

Item No.
Audit & Finance Standing Committee
March 20, 2013

TO: Chair and Members of Audit & Finance Standing Committee

SUBMITTED BY: _____
Councillor Russell Walker, Chair, Grants Committee

DATE: February 4th, 2013

SUBJECT: **Request for Funding Increase to T-229 Budget**

ORIGIN

Grants Committee meeting – February 4th, 2013

LEGISLATIVE AUTHORITY

December 11, 2012 motion of Regional Council that any proposal to Halifax Regional Council, outside the annual budget or tender process, be referred to the Audit and Finance Standing Committee for review and recommendation to Regional Council including but not limited to; new programs or services not yet approved or funded; programs or services that are being substantially altered; proposed changes in any operating or project budget items; committing funds where there is insufficient approved budget; new or increased capital budget due to cost sharing; or creation or modification of reserves and withdrawals not approved in the approved budget.

Requirement of the HRM Reserve Policy that no Reserve Funds will be expended without the CAO's recommendation and Council approval

RECOMMENDATION

It is recommended that the Audit and Finance Committee recommend that Halifax Regional Council approve an increase to the T-229 budget, in the amount of \$250,000 to help cover some of the costs of the deferred programs in the January 22, 2013 staff report.

BACKGROUND

HRM awards tax assistance to registered non-profit organizations under the authority of s. 89 (1) of the HRM Charter (2008) enacted through HRM By-law T-200. The attached staff report includes applications recommended to be renewed, added, increased, removed, declined or deferred. Table 1a (Attachment 1) describes the different levels of exemption currently available under the Tax Exemption for Non-Profit Organizations Program.

DISCUSSION

The Grants Committee reviewed and discussed the January 22, 2013 staff report at the February 5, 2013 Grants Committee meeting. The Committee noted that there have been applicants on the deferred applicants list since 2006. It was noted that the deferred applicants would be eligible to receive funding if it were available.

FINANCIAL IMPLICATIONS

If approved the requested increase of \$250,000 to account M311 8006 will provide funding for deferred applicants awaiting tax exemption under the Tax Exemption for Non-Profit Organizations Program.

COMMUNITY ENGAGEMENT

The Grants Committee is comprised of six (6) citizen representatives and six (6) elected officials representing the six Community Councils. The Grants Committee meetings are open to the public.

ENVIRONMENTAL IMPLICATIONS

None indicated.

ALTERNATIVES

The Audit and Finance Standing Committee could deny the Grants Committee request of an additional \$250,000 to the T-229 budget. This is not the recommended action.

ATTACHMENTS

1. January 22, 2013 By-law T-229 Tax Exemption for Non-Profit Organizations 2012-2013

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A copy of this report can be obtained online at <http://www.halifax.ca/boardscom/SCfinance/index.html> then choose the appropriate meeting date, or by contacting the Office of the Municipal Clerk at 490-4210, or Fax 490-4208.

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