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
  - Some of these may be considered “fees for service” instead of grants
- In addition, there are a number of nonprofit organizations that occupy City property at nominal lease values
- A very small $ amount is direct to the public (e.g. toilet rebates)

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Grants & Exemptions
2019–MAR–11

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Fees for Service
Grants

- e.g., Nanaimo Community Archives
- e.g., NALT
2017 Grants & Exemptions

<table>
<thead>
<tr>
<th>Grant type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash or discount</td>
<td>2,500,752</td>
</tr>
<tr>
<td>Value of PTE (City portion)</td>
<td>1,270,657</td>
</tr>
<tr>
<td>Value of RTE (City portion)</td>
<td>35,877</td>
</tr>
<tr>
<td>Total</td>
<td>3,807,286</td>
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</tbody>
</table>

2017 Cash Grants

<table>
<thead>
<tr>
<th>Grant type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating</td>
<td>1,452,696</td>
</tr>
<tr>
<td>Social</td>
<td>216,321</td>
</tr>
<tr>
<td>Arts, Culture &amp; Heritage</td>
<td>603,119</td>
</tr>
<tr>
<td>Recreation &amp; Sports</td>
<td>30,100</td>
</tr>
<tr>
<td>Tourism</td>
<td>125,000</td>
</tr>
<tr>
<td>Other</td>
<td>73,516</td>
</tr>
<tr>
<td>Total</td>
<td>2,500,752</td>
</tr>
</tbody>
</table>

How do grants get approved?

- Operating grants appear as line items in the budget and receive approval with the budget.
- In the past, most of the remainder were reviewed by a committee of Council and recommendations were made to Council.
- Currently, requests are reviewed by staff and recommendations made via Finance & Audit.
- PTE & RTE require bylaws.
Operating Grants

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

### 2019 Operating Grants

<table>
<thead>
<tr>
<th>Grant type</th>
<th>Budget Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Harbour City Alliance Theatre</td>
<td>11,350</td>
</tr>
<tr>
<td>McGirr Sports Society</td>
<td>122,400</td>
</tr>
<tr>
<td>NALT</td>
<td>30,000</td>
</tr>
<tr>
<td>Nanaimo Art Gallery</td>
<td>164,467</td>
</tr>
<tr>
<td>Nanaimo Community Archives</td>
<td>56,574</td>
</tr>
<tr>
<td>Nanaimo Museum</td>
<td>384,030</td>
</tr>
<tr>
<td>Nanaimo Region John Howard Soc.</td>
<td>50,000</td>
</tr>
</tbody>
</table>

Continued on next page

<table>
<thead>
<tr>
<th>Grant type</th>
<th>Budget Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nanaimo Police Based Victim Svcs.</td>
<td>53,229</td>
</tr>
<tr>
<td>Pacific Sport</td>
<td>15,000</td>
</tr>
<tr>
<td>Port Theatre Society (capital &amp; ops)</td>
<td>620,021</td>
</tr>
<tr>
<td>Protection Island Lion’s Club</td>
<td>15,000</td>
</tr>
<tr>
<td>VIEX</td>
<td>12,000</td>
</tr>
<tr>
<td>Total Operating Grants</td>
<td>1,534,071</td>
</tr>
</tbody>
</table>
Social Response Grants: ($60k)
- Funded from Casino revenue
- Calls for proposals for specific areas of interest
- 2017 was Intercultural Mental Health Equity Project ($60k)
- Staff make recommendation to Council

Community Vitality Grants ($25k):
- Call for proposals combined with Social Response Grants
- Staff make recommendations to Council

Housing Legacy Fund:
- Current balance is about $2.4 million
- Used to provide municipal support to affordable housing initiatives (e.g. fund DCCs on Nanaimo Aboriginal Centre)
- Approved by Council

Flow through grants:
- UBCM – application based – direct grant fund to local service providers
- Min. of Mental Health & Addictions
- HRSDC – $160k over three years for age friendly activities

Miscellaneous
- Water & sewer user rate subsidies (not cash) for limited income home owners ($10k)

Culture & Heritage administers a number of grant programs
- Prospective recipients are advised each year of grant availability and process
- Staff review applications and make recommendation to Finance & Audit Committee
**Culture & Heritage Grants**

- Cultural & Heritage projects ($44.4k)
  - Used to leverage senior govt. funding

- Cultural Operating Grants ($295.6k)
  - Budget based on $3.00 per capita
  - Used to leverage senior govt. funding

- Downtown Event Revitalization Fund ($150k)
  - Fund festivals and events in the downtown
  - Most funding goes directly to event (e.g., Nanaimo Blues Festival)
  - Some funding direct to associations (OCQ, Victoria Crescent, Chamber of Commerce)

**Cultural Grants – Heritage**

- Heritage Façade Grants ($39.6k)
  - Provide funding for rehab of exteriors of heritage buildings in the downtown core

- Residential Heritage grants ($11k)
  - Provide funding for rehab of exteriors of heritage homes listed on the heritage register

- Requests are processed by staff and recommendations made to Finance & Audit Committee

**Culture & Heritage – other**

- Council may approve grants in response to specific requests

- In 2017, Council approved grants for:
  - Aboriginal Day
  - Tribal Journeys
  - Canada Day 150 Celebration
Recreation & Sports

- Sport Tournament Grants ($20k)
  - Managed through the Nanaimo Hospitality Assoc.
- PIP Parks program ($6.5k)
  - Staff review & recommend to Finance & Audit
  - City may pay supplier invoices instead of cash grant
- Travel Grants ($7.5k)
  - Not limited to Recreation & Sport
  - Staff recommend to Finance & Audit based on fixed criteria
- Community Program Development Grants ($15k)
  - Staff review & recommend to Finance & Audit

Tourism

- In 2017, a grant of $125k was made to Tourism Vancouver Island for Tourism Marketing funding
- Now these funds are included in the annual fee paid to Tourism Vancouver Island for their services

Other Grants

- The City has a budget for grants that don’t fit anywhere else ($7k)
  - E.g., rental subsidy for volunteer banquet
- PTE Cash Grants ($5k)
  - Used only in unusual circumstances
  - Reimbursement for current year for new PTE
- Security Check Grants ($2k)
- Toilet rebates
  - The City provides rebates to homeowners who upgrade to low-flow toilets
Direct Appeals to Council

- Most grants are related to a program and will meet specific criteria.
- Occasionally, there will be appeals for one-time funding that don’t fit into other categories.
  - 2017 includes Miss Nanaimo Ambassador, VIU (MBA Games)
- These may be funded from Council Contingency.

Direct Appeals to Council

- In 2019, Council has given funding to:
  - SPCA – $12,500
  - Nanaimo Pride Society – $7,500

Permissive Tax Exemptions

<table>
<thead>
<tr>
<th></th>
<th># orgs</th>
<th># properties</th>
<th>2017 amount*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Church properties</td>
<td>38</td>
<td>42</td>
<td>$211,346</td>
</tr>
<tr>
<td>Seniors’ housing</td>
<td>2</td>
<td>7</td>
<td>$63,509</td>
</tr>
<tr>
<td>Community care</td>
<td>3</td>
<td>6</td>
<td>$221,344</td>
</tr>
<tr>
<td>Non-profit orgs</td>
<td>37</td>
<td>56</td>
<td>$335,904</td>
</tr>
<tr>
<td>Parks/Open space</td>
<td>1</td>
<td>16</td>
<td>$156,690</td>
</tr>
<tr>
<td>City owned</td>
<td>26</td>
<td>29</td>
<td>$166,572</td>
</tr>
<tr>
<td>ICF</td>
<td>1</td>
<td>51</td>
<td>$127,802</td>
</tr>
<tr>
<td>Other</td>
<td>1</td>
<td>1</td>
<td>$23,367</td>
</tr>
<tr>
<td>Total</td>
<td>108</td>
<td>195</td>
<td>$1,306,534</td>
</tr>
</tbody>
</table>

* 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 are reviewed by staff based on policies and guidelines approved by Council. Staff make recommendations to Finance & Audit.
- Staff review annually to make sure that legal requirements are still met.

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.

- There are currently three programs for RTEs:
  - Hotels
  - Downtown revitalization for commercial and multi-family residential buildings
  - Heritage buildings
- These bylaws/programs support new construction and renovations that meet certain criteria.