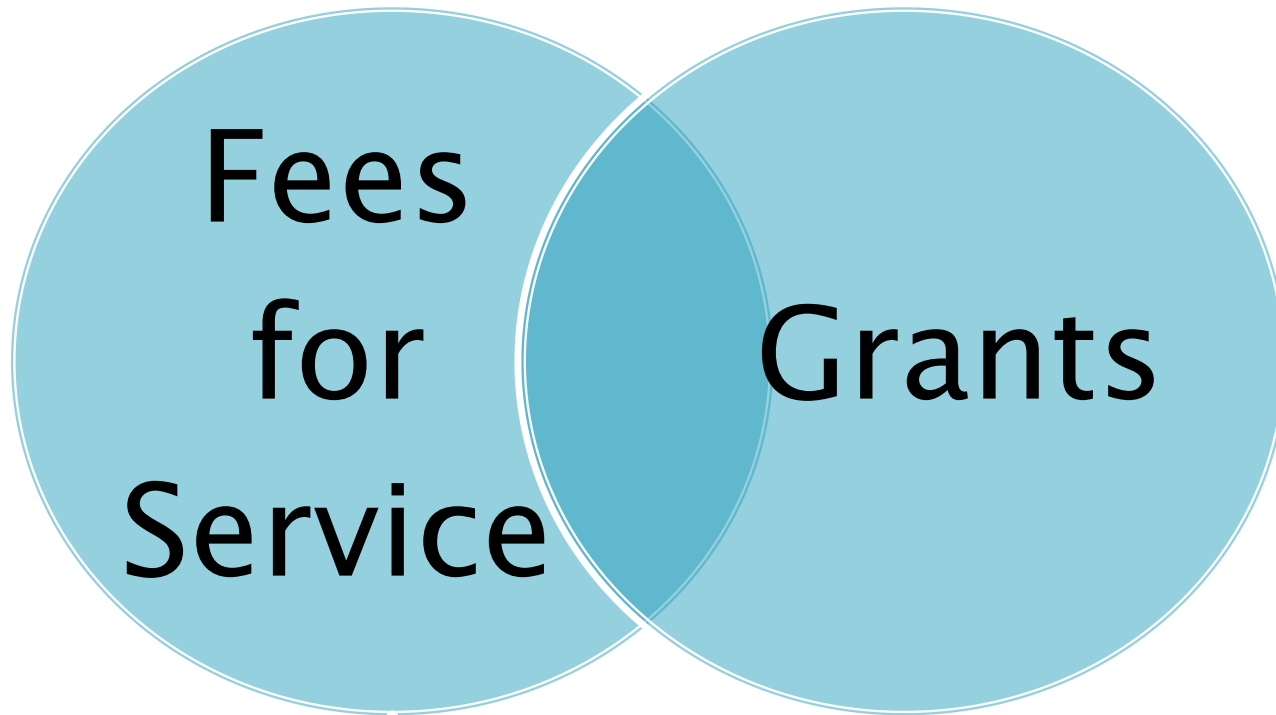


Grants & Exemptions

2014-FEB-27

What are Grants?

- ▶ Payments to organizations (mostly nonprofit) or exemption from a fee or tax;
- ▶ Usually results (directly or indirectly) in a service to the public;
 - Arguable whether some of these are actually “fees for service” instead of grants
- ▶ A very small amount is direct to the public (e.g. toilet rebates);

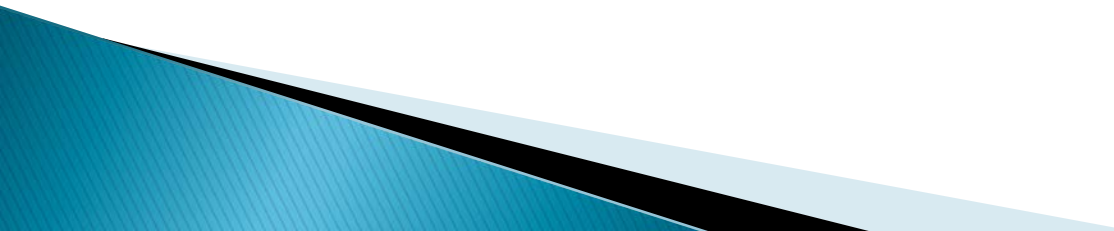


e.g.,
Nanaimo
Community
Archives



e.g., NALT

List of Grants & Exemptions

- ▶ Only one change from the draft
 - ▶ What the columns mean
 - What is “market”?
 - ▶ Attempted to be inclusive
 - ▶ Subjective
- 

2013 Grants & Exemptions

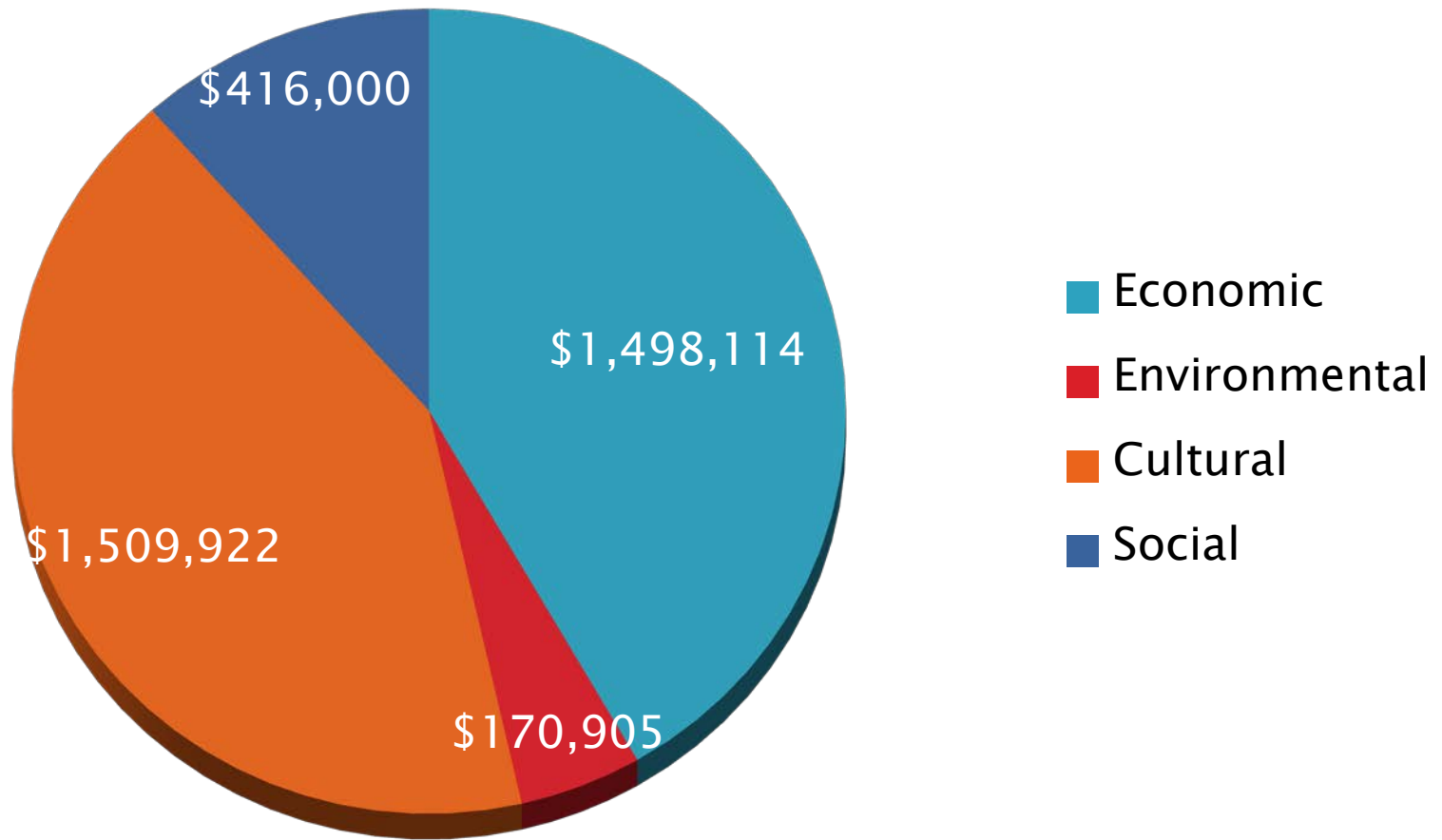
Grant type	Amount
Cash or discount	3,613,941
Value of PTE (City portion)	1,491,127
Value of RTE (City portion)	24,401
Less than Market Licences	1,815,942
Less than Market Leases	418,218
Total	7,363,628

2013 Cash Grants

Grant type	Amount
Operating	2,870,997
Parks, Recreation Culture & Environment	336,963
Social	328,932
Misc.	77,049
Total	3,913,941

2013 Cash Grants

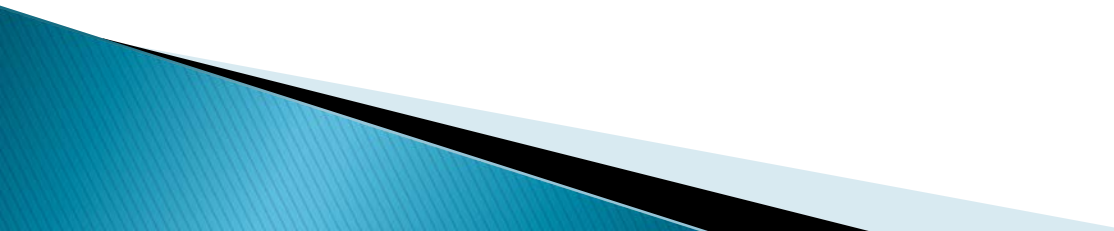
4 Pillars of Strategic Plan



How do grants get approved?

- ▶ Operating grants
 - ▶ Social grants
 - ▶ Parks & Recreation Grants
 - ▶ Cultural Grants
 - ▶ Other Grants
 - ▶ PTE
 - ▶ RTE
 - ▶ Less than market leases & licences
- 

Operating Grants

- ▶ The largest \$ value of cash grants,
 - ▶ Most fall into the “fee for service” category,
 - ▶ Generally have a specific line within the City budget,
 - ▶ No annual application process,
 - ▶ Have been added over the years, with approval, sometimes direction, of Council,
 - ▶ Some are fixed, some get inflationary increases.
- 

2013 Operating Grants

Grant type	Amount
Cedar District 4H <i>(not a line item)</i>	4,000
DNBIA (annual amount \$220,000)	115,102
McGirr Sports Society	120,000
Nanaimo Museum	341,007
NALT	30,000
Nanaimo Art Gallery	62,424
Nanaimo Community Archives	56,574

Continued on next page

2013 Operating Grants

Grant type	Amount
NEDC	1,375,450
Nanaimo Police Based Victim Svcs	48,229
Nanaimo Recycling Exchange	117,227
Pacific Sport	15,000
Port Theatre Society (capital & ops)	573,984
VIEX	12,000
Total Operating Grants	2,870,997

Social Grants

- ▶ Social development grants:
 - Funded from Casino revenue (\$90k)
 - Calls for proposals for specific areas of interest
 - 2013 was for Loaves & Fishes (refrigerated truck – \$60k)
 - SPAC makes recommendation to Council
- ▶ Community Services grants:
 - 2 intakes each year (total \$25k)
 - Calls for proposals for specific areas
 - SPAC makes recommendations to Council
- ▶ Housing Legacy Fund:
 - Current balance is about \$2.6 million
 - Used to provide municipal support to affordable housing initiatives (e.g. Pacifica Housing)
 - Approved by Council

Social Grants

- ▶ Flow through grants:
 - UBCM – application based – often used for consultants rather than cash grants
 - VIHA – e.g. homelessness, 1st Unitarian
 - Healthy Communities – could be flow through or project related
 - RDN – potential flow through for regional projects
- ▶ Amenity contributions:
 - Often involved in finding projects for amenity contributions
 - Approved by Council
 - E.g., United Way (\$60k)
- ▶ Miscellaneous
 - Rent subsidy for 7/10 Club – Council

Recreation & Sports

- ▶ Sport Tournament Grants (\$21k)
 - Recreation Committee recommends to PRC Commission to Council
- ▶ VIP Parks program (\$100k)
 - Parks Committee recommends to PRC Commission
 - Usually City pays supplier invoices instead of cash grant
- ▶ Travel Grants (\$7.5k)
 - Not limited to Recreation & Sport)
 - PRC Commission recommends to Council
- ▶ Knowles Estate (Reserve balance \$439k)
 - PRC Commission recommends to Council

Cultural Grants

- ▶ Arts & Cultural Events (\$25k)
 - Cultural Committee makes recommendations to Council
 - Used to leverage senior govt. funding
- ▶ Cultural Operating Grants (\$211k)
 - \$2.25 per capita
 - Cultural Committee makes recommendations to Council
 - Used to leverage senior govt. funding
- ▶ Direct appeal to Council:
 - E.g., in 2013, Council gave a grant to Nanaimo Theatre Group equal to DCCs paid (\$9,700)

Cultural Grants – Heritage

- ▶ Heritage Façade Grants (\$20k)
 - Provide funding for rehab of exteriors of heritage buildings in the downtown core
 - Heritage Commission makes recommendations to Council
- ▶ Residential Heritage grants (\$12k)
 - Provide funding for rehab of exteriors of heritage homes listed on the heritage register
 - Approved by Heritage Commission based on previous Council direction

Other Grants

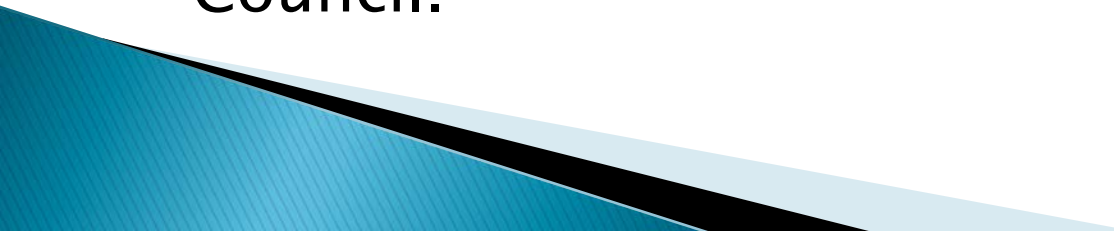
- ▶ Grants Advisory Committee has a budget for grants that don't fit anywhere else (\$7k)
 - E.g., rental subsidy for volunteer banquet
 - GAC makes recommendations to Council
- ▶ PTE Cash Grants (\$5k)
 - Used only in unusual circumstances
 - GAC makes recommendations to Council
- ▶ Security Check Grants (\$2k)
- ▶ Direct appeals to Council
 - E.g, BCSPCA – SNIP program \$25k
 - Funded from Council contingency

Permissive Tax Exemptions


	# orgs	# properties	2013 amount*
Church properties	34	39	\$163,954
Senior citizens' housing	2	7	52,541
Community care	3	6	235,594
Non-profit orgs	34	46	265,220
Parks/Open space	2	17	165,584
City owned	32	34	518,515
ICF	1	46	89,719
Total	108	195	\$1,491,127

* City portion only

PTEs – Revenue policy

- ▶ “The City of Nanaimo believes that Permissive Tax Exemptions are an appropriate way to recognize the value of the services provided to the community by non-profit organizations.
 - ▶ Permissive Tax Exemption requests will be reviewed by the Grants Advisory Committee based on policies and guidelines approved by Council. The Committee will make recommendations to Council.
 - ▶ Permissive Tax Exemptions will be reviewed at least every three years to ensure that the organization and property still meets the criteria established by Council.”
- 

Revitalization Tax Exemptions

- ▶ “The City of Nanaimo believes that Revitalization Tax Exemptions are an appropriate tool to assist the City in realizing its strategic objectives.”
 - ▶ The City can exempt municipal taxes for up to ten years for projects undertaken by landowners, where the project meets defined objectives of a City strategy.
 - ▶ Recipients of exemptions must enter into a Revitalization Tax Exemption Agreement with the City.
 - ▶ Every Revitalization Tax Exemption must be approved by Council.
- 

Less than Market Leases & Licences

- ▶ 31 nominal leases & licences to various non profits/community organizations
- ▶ Examples: Supportive Housing, Museum, 150 Commercial, Buccaneers etc
- ▶ Total annual rent forgone – \$2,234,160.
- ▶ Largest rents not collected are:
 - Port Theatre: \$1,103,820
 - Nanaimo District Museum \$265,220
 - McGirr Sports Field Society: \$297,240
- ▶ Does not reflect actual market value

Less than Market Leases & Licences

▶ Leases

- Deemed disposition of property
- Approved by Council
- Notice to taxpayers

▶ Licences

- Not exclusive
 - Transfer limited rights
 - Usually a short cancellation period
 - Used frequently by PRE, Culture
- 