

Building Strong, Healthy Communities Together

A year in review 2006-2007




NOVA SCOTIA

Service Nova Scotia and
Municipal Relations
Municipal Services Division

Linking with Municipalities across the Province

The Department of Service Nova Scotia and Municipal Relations (SNSMR) is government's link to Nova Scotia's municipalities.

We, in the Municipal Services Division of the department, make sure that the voice of Nova Scotia's municipalities is heard when provincial policy decisions are made that affect local governments. We also make sure that municipalities and villages are aware of and understand government decisions that directly affect them.

Simply put, our focus is on municipal matters. This includes identifying and securing ways to help build stronger, more sustainable communities across the province.

Main Focus—Municipal Services

Our goals stem from the overarching vision of the province and SNSMR.

Families and communities, including their economic development and infrastructure, are among the province's highest priorities. One way the province addresses these priorities is through the work done by SNSMR.

Municipal Services' role within SNSMR is to partner with municipalities to promote effective local government and healthy, vibrant communities.

Municipal Services at a Glance

- **Delivers grant and other financial support programs to municipalities (over \$114 million in 2006–2007)**
- **Maintains the legislative framework in which municipalities operate**
- **Advises municipalities in the areas of finance, administration, governance, infrastructure, municipal engineering, planning, and subdivision approval**
- **Provides advice to the province on municipal matters**
- **Assists other provincial departments in areas of shared interest with municipalities**
- **Provides citizens with tools to encourage participation in and concern for accountability of local government**

Municipal Services works with municipalities to

- **promote sustainable and healthy communities**
- **strengthen local government**

Putting Plans into Action

Promoting Sustainable, Healthy Communities

In 2006–2007, government and municipalities continued to work together to develop municipal capacity and infrastructure that will benefit Nova Scotians well into the future.

This was accomplished through a combination of direct investments and initiatives designed to support community sustainability.

Direct Investments

We work with both the federal government and municipalities to coordinate funding for key initiatives to build and strengthen local infrastructure. This is accomplished through federal/provincial funding and resources at the municipal level.

In 2006–2007, the federal and provincial governments allocated \$114 million to deliver a range of programs designed to establish, maintain, and strengthen infrastructure and deliver core services to Nova Scotian communities.

This includes six joint federal/provincial capital programs and one provincially funded program designed specifically to address the needs of municipalities. These programs and some of the major grants for municipalities are highlighted in the tables below.



Sanitary Sewer Replacement
Bible Hill-Municipal Rural Infrastructure Program

Major Capital Programs (2006–2007)	Amount Allocated	Details
Federal Gas Tax Transfer Program	\$17.4 million	Supported municipal core infrastructure
Federal Public Transit Capital funding	\$11.7 million	Supported capital investment in public transit infrastructure
Municipal Rural Infrastructure Fund (MRIF)	\$10 million	Emphasized green infrastructure for municipalities
Canada/Nova Scotia Infrastructure Program (CNSIP)	\$17.9 million	Emphasized green infrastructure for municipalities
Community ACCESS–ability program	\$250,000	Improved access to community facilities for persons with disabilities
Accessible Transportation Assistance Program (ATAP)	\$100,000	Supported purchase of vehicles for inclusive community transportation
Provincial Capital Assistance Program (PCAP)	\$4.25 million	Provincial funding for core municipal infrastructure; addressed immediate and urgent public health and environmental concerns

*The Provincial Capital Assistance Program (PCAP) is 100 per cent provincial funding.

Putting Plans into Action

Major Operating Grants (2006–2007)	Amount Allocated	Details
Equalization Payments	\$32 million	Supported a standard level of municipal core service delivery
Community Transportation Assistance Program (CTAP)	\$450,000	Supported inclusive community transportation operations
Grant in Lieu Program	\$10.4 million	Payments made to municipalities for provincial tax exempt properties

Highlights—2006–2007 Grants and Programs

- 253 capital infrastructure projects were active
- 218 new projects were initiated
- 50 projects were completed
- 87 per cent of projects involved water, wastewater, and solid waste management infrastructure
- combined projects, including municipal contributions, exceeded \$135 million
- \$175,000 was set aside to aid the Municipal Internship, e-Government and Municipal Drinking Water Supply Planning Assistance programs



Mayor Ann MacLean
New Glasgow
Stellarton—Municipal Rural Infrastructure Program

Did you know?

- **Nova Scotia was the first province or territory to submit the required reporting to the Federal Gas Tax Program and first to receive the 2006–2007 federal allocation.**
- **Federal/provincial capital programs provide a foundation to fund municipal projects.**
- **The majority of these projects are key components in ongoing environmental and public health strategies.**

Putting Plans into Action

Supporting Sustainable Communities

Healthy, sustainable communities have green, natural areas and vibrant, safe, and accessible neighbourhoods; use land efficiently; and are well governed by municipalities. In 2006–2007, the following initiatives helped support these goals.

Planning for Community Sustainability

Each municipality that receives federal gas tax transfers under the Canada–Nova Scotia Agreement is required to prepare and provide an Integrated Community Sustainability Plan (ICSP) by 2009–2010.

An ICSP is a long-term strategic plan for municipalities. Developed in consultation with members of the community, it identifies goals for sustainability and provides direction for communities as they move into the future.

In 2006–2007, the following key ICSP initiatives were undertaken:

- development of an ICSP guide and template for Nova Scotia municipalities
- announcement of an ICSP pilot project
- ICSP workshops for municipalities held in eastern, central and western region locations

These initiatives will help municipal governments to understand and complete all the necessary requirements for their ICSP.

Spotlight on Wind Energy Taxation

The Wind Turbine Facilities Municipal Taxation Act (2006), developed through consultations among industry, the Union of Nova Scotia Municipalities (UNSM), and the province, has changed the way wind turbines are taxed in Nova Scotia.

Prior to this legislation, wind turbines were taxed like most other industries on the basis of market value assessment multiplied by the commercial tax rate.

Now, thanks to this act, Nova Scotia wind farms are being taxed on a much more competitive basis when compared across Canada while at the same time supporting the province's policy on green energy.



Pubnico Point
Wind Farm

Did you know?

- In 2006–2007, we entered into an agreement with the Union of Nova Scotia Municipalities (UNSM) and Halifax Regional Municipality (HRM) where gas tax monies are being used to fund a UNSM Sustainability Coordinator.
- While physically located within Municipal Services, the Sustainability Coordinator is a UNSM position. The coordinator is responsible for advising municipalities on issues related to greenhouse gas emission and climate change.

Putting Plans into Action

Wind farms will now pay municipal taxes based on the following “hybrid” model:

- land and building will be taxed based on their market value assessment multiplied by the commercial tax rate
- the wind turbine facility (WTF) will be taxed based on a legislated rate multiplied by the nameplate megawatt capacity of the WTF

Details of the new legislation are available at www.gov.ns.ca/snsmr/pdf/muns/Turbine_Taxation.pdf.

Tracking Our Progress

Performance Measure	2006–2007 Target	2006–2007 Results	2003–2004	2004–2005	2005–2006	2006–2007
Number of municipalities with by-laws that protect drinking water supplies (cumulative)	Cumulative increase each year to all 55 municipalities by 2008–2009	Target met	25	35	37	38
Number of direct contribution agreements that promote healthy and vibrant communities (cumulative)	Cumulative increase each year to 2008–2009	Target met	38	82	113	131

Source: SNSMR 2006–2007 Business Plan, available at www.gov.ns.ca/snsmr/about/businessplan.asp.

Note: Results identified in the above table may vary from the business plan in cases where they include activities that took place within the fiscal year but after the time of publication of the business plan.

Strengthening Local Government

In 2006–2007, many initiatives were implemented to help ensure that Nova Scotians receive effective service. Much of this is accomplished through strengthening and promoting the growth of municipal governance throughout the province.

Enabling Strategic Investment: Lifecycle Management Framework

The aging of municipal roads, bridges, buildings, and other infrastructure has led to a growing need for increased strategy and planning. To address this, the province and municipalities are working together to develop an implementation plan for municipal asset inventory modelling to meet Public Sector Accounting Board (PSAB) standards on tangible capital assets.

This work will also help municipalities develop their capital investment plans as required by the federal government to outline their planning and strategy for the gas tax program.

This system will help municipalities make sound strategic decisions now and in the future.



**Mt. Hope
Hwy 111 Interchange
Canada/Nova Scotia
Infrastructure Program**

Putting Plans into Action

Activities undertaken in 2006–2007 included the following:

- conducting a workshop with the Municipal Public Works Association of Nova Scotia to develop an approach to infrastructure life-cycle management
- partnering with the Municipal Finance Corporation to begin designing and developing a capital investment plan guide and template for municipalities
- giving consideration to new accounting and reporting standards that are now required for municipal assets such as water and wastewater systems, roads, buildings, and land

Enhancing Governance, Administration, and Service Delivery

Municipalities and government work together to strengthen municipal capacity to provide effective services to citizens and support community development and growth that will provide long-term benefits to the entire province.

2006–2007 Governance Initiatives

- conducted four Financial Reporting and Accounting Manual (FRAM) workshops
- funded initiatives to address
 - *succession planning*
 - *shared services*
 - *sustainability and environmental issues*
 - *municipal best practices*
 - *women in local government*
- helped Nova Scotia municipalities to perform governance reviews and studies on the issues of addressing economic pressures and modernizing administrative structures
- co-sponsored and assisted with training programs, workshops, and conferences for municipal staff and elected officials, such as
 - *human resource development workshops (with Dalhousie University)*
 - *the Dalhousie University Planning Module*
 - *UNSM conferences*
 - *Association of Municipal Administrators (AMA) workshops*
 - *the Nova Scotia Planning Directors Conference*
 - *the Nova Scotia Planning Technicians Workshop*
 - *the Nova Scotia Development Officers Association Workshop*
 - *agriculture land use planning (with the Department of Agriculture and Kings County)*
- led a provincial/municipal committee to update the municipal elections material and relevant legislation in preparation for the upcoming 2008 municipal elections
- supported the development and distribution of educational materials for municipal administrators by
 - *providing new sections to the Local Government Resource Handbook*
 - *updating the Municipal Government Act legislation and its resource binder*
 - *developing a best practices guide for web design under the e-Government Program*
 - *supporting the expansion of the AMA's Policy and By-law Manuals to include templates for future by-laws/policies*

Putting Plans into Action

Spotlight on FRAM-MARM Workshops

The Canadian Institute of Chartered Accountants (CICA), through the Public Sector Accounting Board (PSAB), requires that municipalities follow public sector accounting principles to obtain an unqualified opinion on their annual financial statements.

To that end, in 2006–2007, we partnered with municipalities to work through this process and to develop the new Financial Reporting and Accounting Manual (FRAM).

The intent of both Municipal Services and municipalities is to meet the annual reporting requirements within their legislated time frames, and we will continue to work together to achieve this.

Did you know?

In 2006–2007,

- **78 Municipal Planning Strategy documents were reviewed**
- **81 Temporary Borrowing Resolutions, at a value of over \$117 million, were reviewed**

Promoting Inter-municipal Co-operation

Inter-municipal co-operation is an integral part of building stronger communities. Nova Scotians helping their neighbours is one of the key components of a strong province.

In 2006–2007, we assisted the Strait Area Mayors and Wardens Committee in preparing terms of reference to guide the process for conducting a regional municipal water supply study. This study would assist the strait area municipalities in making strategic choices for their region both in terms of directing development in relation to water supply and in terms of infrastructure upgrades.

Did you know?

A valuable resource to help municipalities partner with each other on common initiatives is the *Handbook on Inter-Municipal Partnership and Co-operation for Municipal Government*.

The handbook is available online at www.gov.ns.ca/snsmr/muns/workshops/PDF/MunicipalCooperation_Seminar/Intermunicipal_report.pdf

Spotlight on e-Government

A number of municipalities across the province have established e-government pilot projects in an ongoing effort to offer Nova Scotians the quickest and easiest access possible to their local government.

One example of these efforts was the implementation of online parking ticket payment systems in two municipalities in 2006–2007.

Putting Plans into Action

Currently, the e-Government Joint Venture Committee includes 18 municipalities and representatives from the Association of Municipal Administrators (AMA) and the Union of Nova Scotia Municipalities (UNSM) and provides a coordinated approach to e-government at the municipal level.

This initiative also provides funding for shared licensing agreements with the province and municipalities for Google and online survey programs. It continues to serve as a forum for the sharing of ideas between municipalities.

For further details, visit www.gov.ns.ca/snsmr/muns/egov.asp

Supporting the Provincial-Municipal Roundtable

The Provincial-Municipal Roundtable is an opportunity for the Union of Nova Scotia Municipalities (UNSM) and the province to discuss common concerns. It also allows for consultation on any initiatives that may impact both levels of government and is supported through the efforts of Municipal Services staff.

In 2006–2007, the roundtable met regularly and discussed, among other things, the *Fair and Equitable Funding Report* and the provincial budget.

Continuing the Municipal Internship Program

The aging workforce in Nova Scotia and anticipated retirements will become a significant issue for government in the coming years. The Municipal Internship Program is designed to attract recent post-secondary graduates to the field of municipal government administration.

In 2006–2007, the program provided \$50,000 toward the funding of municipal intern salaries and saw the first successful interns complete the program and begin careers in public administration at both the municipal and provincial levels.

Reviewing Municipal Indicators

Municipal indicators are a set of financial, community, governance, and performance indicators that

- highlight the challenges facing municipalities
- provide accountability to the public
- encourage a more strategic approach to policy development and management in municipal government

In 2006–2007, a steering committee, made up of municipal and provincial representatives, was established to develop a revised list of indicators.

For more information on municipal indicators, please visit www.gov.ns.ca/snsmr/muns/indicators/



Municipal Interns: Jeff Hanshaw, Amy Wambolt, Shelley MacDonald, and Alex Dumersq

Putting Plans into Action

Smooth Transition to Assessment Agency

Municipalities have been paying the full cost of property assessment services in Nova Scotia since 2001. Changes have been put in place to give municipalities more control over how their funding is spent.

In 2006–2007,

- legislation was passed allowing for the creation of a municipally controlled entity—the Property Valuation Services Corporation (PVSC)
- negotiations for a memorandum of understanding between PVSC and the Minister of SNSMR, outlining the transfer of responsibility for the delivery of assessment services, was initiated and will be completed during 2007–2008

The responsibility for providing assessment services will transfer from SNSMR to this new corporation as of April 1, 2008. Responsibility for the legislation, tax policy, and oversight of the PVSC will remain with SNSMR. This separation allows the PVSC to focus on its core business function.

Spotlight on CAP Legislated Review

In the fall of 2004, the province introduced the Capped Assessment Program (CAP) to protect Nova Scotia residential property owners from sudden and dramatic increases in their assessments.

In 2006–2007, Municipal Services conducted six discussion sessions in locations around the province to obtain municipal input on the CAP. There were 92 elected officials and staff in attendance, representing 41 of Nova Scotia's 55 municipalities.

In advance of the sessions, participants were provided with an information package containing a detailed data analysis tailored to their municipality analysing the impacts of the CAP on their tax base. All input received through these sessions, along with information provided by a follow-up online survey, e-mail, telephone, and written submission was incorporated into a March 2007 report.

On April 1, 2007, SNSMR tabled the completed CAP report in the House of Assembly.

Information on the Capped Assessment Program (CAP) can be obtained at <http://gov.ns.ca/snsmr/asmt/cap/> and the full CAP report at www.gov.ns.ca/snsmr/muns/cap.asp

Tracking Our Progress

Performance Measure	2006–2007 Target	2006–2007 Results	2003–2004	2004–2005	2005–2006	2006–2007
Number of new partnership initiatives that promote effective local government (cumulative)	Cumulative increase each year to 2008–2009	Target met	18	49	81	99

Source: SNSMR 2006–2007 Business Plan, available at www.gov.ns.ca/snsmr/about/businessplan.asp.

Note: Results identified in the above table may vary from the business plan in cases where they include activities that took place within the fiscal year but after the time of publication of the business plan.

Looking Ahead

We are busy moving forward with a variety of activities that support the province's and the department's 2007–2008 strategic priorities.

With the broad focus on Nova Scotia's people and families, we will continue to partner with municipalities to promote effective local government and healthy vibrant communities.

2007–2008 Initiatives

To achieve these goals, we have planned several initiatives for 2007–2008.

The majority of these fall under five categories:

- building municipal capacity
- enhancing local government
- supporting municipal reporting
- continuing support of the Provincial-Municipal Roundtable
- securing federal funding

We will continue to track our progress to ensure accountability as we move forward with these initiatives.

Building Municipal Capacity

Building municipal capacity will remain one of our major priorities.

In 2007–2008, we will be

- helping to develop an asset management framework for municipalities
- entering into an MOU with Dalhousie University to support the reintroduction of the local government stream of courses
- continuing support of the Municipal Internship Program
- assisting municipalities in preparing annual expenditure reports and Integrated Community Sustainability Plans for the Federal Gas Tax Program
- developing a communications tool kit for municipalities to support infrastructure investments

Did you know?

In 2007–2008, we are investing at least \$225,000 in building capacity in local government.



Beaverbank Area Reservoir
Canada/Nova Scotia Infrastructure Program

Looking Ahead

Enhancing Local Government

We continually review and amend legislation to better serve municipalities. Some of the activities we will be doing in 2007–2008 include

- reviewing the legislative authority of Halifax Regional Municipality
- completing discussions with the UNSM on possible amendments to the Municipal Conflict of Interest Act
- reviewing legislation that impacts Nova Scotia villages

For more information and a complete list of upcoming planned activities, please visit www.gov.ns.ca/tpb/publications.asp www.gov.ns.ca/snsmr/about/businessplan.asp.

Supporting Municipal Reporting

In order to receive federal transfer payments, we are required to submit annual reports to Statistics Canada. The data for these reports is compiled from municipal audited statements and from the Financial Information Return (FIR). This information is used to calculate the transfer payments to provinces.

Working toward the new reporting requirements, in 2006–2007

- 90 per cent of municipalities submitted financial statements compliant with Public Sector Accounting Board (PSAB) requirements
- approximately 38 per cent of municipalities submitted Audited Financial Statements, Statements of Estimates (SOE), or Financial Information Returns (FIR) within the legislated timelines

The timely reporting of this data has implications for all Nova Scotians. In 2007–2008, we will enhance our collaboration with municipalities to improve this process to ensure that legislated time frames are met.

Among other initiatives to support this aim, we are leading the development of a new integrated online municipal reporting system. This new system will assist municipalities in dramatically improving turnaround times on the annual municipal statistical and indicator reports, provincial reports to the Department of Finance, internal reports needed for generating municipal grants, and legislated reporting requirements to Statistics Canada.



**Municipal Services Staff,
Shingai Nyajeka, Karen Ramsland
and Marvin MacDonald**

Looking Ahead

Continuing Support of the Provincial-Municipal Roundtable

We will continue to collaborate with municipalities to prepare a Memorandum of Understanding between the UNSM and the province for a long-term fiscal framework.

Securing Federal Funding

We will negotiate specific agreements with the federal government regarding recently announced federal infrastructure funding.

Consultations will be held with other departments to develop a coordinated approach to the distribution of these grants across Nova Scotia and to seek approval for new provincial investment.

Tracking Our Progress

The following new performance measures appear in the 2007–2008 SNSMR Business Plan and support government and SNSMR priorities. These indicators will guide our activities as we continue to work collaboratively with our municipal partners.

Performance Indicators

- number of municipalities that have prepared integrated community sustainability plans
- number of municipal capacity building initiatives
- percentage of federal and provincial funding for infrastructure that is used for approved “green” infrastructure projects
- percentage of Municipal Services staff with annual performance reviews and development plans on file

We look forward to continued collaboration with our municipal partners as we support our shared priority of building vibrant communities.

Municipal Services Division

Executive Director, Nathan Gorall

Grants and Programs

Director, Marvin MacDonald

- administers funding programs to municipalities:
 - Provincial Capital Assistance
 - Federal/Provincial Capital Assistance
 - Operating Grants (e.g., Equalization, Provincial Grants in Lieu, Community Accessibility, etc.)
- provides municipal infrastructure and engineering advice
- leads municipal capacity-building initiatives (e.g., asset management framework/tools)

Planning and Advisory

Director, Brant Wishart

- provides advice and assistance on municipal
 - governance, administration, and inter-municipal co-operation
 - borrowing/debt monitoring
 - statements of provincial intent, provincial subdivision regulations
 - municipal land use planning
- liaises with other provincial/territorial departments responsible for local government
- provides best practices resources for municipalities (e.g., municipal handbooks)
- provides mapping/technology support to the division

Policy and Finance

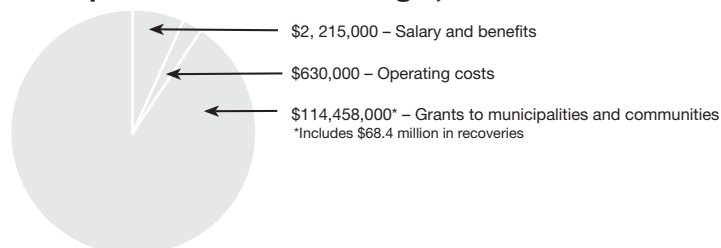
Director, Jeff Shute

- provides policy support for provincial-municipal interactions:
 - property tax policy
 - provincial/municipal fiscal relations
 - municipal financial reporting standards
 - Property Valuation Services Corporation (PVSC) oversight
- leads completion of legislated municipal reporting requirements
- analyses municipal finances
- produces annual report on municipal statistics
- maintains municipal indicators web report
- provides corporate support to the division

Key Contacts

Name	Title	Phone #
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Municipal Services Division Budget, 2006 - 2007



Inventory of Grants and Programs

Capital Programs

Program	Description
Canada/Nova Scotia Infrastructure Program (CNSIP)	\$130 million (federal/provincial) 8-year program (2000–2008), which is now fully committed
Canada/Nova Scotia Municipal Rural Infrastructure Fund (MRIF)	\$74 million (federal/provincial) 6-year program (2005–2011), which is currently approximately 92 per cent committed
Federal Gas Tax Transfer Agreement	\$145.2 million in federal funding for eligible municipal infrastructure over 5 years from 2005 to 2010
Federal Public Transit Capital Fund	\$37.5 million transfer to Nova Scotia for the purposes of capital investment in public transit infrastructure
Community ACCESS-ability Program	Capital grants to assist non-profit community groups and municipalities to improve access to community facilities for persons with disabilities
Accessible Transportation Assistance Program (ATAP)	Provides capital funding to assist communities, organizations or groups (including the private sector) involved in the delivery of a community accessible transportation service in the purchase or modification of wheelchair-accessible vehicles
Provincial Capital Assistance Program (PCAP)	Helps offset the high cost burden for priority municipal water, sewer, and solid waste projects

Operating Grants

Grants	Description
Equalization Grant	Legislated unconditional grant to assist municipalities whose cost of delivering a core set of services exceeds their ability to pay
Foundation Grant	Legislated unconditional grant that the Minister may pay to towns in recognition of the particular challenges relating to local road responsibilities and the assessment base
Grant In Lieu of Property Tax	Legislated grant to municipalities, villages, and service commissions on eligible tax-exempt properties to help offset the cost of providing municipal services (e.g., police, roads); based on tax rate times assessment, equalling the amount that would be paid if the property were not tax-exempt
Farm Property Grant	Legislated unconditional grant to municipalities on farm property that is exempt from taxation; the rate paid per acre increases each year by the average annual increase in the CPI for Canada
Nova Scotia Power Inc Grant In Lieu	Grant paid to municipalities by Nova Scotia Power Inc. in lieu of property tax; a portion of the payment is distributed to municipalities in the form of the NSPI Grant In Lieu, which is allocated on the basis of each municipality's share of total NSPI assessment
HST Offset Program for Municipalities	A portion of the payment from NSPI that is distributed to municipalities to partially offset the cost to municipalities of the Harmonized Sales Tax; the total grant is allocated to municipalities on the basis of each municipality's share of federal rebates
HST Offset Program for Villages	Partial offset for villages of the cost of the Harmonized Sales Tax; each village receives a percentage of its federal rebate that is equal to the average percentage received by all municipalities under the HST Offset Program for Municipalities
Fire Protection Grant	Unconditional grant to municipalities and villages to offset the cost of providing fire protection services to provincial properties that are exempted from receiving a Grant In Lieu of property tax; based on a rate times assessment
Formula Grants	Assistance to municipalities that are experiencing financial difficulties and funding for initiatives designed to promote excellence in local government
Local Government Studies	Funding for studies designed to facilitate improvements in the efficiency and effectiveness of local government service delivery and administration
Community Transportation Assistance Program (CTAP)	Operating funding to support sustainable and inclusive community-based transportation services in low population density regions of the province