

# Grants & Exemptions

2019-MAR-11

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## 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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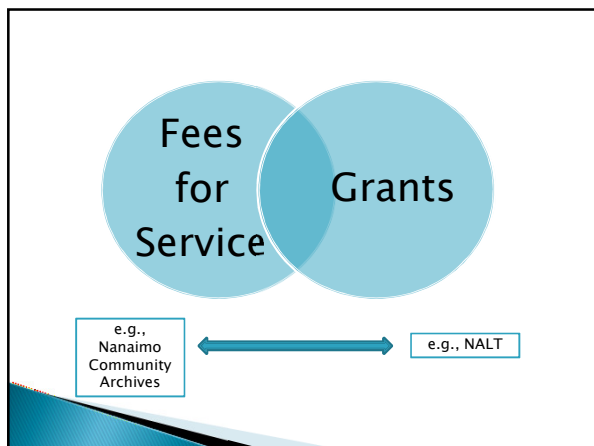
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## 2017 Grants & Exemptions

Grant type	Amount
Cash or discount	2,500,752
Value of PTE (City portion)	1,270,657
Value of RTE (City portion)	35,877
Total	3,807,286

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## 2017 Cash Grants

Grant type	Amount
Operating	1,452,696
Social	216,321
Arts, Culture & Heritage	603,119
Recreation & Sports	30,100
Tourism	125,000
Other	73,516
Total	2,500,752

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## 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

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## 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

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## 2019 Operating Grants

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

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## 2019 Operating Grants

Grant type	Budget Amount
Nanaimo Police Based Victim Svcs.	53,229
Pacific Sport	15,000
Port Theatre Society (capital & ops)	620,021
Protection Island Lion's Club	15,000
VIEX	12,000
Total Operating Grants	1,534,071

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## Social Grants

- ▶ 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

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## Social Grants

- ▶ 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)

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## Culture & Heritage Grants

- ▶ 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

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## 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)

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## 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

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## 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

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## 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

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## 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

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## 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

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## 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

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## Direct Appeals to Council

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

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## Permissive Tax Exemptions

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

\* City portion only

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## 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

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## 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.

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## Revitalization Tax Exemptions

- ▶ 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

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