidelines prescribed by the Municipality's Chief Financial Officer.
- 6. The total dollar amount of the donation, Municipal Grant, Municipal Contribution, or financial concession including any applicable currency exchange, shall be reported for the year in which approved.

Reporting Frequency

- 7. The report of Municipal Grants and Municipal Contributions shall be published annually at the same time as the Municipality's annual financial statements.

Dissemination of Information

- 8. Reporting shall be made available on the Municipal website.

Compliance Monitoring

- 9. The Department of Finance shall be responsible for monitoring compliance with this Administrative Order and any amendments to policy.
- 10. Nothing in this Administrative Order shall be interpreted to limit or otherwise prescribe Council's general discretion to provide grants under the *Halifax Regional Municipality Charter* or otherwise.

Done and passed in Council this [] day of [], 2020.

Mayor

Municipal Clerk

I [], Municipal Clerk of the Halifax Regional Municipality, hereby certify that the above noted Administrative Order was passed at a meeting of the Halifax Regional Council held on [], 2020.

[] Municipal Clerk

Guidelines: Grants Reporting Administrative Order 2019-007-ADM

Introduction

Annual reporting of grants is required under the *HRM Charter*. This guide is for those members of HRM staff responsible for the administration of a municipal assistance program and those assigned responsibility for case-specific agreements. The guide also informs members of the public as to what forms of municipal assistance are excluded from reporting.

The information collected through this annual reporting process shall be posted online to provide a single-point-of-access, shared through HRM's *Open Data*, analyzed to detect trends by program, service, geographic distribution, sector, or recipient, or used in benchmarking, comparative studies or program evaluation.

Instructions

A standardized reporting template is included in Part III of the guide. The intent of uniformity is to accommodate any staff turnover or re-assignment of administrative responsibility within or between departments. Mandatory elements are included for consistency and to reduce the risk of duplication or error of omission. For example, some non-profit organizations operate under a colloquial name, have also registered a different name as a form of branding, or may have registered a corporation to manage specific aspects of their operation. Consequently, registration numbers are included in addition to the recipient's name to avoid duplication.

Part I. Annual Reporting

Annual reporting of grants includes the following categories.

1. Municipal Grant Programs

A recurring program wherein eligibility, evaluation criteria, and the terms and conditions of funding are established in policy or guidelines approved by the Council, including but not limited to:

- (i) Business Improvement District Grants Program (*Administrative Order 2019-006-ADM*).
- (ii) Community Grants Program.
- (iii) District Funds (*Administrative Order 2017-009-ADM*) excluding expenditures on HRM-owned assets.
- (iv) Grants to Professional Arts Organizations Program (*Administrative Order 2014-010-ADM*).
- (v) Grants to Trail Organizations excluding expenditures on HRM-owned assets.
- (vi) Grants to Volunteer Ground Search and Rescue/EMO Organizations (*Administrative Order 2014-018-ADM*).
- (vii) Interim Grants to Community Museums Program (*Administrative Order 2018-010-ADM*).

- (viii) Marketing Levy Special Events Grants (*Administrative Order 2014-020-GOV*) excluding that portion of the MSLER transferred to Destination Halifax.
- (ix) Regional Special Events Grants Program (*Administrative Order 2014-021-GOV*).
- (x) Rural Transit Grants (*Administrative Order 2014-012-ADM*).
- (xi) Tax Relief to Non-Profit Organizations (*Administrative Order 2014-001-ADM*).
- (xii) Host A Bike Week Event Grants.
- (xiii) Heritage Incentives Grant Program (*Administrative Order 2014-002-ADM*).
- (xiv) Heritage Conservation District Financial Incentives (by agreement pursuant an HRM by-law and the *Heritage Property Act*, S.N.S, c.199, 1989)

2. Contribution or Grant Agreements

A capital or operating grant issued outside an established municipal grant program wherein payment and the terms and conditions of funding are set out in a contractual agreement approved by Regional Council

- (i) a recurring operating grant; or
- (ii) a non-recurring “one-time” capital, project, or operating grant.

3. Donations

A payment issued outside a municipal grant program in response to an unsolicited written request for funding towards a specific initiative or an organization’s recurring fundraising with no reciprocal consideration or reporting pre-requisite. Such requests may originate from organizations outside the region or the Province of Nova Scotia.

4. Indirect Municipal Funding

Payment by the Municipality for goods and services related to the provision of a non-municipal service by an unrelated third party that is not under contract to the Municipality for the provision of a municipal program or service. Excludes capital expenditures made on HRM assets.

- (i) The payment of goods and serves (for example, utilities, groundskeeping) in addition to a discounted rental rate under a municipal less than market value lease or license agreement for occupancy of municipal real property.
- (ii) Snow removal program for persons with a disability under which payment is made to a third party for the delivery of a service on private property.

5. Less than Market Value Sale, Lease, License

Opportunity costs incurred by the Municipality calculated by the difference between the probable value of an asset, goods or service that might be realized through a disposal, fee, rental rate, exchange or charge, less the value of any revenue received after the application of any discount, waiver, or exclusion that is legislated, municipal policy or by by-law, or by motion of the Council.

- (i) A less than market value sale of surplus municipal real property (*Administrative Order 50*) including any municipal cash expenditures not recovered from the Purchaser. Excludes any

legislated deed transfer tax exemption for registered Canadian charities (Section 109 (7), *Municipal Government Act*, S.N.S, c.18,1998 as amended).

- (ii) A less than market value lease or license agreement.

Part II. Excluded from Annual Reporting

Annual reporting of grants and contributions excludes the following transfer payments, tax concessions, and incentives.

1. Discretionary Municipal Tax Relief

Full or partial municipal tax relief that is set by formula under an Administrative Order or by municipal by-law in accordance with provincial or federal legislation.

- a. Tax Rebates for Lower Income Homeowners (*Administrative Order 10*).
- b. Tax Deferral for Lower Income Homeowners (*HRM By-law T-700*).
- c. Tax Reduction (*Administrative Order 2016-008-ADM*).
- d. Fire Protection Levy Concessions.
- e. Heritage Conservation District Financial Incentives: Tax Credits by agreement pursuant to an HRM by-law and the *Heritage Property Act*, S.N.S, c.199,1989.
- f. That portion of real property taxes paid by the federal government pursuant to the *Payments in Lieu of Taxes Act*, R.S.C, c.M-13, 1985, transferred to a Business Improvement District.
- g. That portion of real property taxes paid by the provincial government pursuant to the *Municipal Grants Act*, S.N.S, c.302, 1989, transferred to a Business Improvement District.

2. Municipal Tax Agreements Authorized by the Government of the Province of Nova Scotia

- a. Irving Shipbuilding Incorporated 2015 (*HRM By-law T-1100*).
- b. Halifax International Airport Tax Agreement 2018 (Section 92A, *HRM Charter*, S.N.S, c.39, 2008 as amended).

3. Provincially Legislated Tax Exemptions

- a. Deed transfer tax exemption for registered Canadian charities (Section 109 (7), *Municipal Government Act*, S.N.S, c.18, 1998 as amended).
- b. Provincially legislated tax exemption for places of worship, burial grounds and cemeteries, The Royal Canadian Legion, Army, Navy and Airforce Veterans in Canada, Boy Scouts and Girl Guides (Section 5 (1), *Assessment Act*, S.N.S, c.23, 1998 as amended).
- c. Provincially legislated tax exemption pursuant to an organization incorporated under an Act of the Nova Scotia legislature.
- d. Provincially legislated tax exemption (*Conservation Property Tax Exemption Act*, S.N.S, c.36,

2008 and affiliated legislation: *Conservation Easements Act*, S.N.S, c.28, 2001 as amended, *Special Places Protection Act*, S.N.S, c.438, 1989 as amended, and the *Wilderness Areas Protection Act*, S.N.S, c. 27, 1998 as amended).

4. Area Rate, Uniform Charge, and Levy Transfers

- a. Area rates levied and transferred to the Government of Nova Scotia towards the provision of public education, corrections services, the Property Valuation Services Corporation, and the Metropolitan Housing Authority.
- b. Area rates levied and transferred to the Halifax Regional Centre for Education or the Conseil Scolaire Acadien Provincial.
- c. That portion of the Marketing Levy transferred to Destination Halifax (*Halifax Regional Municipality Marketing Levy Act*, S.N.S, c.51, 2001 as amended).
- d. A Business Improvement Levy transferred to a Business Improvement District (Section 70 (2) *HRM Charter*, S.N.S, c.39, 2008 as amended).
- e. Community area rates (*Administrative Order 2019-005-ADM*).
- f. Private road maintenance area rates (*Administrative Order 2018-003-ADM*).

5. Inter-Governmental Agreements

Cost-sharing agreements with the Government of Canada, Government of the Province of Nova Scotia, a corporation that is an agent of Her Majesty in Right of Canada or the Province, or a First Nation.

6. Municipal Fee Reduction

A reduction in municipal service fees approved by Council to promote broad access to a public service, including rental fee discounts for “non-peak” or “off-season” hours. For example, the U Pass Program or Low-Income Transit Pass Program.

7. Municipal Service Agreements (Contract Services)

Contracts for the provision of a municipal service or the operation of a municipally-owned facility.

- a. HRM Facility Management Agreements including any loan issued by the Municipality to be expended on an HRM-owned asset operated under a Facility Management Agreement as approved by Regional Council.
- b. HRM Outdoor Facility Maintenance Agreements.
- c. Service or Joint Use Agreements with the Halifax Regional Centre for Education or the Conseil Scolaire Acadien Provincial (Sections 79 and 80, *Education Act*, S.N.S, c.1, 2018 as amended).
- d. Halifax Partnership.
- e. Reimbursements of deployment expenses to a non-profit or charitable emergency service provider issued by HRM acting as agent of jurisdiction.

- f. The loan of municipal equipment to a non-profit emergency service provider (Section 204 (7), *HRM Charter*, S.N.S, c.39, 2008 as amended).
- g. A contractual agreement with a non-profit or charitable organization pursuant to HRM's Procurement Policy (Section 3 (l) and (m) *Administrative Order 2016-005-ADM*).

8. Trust Fund Disbursements

Payments issued from funds held in trust by the Municipality.

- a. Restricted funds the use of which is restricted to expenditures on municipal assets or an identified program or service.
- b. Unrestricted funds that may be expended on non-municipal assets, programs or services.
 - (i) Sackville Landfill Compensation Fund (1993).
 - (ii) Herring Cove Treatment Plant Community Integration Fund (2004).
 - (iii) Cemetery trusts.

9. Court Order or Settlement of Claim

Payment made to a third party in accordance with a judgement, court order, tribunal, or negotiated settlement.

10. Municipal Employee Fundraising

Donations collected and disbursed by the Municipality through a voluntary employee payroll deduction or a sanctioned fundraising event.

11. Freedom of Information and Protection of Privacy Act

Notwithstanding informed written consent, non-disclosure of information that may be considered an invasion of personal privacy under the Freedom of Information and Protection of Privacy Act, S.N.S, c.5, 1993, including but not limited to personal financial information, eligibility or receipt of income assistance, a home address or personal contact information.

Part III. Reporting Template

HRM Annual Reporting Form Administrative Order 2019-007-ADM				
Fiscal Year: 2019				
Community Grants Program – A centralized annual project-specific grant program for registered non-profit and charitable organizations according to defined funding categories, eligibility criteria, and evaluation criteria. Final reporting required.				
Department: Finance, Asset Management & ICT				
Recipient¹	Registration Number(s)²	Type of Award³	Amount⁴	Description⁵
Aeolian Singers Association	1251430 119211266-RR0001	Project Grant	\$4,000	Arts: marketing
Africville Heritage Trust	3244167 820442663-RR0001	Capital Grant	\$11,850	History: equipment
Eastern Shore Wildlife Association	1259638	Capital Grant	\$15,000	Environment: roof repair
Halifax Association for Community Living	1254593 106842537-RR0001	Project Grant	\$5,000	Diversity & Inclusion: wayfinding signage
Halifax Nordic Ski Club	3259638	Capital Grant	\$10,000	Recreation: equipment
Seaforth Community Centre	1287835	Project Grant	\$3,000	Leisure: community hall lighting
Second Stage Housing of Dartmouth	1465020 119298693-RR0001	Capital Grant	\$11,500	Housing: site remediation
TOTAL			\$60,350	
Amendments or Conditional Commitments: ⁶ Readers are advised that the value of final award may be amended due to an inability to proceed, additional funding from a non-municipal source, a reduction in project-specific costs, or the return of unexpended funds to HRM.				
Additional Information: ⁷				
Date Posted: June 01, 2020				
Link: ⁸ Halifax Regional Council, June 18, 2019, Item 15.7.2 Community Grants Program 2019: Recommended Awards.				

1. The registered name of the recipient organization listed in alphabetical order for ease of reference and cross-referencing between different programs. If the grant is a joint award to more than one party include all recipients. As applicable, use the full registered name not abbreviations.
2. The organization's registration number(s).
3. Type of award. Refer to Part I for assistance. Multi-year commitments can be noted in this column or the Description column.
4. Dollar amount (Canadian currency).

5. Descriptors will vary by program or individual agreement. The description should be brief. A link to a staff report or a web site page may be included to assist readers looking for more detailed information about a specific project.

Approved by CFO/Director of Finance:	xx/xx/xxxx
Amended:	xx/xx/xxxx