

GRANTS TO ORGANIZATIONS (OPERATING)

Date Issued: April 9, 2019

Mandated by: City Council

Current Revision: March 28, 2023 - R48-23

Cross Reference:

- Grants to Organizations (Operating)
Procedure GEN-029-A

Next Review: January 1, 2028

Responsibility: Director, Family & Community
Support Services

1. PURPOSE

To establish a governance framework for disbursement of grant funds and in-kind grant requests from local non-profit organizations and Affordable Housing providers.

2. POLICY

- 2.1 The City of Fort Saskatchewan recognizes that non-profit organizations and Affordable Housing providers offer important community services in the areas of social support, housing stability, community development, culture, recreation, and environmental stewardship. To encourage eligible non-profit and Affordable Housing organizations and support the work they do, the City may offer financial assistance in the form of an operating grant and/or in-kind support to assist with operating costs, event costs, and/or staffing.
- 2.2 Subject to budget approval, the City may provide direct grants and in-kind grants to non-profit organizations and Affordable Housing providers that:
 - a) Support the well-being of the citizens of Fort Saskatchewan;
 - b) Improve citizens sense of community connection, social opportunities, and recognition;
 - c) Encourage the development of local social, cultural, artistic, recreational, and environmental stewardship programs, projects, or events.
 - d) Allow for deeper subsidies to tenants in need of short- and long-term support to maintain housing stability.

3. DEFINITIONS

- 3.1 *Affordable Housing* – means the general term to describe housing that reflects Income Thresholds and/or shelter costs as a percentage of gross income and may include Near-Market Housing, Rent Geared to Income Housing, or CMHC Affordable Housing definition properties.

- 3.2 *Canada Mortgage and Housing Corporation (CMHC)* - means housing that costs less than 30% of before tax household income for renter's shelter costs which include rent and any payments for electricity, fuel, water, and other municipal services.
- 3.3 *City* – means the municipal corporation of the City of Fort Saskatchewan.
- 3.4 *City Manager* – means the Chief Administrative Officer of the City.
- 3.5 *Community Event* – means a no cost or low cost event primarily designed and delivered for the general population or that promotes the development of a stronger community in Fort Saskatchewan.
- 3.6 *Council* – means the Mayor and Councillors of the City, both together and individually.
- 3.7 *Eligible Organizations* – means a Non-Profit organization or Affordable Housing provider with operations in the City of Fort Saskatchewan.
- 3.8 *Essential Services* – means a service considered critical to preserving life, health, public safety and basic societal functioning.
- 3.9 *FCSS* – means the Family and Community Support Services department of the City.
- 3.10 *Final Report* – means the summary report of the project or program of the organization, which received grant funding from the City.
- 3.11 *Financial Statements* – means financial reports prepared in accordance with Canadian Generally Accepted Accounting Principles (GAPP), or in a format otherwise specified by the City.
- 3.12 *Funding Agreement* - means a written document constituting an agreement between the City and a grant recipient setting out the obligations or understandings of both with respect to grant payments.
- 3.13 *Grant* – means a conditional financial assistance mechanism through which money and/or direct assistance is provided to carry out approved activities.
- 3.14 *Income Thresholds* – means the Government of Alberta set income level thresholds for provincially subsidized housing annually based on localized market conditions.
- 3.15 *In-Kind Grant* – means a grant based on the provision of municipal property/facilities, materials or resources to an applicant, and do not include the provision of cash funds to, or on behalf of, the applicant.
- 3.16 *Near-Market Housing* – means fixed rental rates at least 10% below market rates and ideally 20- 29% below market rates.
- 3.17 *Non-Profit* – means that the organization uses its revenues to achieve the goals of the organization and to not profit from or have excess revenues.
- 3.18 *Recipient* – means a non-profit organization that will receive grant funding.

3.19 *Rent-Geared to Income (RGI)* – means rent is charged at 30% of tenant's gross monthly income, which is CMHC Affordable Housing definition.

3.20 *Treasurer's Report* – means a report by the treasurer of the non-profit organization that accounts for all of the financial transactions of that organization.

4. GUIDING PRINCIPLES

4.1 The Grants to Organizations (Operating) Policy is guided by a set of principles that help with decision-making and administration of the grant program. These principles are community driven; provide public benefit, transparency, equity, accountability, flexibility and simplicity.

4.2 Grants are available to Eligible Organizations based in Fort Saskatchewan.

4.3 Non-resident, Eligible Organizations may be considered for grant funding, but only if it directly benefits the residents of the City of Fort Saskatchewan.

4.4 The amount of Grant funding available to Eligible Organizations is subject to Council's annual budget approval.

4.5 Organizations that provide Grant-funding opportunities to other Non-Profit organizations are not eligible to apply.

4.6 The Grant shall pertain only to the calendar year for which it was approved, unless a multi-year agreement is specified by Council.

4.7 Multi-year agreements, up to three year terms, are considered for organizations providing an Essential Service for residents of Fort Saskatchewan.

4.8 Grant requests that meet the established criteria are not guaranteed approval for funding. Applicants may receive full, partial or no Grant funding due to budget limitations.

4.9 All Grant applications are reviewed by City administration for completeness and eligibility. If accepted by City administration, applications will then be provided to Council for consideration. Grant decisions will be made by Council during the annual budget process.

4.10 There is no appeal process for the Grants Organizations (Operating).

4.11 There are two funding sources:

- a) Provincial Grant Funding:
 - (i) Family & Community Support Services (FCSS)
- b) Municipal Grant Funding:
 - (i) Arts, Culture and Heritage
 - (ii) Community Development
 - (iii) Community Events
 - (iv) Environmental Stewardship
 - (v) Recreation
 - (vi) Affordable Housing

- 4.12 In-kind requests must be included in the Grant application. These requests will be considered as part of the entire Grant application. (e.g. City staff resources, materials/equipment, etc.)
- 4.13 Grants awarded will be published on the City's website at least once in the calendar year.
- 4.14 Lease and license agreements are not subject to this Policy.

5. FUNDING CONDITIONS

- 5.1 No funding will be provided to an organization without a completed application form with proof of current registration as a Non-Profit organization or as an Affordable Housing provider. . Affordable housing providers must provide proof that the subsidized below market housing criteria has been met for the required units throughout the funding period and application assessment will be based on level of subsidies offered reflective of local Income Thresholds, Near Market, RGI, CMHC Affordable Housing and the percentage level that below market rents and the number of units provided to tenants in need of short and long term support to maintain housing stability.
- 5.2 An application must include a copy of the most recent Financial Statements or Treasurer's Report.
- 5.3 All Eligible Organizations approved for funding will be required to enter into a Funding Agreement with the City prior to receiving grant funds.
- 5.4 The Eligible Organization shall repay any grant surplus in excess of 5% or \$2,500 whichever is less.
- 5.5 Approval of funding in one year does not guarantee funding in subsequent years, unless otherwise specified by Council. Council may consider, in unique circumstances, multi-year funding approval.
- 5.6 Grant amounts of \$10,000.00 or less will be paid to the recipient as a one-time payment.
- 5.7 Grant amounts of greater than \$10,000.00 will be paid in quarterly payments, unless otherwise negotiated.
- 5.8 The organization must complete the City's Final Report form and attach financial statements.
- 5.9 Scope and financial reporting must be completed and submitted by March 31st of the following year, unless an extension of the reporting date has been approved.

6. AUTHORITY / RESPONSIBILITY TO IMPLEMENT

- 6.1 The City Manager is authorized to establish procedures for the implementation of this Policy, which are consistent with the guiding principles.
- 6.2 Department Directors are responsible for ensuring compliance with this Policy and the procedures within their respective departments.

GRANTS TO ORGANIZATIONS (OPERATING)

Date Issued: April 9, 2019

Responsibility: Director, Planning & Development

Current Revision: March 28, 2023

Cross Reference:

- Grants to Non-Profit Organizations
GEN-029-C

1. PURPOSE

- 1.1 To establish a governance framework for grant funding and in-kind grant requests from Non-Profit organizations and Affordable Housing providers for a fair and transparent disbursement of grant funds. To establish specific criteria for the provision of funds to eligible community groups to assist with offsetting annual operating expenses.
- 1.2 The City of Fort Saskatchewan recognizes that Eligible Organizations offer important community services in the areas of social support, community development, culture, recreation, and environmental stewardship. To encourage Eligible Organizations and support the work they do, the City may offer financial assistance in the form of an operating grant and/or in-kind support to assist with operating costs, event costs, and/or staffing.
- 1.3 Subject to budget approval, the City may provide grant funding and in-kind grants to Eligible Organizations that:
 - a) Support the well-being of the citizens of Fort Saskatchewan;
 - b) Improve citizens sense of community connection, social opportunities and recognition; and
 - c) Encourage the development of local social, cultural, artistic, recreational and environmental stewardship programs, projects, or events.

2. DEFINITIONS

- 2.1 *Affordable Housing* – means the general term to describe housing that reflects Income Thresholds and/or shelter costs as a percentage of gross income and may include Near-Market Housing, Rent Geared to Income Housing or CMHC Affordable Housing definition properties.
- 2.2 *Audit Engagement* – means and is subject to the restrictions and requirements set out in the Chartered Professional Accountants Act of Alberta. Section 3(1)(c) of the Chartered Professional Accountants Act does not apply for the purposes of this Policy.

- 2.3 *City* – means the municipal corporation of the City of Fort Saskatchewan.
- 2.4 *City Manager* – means the Chief Administrative Officer of the City.
- 2.5 *Community Event* – means a no cost or low cost event primarily designed and delivered for the general population or that promotes the development of a stronger community in Fort Saskatchewan.
- 2.6 *Council* – means the Mayor and Councilors of the City, both together and individually.
- 2.7 *Essential Service* – means a service considered critical to preserving life, health, public safety and basic societal functioning.
- 2.8 *FCSS* – means Family and Community Support Services.
- 2.9 *Final Report* – means the summary report of the project or program of the community group or agency which received funding from the City.
- 2.10 *Financial Statements* – means financial reports prepared in accordance with Canadian Generally Accepted Accounting Principles (GAPP), or in a format otherwise specified by the City.
- 2.11 *Funding Agreement* – means a written document constituting an agreement between the City and a grant recipient setting out the obligations or understandings of both with respect to grant payments.
- 2.12 *Grant* – means a conditional financial assistance mechanism through which money and/or direct assistance is provided to carry out approved activities.
- 2.13 *In-Kind Grant* – means a grant based on the provision of municipal property/facilities, materials or resources to an applicant, and do not include the provision of cash funds to, or on behalf of, the applicant.
- 2.14 *Non-Profit* – means that the organization uses its revenues to achieve the goals of the organization and to not profit from or have excess revenues.
- 2.15 *Recipient* – means a non-profit organization that will receive grant funding.
- 2.16 *Review Engagement* – means a type of engagement that provides a limited level of assurance that an organization's financial statements comply with the applicable financial reporting framework.

3. RESPONSIBILITIES

- 3.1 Council may:
- a) Provide annual or multi-year funding to the Grants to Organizations Program;
 - b) Review the grant applications in accordance with the Grants to Organizations Policy (GEN-029-C); and
 - c) Allocate annual funding to Eligible Organizations.
- 3.2 The City Manager or designate shall:

- a) Prepare, communicate, and distribute an annual application process;
- b) Accept and review applications for the Grants to Organizations Program on an annual basis, determine completeness and forward the applications to Council for review, deliberation and decision; and
- c) Ensure the terms and conditions of the funding agreement are met.

4. PROCEDURE

4.1 Eligibility Requirements:

- 4.1.1 Eligible Organizations are delivering programs or events that matter to the residents of Fort Saskatchewan. The City invests in the operations and capacity of Eligible Organizations through grant programs to support the delivery of these programs or events and to support a vibrant and thriving community.
- 4.1.2 The City provides grant funding to Eligible Organizations for programs or events that support one or more of the following priority areas:
 - a) enhances the quality of life by providing programs, projects, and events that address social issues;
 - b) creates equitable access to human, social, and economic resources and services for all;
 - c) supports community collaborations, involving multiple non-profit organizations, in addressing broader human or social issues;
 - d) supports the promotion, protection, and preservation of arts, culture and human or natural heritage;
 - e) offers opportunities to develop knowledge and skills in arts and heritage;
 - f) improves or develops recreation or leisure opportunities;
 - g) supports a vision of getting and keeping residents active in community sport, recreation, leisure and physical activity;
 - h) improves the environment, protect and preserve natural habitats, and improve open spaces and make nature accessible;
 - i) community events that encourage social cohesion and community building; or
 - j) furthers the social, economic and environmental well-being of local residents and non- profit organizations.

4.2 Organizations Eligible for Funding:

- 4.2.1 Funding may be made available for non-profit organizations, who are registered and in good standing under one of the following Acts:
 - a) Provincial Legislation (Alberta)
 - (i) *Agriculture Societies Act*
 - (ii) *Companies Act*, Part 9 (Non-Profit Companies)
 - (iii) *Societies Act of Alberta*
 - (iv) *Special Act of the Alberta Legislature*
 - (v) *Alberta Housing Act*

- b) Federal Legislation
 - (i) *Special Act* of the Parliament of Canada
 - (ii) *Canada Not-for-profit Corporations Act* and must be registered in Alberta under the *Business Corporations Act*
 - (iii) *Income Tax Act* (of Canada or operating in the Province of Alberta (Charities))

4.2.2 Eligible Organizations should have a Fort Saskatchewan based address that is regularly monitored by an active member of the organization. However, the City may consider grant applications by non-resident, non-profit organizations for initiatives that provide direct benefit to the residents of the City.

4.2.3 Unallocated funds shall remain with the City.

4.3 Grant Funding – Provincial:

4.3.1 Family and Community Support Services (FCSS) Grant can apply to programs or events that are preventative in nature, and enhance the social well-being of individuals and families through prevention or intervention strategies provided at the earliest opportunity.

4.3.2 As per the FCSS Act, services provided under a program/event must address one or more of the following outcomes:

- a) Outcome #1 – Prevention - Help people develop independence, strengthen coping skills and become more resistant to crisis. Provide services that reduce barriers to accessing the community and preventative services.
- b) Outcome #2 - Local Autonomy - Help people to develop an awareness of social needs.
- c) Outcome #3 - Community Development – Community development seeks to empower individuals and groups of people with the skills they need to effect change within their communities. Provide services that allow individuals to participate fully in the community.
- d) Outcome #4 – Accountability - Help people and communities to assume responsibility for decisions and actions that affect them; or
- e) Outcome #5 – Volunteerism - Provide support that help sustain people as active participants in the community.

4.3.3 Programs or events under the FCSS Grant Stream must NOT:

- a) provide primarily for the recreational needs or leisure time pursuits of individuals;
- b) offer direct assistance, including money, food, clothing, or shelter, to sustain an individual or family;
- c) be primarily rehabilitative in nature; and
- d) duplicate services that are ordinarily provided by a government or government agency.

4.4 Grant Funding – Municipal:

- 4.4.1 The Arts, Culture and Heritage Grant can apply to programs or events that support the celebration, promotion, protection, and preservation of arts, culture and human or natural heritage in Fort Saskatchewan. Programs or events that offer opportunities to develop knowledge and skills in arts and heritage are encouraged.
- 4.4.2 The Community Development Grant can apply to initiatives that focus on social programs that enhance residents' quality of life and the community's wellbeing. Programs considered 'ineligible' under the FCSS grant, may be considered under this category.
- 4.4.3 The Community Events Grant can apply to events that are either no cost or low cost for individuals to attend; must be hosted in Fort Saskatchewan and be open and accessible to all; event is secular and non-political in nature.
- 4.4.4 The Environmental Stewardship Grant can apply to programs or events that improve the environment, protect and preserve natural habitats and the species that make them home; make nature accessible and ensure practices are followed to maintain sustainable parks and open spaces.
- 4.4.5 The Recreation Grant can apply to programs or events meant to improve or develop recreation or leisure opportunities for Fort Saskatchewan residents. Programs or events that support a vision of getting and keeping Fort Saskatchewan residents active in community sport, recreation, leisure and physical activity are encouraged.

4.5 Eligible Expenses

- 4.5.1 Eligible expenses may include but are not limited to the following:
 - a) materials and supplies;
 - b) costs of services and equipment;
 - c) research and documentation;
 - d) outreach and engagement activities;
 - e) public program production;
 - f) artist and entertainment fees;
 - g) advertising and promotions;
 - h) information and referral services;
 - i) newcomer services;
 - j) salary or wage costs specifically related to the program or project;
 - k) contract and professional service;
 - l) project design and delivery;
 - m) venue and equipment rental;
 - n) fees for officials and adjudicators;
 - o) transportation and accommodation costs;
 - p) awards for participants that are earned by achievement and not granted for volunteer participation;

- q) rental of items that are otherwise ineligible to purchase such as cameras, computers, sound equipment, tents, or any other equipment that can be defined as a capital expense; or
- r) facility costs where additional space is required for the initiative. The existing space of the applicant is not eligible.

4.6 Ineligible Organizations & Expenses:

4.6.1 The following non-profit organizations are not eligible for funding:

- a) Non-profit organizations whose primary purpose is to:
 - (i) provide funding to other organizations, community groups, or projects;
 - (ii) provide support to professional associations or colleges; or
 - (iii) earn profits for itself, its shareholders, or its members;
- b) Non-profit organizations that have overdue or incomplete accounting/reporting relating to any grant previously awarded by the City;
- c) non-profit organizations that do not have registered status;
- d) non-profit organizations that have not been operating for one full year; and
- e) individuals.

4.6.2 Ineligible expenses may include but are not limited to the following:

- a) expenditures incurred to support private or commercial sector projects or programs;
- b) programs with restricted or extremely limited public access;
- c) expenditures incurred to support definable political viewpoints and/or seek to attract only a special interest audience or recruit new members;
- d) expenditures incurred to support events whose primary function is fundraising, unless it is a tourism event;
- e) initiatives related to religious observance;
- f) hospitals, or medical treatment programs;
- g) expenditures related to any gaming activity;
- h) debt retirement or deficit reduction;
- i) endowment funds;
- j) tours or field trips;
- k) capital or facility improvements;
- l) equipment and furnishings;
- m) land or facility purchase;
- n) vehicles;
- o) scholarships, prizes, gratuities, gifts, individual awards and payments for individual benefit;
- p) expenditures incurred prior to application deadline;
- q) flow-through funds to another organization;
- r) initiatives that do not provide a community benefit;
- s) events or programs outside of the City;
- t) time and labour provided towards preparation of funding applications,

- committee planning meetings, and fundraising;
- u) donor recognition/walls, gifts, gift cards, prizes, awards, honorariums, and alcohol;
- v) expenditures for time and labor provided towards ground breaking, opening, and other ceremonial events;
- w) facility upgrades, renovations, construction;
- x) purposes of assisting an industrial or commercial undertaking;
- y) retroactive expenditures incurred prior to application submission date; or
- z) moving expenditures.

4.7 Evaluation Criteria:

- 4.7.1 Applications must address a community-identified need and demonstrate community involvement.
- 4.7.2 Applications will be considered for multi-year funding when providing an Essential Service.
- 4.7.3 Applications will be reviewed by Council. Priority will be given to those applications that best meet the criteria. Applicants must address the criteria below when completing their applications:
 - a) The non-profit organization must prove its ability to execute the program or event by:
 - (i) providing background history (e.g., mission/purpose, organization size/representation, length of time organization has been in operation, prior experience);
 - (ii) demonstrating the organization's sustainability through financial stability, operational history, and community support; and
 - (iii) demonstrating that the organization has the capacity to complete the entire program or event (e.g., project leadership, board and management).
 - b) To be considered a viable initiative, the organization must:
 - (i) have access to additional funding required to complete the program or event; and
 - (ii) have provided a detailed budget and explanation of costs within the application.
 - c) The organization must demonstrate that the initiative outcomes will have:
 - (i) direct and indirect community economic benefit;
 - (ii) quality of life/community wellness enhancement; and
 - (iii) programming/operational efficiencies.
 - d) The organization must demonstrate:
 - (i) why the program or event is needed;
 - (ii) the impact on the community;
 - (iii) enhance utilization or meet changing needs; and
 - (iv) include partnerships and/or collaboration directly related to the

program or event.

- e) In evaluating the program or event, considerations will be given to:
 - (i) project readiness, including availability of resources (human and financial) to carry out the program or event;
 - (ii) demonstration of the organization's need for financial assistance;
 - (iii) availability of grant funding; and
 - (iv) ability to complete the program or event with partial funding.

4.8 Application Procedures:

- 4.8.1 Applicants need to ensure they are applying to the funding category that is best suited for their program or event. Instructions are included that provide guidance relative to completion of the application forms and templates. Applicants are encouraged to contact City staff for assistance with completing the application.
- 4.8.2 The application deadline is on June 15th. If the due date falls on a weekend or statutory holiday, applications may be delivered or postmarked on the next business day.
- 4.8.3 In order to process applications, the information requested from applicants needs to be fully completed and all questions on the forms must be answered. A check list is available to ensure the application package is complete and all supporting documentation and mandatory attachments are included. Applicants should be sure to submit all required and supporting documents, when applying.
- 4.8.4 Incomplete applications will not be considered.
- 4.8.5 Expenses included in the application may not be considered if they are incurred before the application has been received by the City. Incurring these expenses prior to approval of the application is at the applicant's own risk.
- 4.8.6 Applications are fully reviewed by Administration. The organization may be contacted if further information or clarification is required.
- 4.8.7 Applicants that have overdue or incomplete accounting/reporting related to previously approved City of Fort Saskatchewan funding will not be considered for new funding until their outstanding accounting and reporting requirements have been closed.
- 4.8.8 The grant shall pertain only to the calendar year for which it was approved, unless approved for multi-year funding.
- 4.8.9 Eligible Organizations can submit their application in one of two ways:

Email:

communitygrants@fortsask.ca

Mail:

City of Fort Saskatchewan Director of FCSS
10005 - 102 Street

Fort Saskatchewan, Alberta T8L 2C5

Grant Application Timeline:

Call for Applications	May 1st
Application Deadline	June 15th
Funding Decision	January 1st
Financial Reporting	March 31st of the following year
Application Package	https://www.fortsask.ca/en/living-here/community-grants.aspx
Funding Agreement	Required for all approved applications

4.9 Notification:

- 4.9.1 Applicants will receive written notification of the decision regarding their application.
- 4.9.2 The review and decision-making process takes approximately six (6) months.

4.10 Funding Conditions:

- 4.10.1 Grant funding is subject to budget limitations. Therefore, not all applications that meet the established criteria will be approved for funding. Applicants may receive full, partial, or no funding for their requests.
- 4.10.2 Applicants that are successful in receiving grant funding must be aware of and observe the following funding conditions:
 - a) the applicant is bound by the terms and conditions of the Funding Agreement that forms part of the grant funding; and
 - b) grant funds must be deposited into an account in accordance with the terms of the grant agreement.
- 4.10.3 The grant funds must only be used for eligible expenditures and in accordance with the application and the City's Funding Agreement.
- 4.10.4 Grant funding not used or accounted for in accordance with the eligible expenditures shall be repayable by the grant recipient to the City.
- 4.10.5 If the eligible non-profit organization's financial information discloses a surplus for the project or program in the fiscal year respecting which the City has rendered a grant, within 90 days of the City's demand, the eligible non-profit organization shall repay any surplus in excess of 5% or \$2,500 whichever is less.
- 4.10.6 Grant amounts of \$10,000.00 or less will be paid to the recipient as a one-time payment.
- 4.10.7 Grant amounts of greater than \$10,000.00 will be paid in quarterly installments, unless otherwise negotiated.
- 4.10.8 If the grant recipient anticipates that the initiative will not be completed within the allotted time frame, and wishes to request an extension, a request must be submitted to the City in writing 30 days in advance of the Final Report due date.

- 4.10.9 An extension request letter should include:
- a) the reasons why the initiative could not be completed within the timeframe;
 - b) a description of what has been completed and costs incurred to date (in order to demonstrate the amount of progress that has been made);
 - c) copy of an updated bank statement showing the balance of the grant funding; and
 - d) a description of what remains to be done and a reasonable timeline for completion (including a proposed new completion date – year/month/day).
- 4.10.10 The decision on extension requests will be communicated in writing to the grant recipient by the City along with appropriate documentation to confirm it.
- 4.10.11 The grant recipient must notify the City of any anticipated fundamental change of scope in the purpose for which the recipient wants to use the grant funds – or a proposed reallocation of funding or shortfall of expenses for the initiative – prior to spending any grant funds on a new or revised purpose. The grant recipient may be requested to:
- a) submit a written request to use the remaining funds for the proposed initiative change/new purpose, and only if approved, apply the unexpended funds to this purpose; or
 - b) if the change of scope is not acceptable, the applicant will submit a cheque made payable to the City of Fort Saskatchewan for the remaining unexpended funds. Repayment must be submitted to the City for processing and file closure.
 - c) the decision on change of scope requests will be communicated in writing to the grant recipient by designated City staff along with appropriate documentation to confirm it.
- 4.10.12 Approval of grant funding in no way constitutes a commitment, implicit or otherwise, of longer term funding by the City to the initiative or the organization, unless otherwise specified by Council. Should a non-profit organization require additional grant funding in the future, a new funding application would need to be submitted for consideration.
- 4.10.13 Pursuant to its ongoing activities, in both its own name and in the name of the City as an additional insured, the non-profit organization shall place and maintain a policy of insurance respecting commercial liability and errors and omissions.

4.11 Financial Reporting Requirements:

- 4.11.1 All non-profit organizations receiving grants from the City must report how these funds were used. Financial reports must be provided to the City by March 31st of the following year.
- 4.11.2 The following must be included in the financial reports submitted to the City:
- a) For grant funds of \$49,999 or less:
 - (i) a statement summarizing all expenditures made in relation to the initiative; and

- (ii) copies of all invoices paid by the group in relation to the initiative.
 - b) For grant funds over \$50,000.00 or over:
 - (i) audited financial statements of the organization for the organization's most recently completed financial year;
 - (ii) a statement summarizing all expenditures made in relation to the initiative; and
 - (iii) an audit engagement report regarding the statements required in (i) and (ii).
- 4.11.3 For all financial reporting requirements, the donated labour/services amount includes the amount of volunteer labour and services donated and used for the initiative for which the City funding was approved. This excludes time spent in planning meetings or on fundraising activities for the initiative.
- 4.11.4 The rate for volunteer labour must reflect the current local market value of the trade or professional task performed. The guidelines wage rate for general labour volunteered is the minimum wage as set by the Province.
- 4.11.5 Donated material/equipment and professional services is priced at a verified fair market value of materials and equipment donated and used for the project for which City funding is approved.
- 4.11.6 These guidelines may be superseded by provincial or federal regulations or legislation when there is provincial and/or federal funding in addition to the City funding. Where possible, the City follows provincial and federal standards to avoid duplication of audit requirements.
- 4.11.7 The City reserves the right, in addition to the above-noted financial reporting guidelines and requirements, to request supplemental financial information and/or to examine supporting financial records that establish how City funds were expended. If the City considers it necessary, a City representative will contact the non-profit organization representative within 30 days of the receipt of the organization's original financial statement submission. The City maintains the right to request interim reporting at any time.
- 4.11.8 The Final Report for the initiative must be properly completed and signed by an authorized representative having legal and/or financial signing authority for the non-profit organization. The Final Report must also be accompanied with the appropriate source documentation as outlined in the instructions.
- 4.11.9 Records should be kept for seven (7) years from the date of the notification letter of file closure from the City.
- 4.11.10 Any recipient that does not comply with the reporting requirements will be ineligible to receive additional funding from the City until acceptable reporting is provided. A breach of any requirement in the Funding Agreement may result in the City requesting return of the grant funds and if appropriate, pursuing legal action.

4.12 Acknowledgement Standards and Requirements:

- 4.12.1 Recipients of grant funds must acknowledge the City of Fort Saskatchewan as a funder in any print, electronic, visual, or audio marketing related to the initiative and wherever else possible and appropriate.
- 4.12.2 The City of Fort Saskatchewan logo is available upon request and recognition of grant funding can be achieved in a variety of ways:
 - a) news release or submitted article to local/regional media;
 - b) social media channels such as Twitter, Facebook, Instagram and blog postings, etc.;
 - c) organization's website or newsletter; and/or
 - d) signage, either temporary or permanent.

4.13 Conflict of Interest:

- 4.13.1 A conflict of interest arises when an individual's personal interests (what they or their close family members could gain financially or otherwise) conflicts or appears to conflict with their duty to administer the grant funds in a transparent manner and in accordance with the Funding Agreement.
- 4.13.2 Council members who have or appear to have a conflict of interest must recuse themselves from any portion of the evaluation or approval of grant applications, financial reports, or final reports.
- 4.13.3 Members of Eligible Organizations who receive grant funds who have or appear to have a conflict of interest must recuse themselves from any portion of the administration of the grant funds, including but not limited to approving the use of grant funds and reporting on the use of grant funds.