

## COMMUNITY WORKS GAS TAX GRANT

Department	Finance	Policy No.	0340-68
Section	Grants	Date Approved by Board	December 17, 2021
Repeals	<b>RBAC Funding Policies</b>	Board Resolution #	RD/21/12/08 (17)

Amended	Board Resolution #	
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Repealed Board Resolution #
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#### 1. Purpose

1.1 The Community Works Gas Tax Grant policy establishes clear guidelines for the Rural Budgets Administration Committee (RBAC) for the distribution of financial assistance provided through the Community Works Fund (CWF) while ensuring compliance with the eligibility criteria and terms set out in the Administrative Agreement on Federal Gas Tax Fund in BC (Gas Tax Agreement – April 1, 2014), which provides the administrative framework for the delivery of the Canada Community – Building Fund (formerly Gas Tax Fund).

#### 2. Scope

2.1 This Policy applies to RBAC, PRRD and all external organizations eligible for consideration of funding via grants from the Community Works Gas Tax fund.

#### 3. Definitions

- 3.1 *Canada Community-Building Fund:* refers to predictable, long-term and stable funding to local governments in British Columbia for investment in infrastructure and capacity building projects that support local priorities.
- 3.2 *Community Works Fund:* refers to the program stream established under the Canada Community-Building Fund for the transfer of annual federal revenues to local governments in British Columbia.
- 3.3 *Grant Contribution:* refers to non-repayable funds disbursed or given by one party, often a government or other organization, to a recipient for a particular purpose.
- 3.4 *Infrastructure:* refers to municipal or regional, publicly or privately owned tangible capital assets primarily for public use or benefit.

- 3.5 *Not-for-Profit Society:* refers to an organization which is not driven by profit, who is registered and in good standing with the Societies Act of BC.
- 3.6 *Public Use or Benefit:* refers to accessibility to the public and not limited to a private membership, or confers a tangible benefit on a sufficiently large segment of the public or community.
- 3.7 *Rural Budgets Administration Committee:* refers to a Standing Committee of the Regional Board comprised of the Electoral Director from each Electoral Area in the Peace River Regional District who has the authority, delegated to them by the Regional Board as per 'Rural Budgets Administration Bylaw No. 1166, 1998', to administer the rural budgets identified in Bylaw 1166 and approved in the current PRRD Five Year Financial Plan Bylaw.

#### 4. Policy

- 4.1 RBAC is responsible for the investment of Community Works Fund (CWF) allocations granted to support capital and capacity building infrastructure projects that primarily support public use or benefit.
- 4.2 RBAC has the sole authority to approve or deny grant contributions to eligible organizations with funding provided through CWF federal and provincial allocations.

#### 4.3 Eligibility Criteria:

RBAC is to determine eligibility in accordance with the Eligibility Framework established by the CWF agreement by use of the three-step process established provided below:

- a) **Eligible Recipients** Must meet the definition of an "Ultimate Recipient" set in the Gas Tax Agreement (GTA) as follows:
  - i. a Local Government or its agent (including its wholly owned corporation);
  - ii. a non-municipal entity, including for-profit, non-governmental and not-forprofit organizations, on the condition that the Local Government where the eligible project would be located, has indicated support for the project and the transfer of funds through a formal resolution;
  - iii. any other entity that delivers core local government services agreed to, in advance, by the parties; and,
  - iv. BC Transit, subject to the agreement of the appropriate Local Government, through its council or board.
- b) Eligible Project Categories Funds must be applied towards the eligible expenditures of an eligible project as set in the GTA which stipulates that eligible investments are those associated with acquiring, planning, designing, constructing or renovating a tangible capital asset, or strengthening the ability of local governments to improve local and regional planning and asset management, and associated joint communications activities or federal signage. Eligible categories are

listed below and full description of the categories can be found in Appendix A of this policy.

Infrastructure Projects			
Local Roads, Bridges, Active Transportation	Culture Infrastructure		
Drinking Water	Tourism Infrastructure		
Wastewater	Disaster Mitigation		
Community Energy Systems	Broadband Connectivity		
Public Transit	Brownfield Redevelopment		
Solid Waste	Regional and Local Airports		
Sport Infrastructure	Short-line Rail		
Recreation Infrastructure	Short-sea Shipping		
Capacity Building Projects			
Asset Management			
Integrated Community Sustainability Plans			
Long-term Infrastructure Plans			

c) **Public Use or Public Benefit** – Projects must primarily support public use or public benefit. If "yes" is the answer to each of the following questions, then the criteria for public use or benefit is met. If not, then consideration should be given to whether the project provides sufficient public use or benefit.

- i. Public Use:
  - Does the proposed project primarily provide a service that is available or open to the public?
  - Does the proposed project result in a service that is not limited by private membership?
  - Does the proposed project primarily result in a publicly owned asset or deliver a public service that a local government traditionally provides?

# ii. Benefit:

- Does the project provide a service that is a tangible benefit that aligns with the national outcomes of productivity and economic growth; a clean environment; or strong cities and communities?
- Does the project result in a service that benefits a sufficiently large segment of the public or community?
- 4.4 Grant contributions cannot be used to support any expenses associated with the following ineligible costs as outlined in the GTA:
  - a) Leasing equipment
  - b) Overhead salaries, employment benefits of any employees
  - c) Direct or indirect operating or administration costs
  - d) Costs related to planning, engineering, architecture, supervision, management or other activities normally carried out by a staff person

- e) Investments in health infrastructure (hospitals, medical clinics, convalescent and seniors centres)
- f) Investments in emergency response related infrastructure (fire halls/equipment, police stations and emergency operations centres)
- g) Feasibility Studies
- h) Childcare Centres
- i) Social Housing
- j) Public Art
- k) Detailed design plans for projects are not considered eligible costs until capital works commence
- I) Small equipment purchases as stand-alone projects
- m) Purchase of land or any interest therein, and related costs
- n) Legal fees
- o) Churches or religious centres
- 4.5 Application Criteria:
  - a) Applications are accepted on a continuous intake throughout the year from January 1st to December 31st.
  - b) A grant application form must be completed and must include a project budget and a copy of the applicant's most recent financial statements.
  - c) Applications must include a quote to support costs.
- 4.6 <u>Disbursement of Funds:</u>
  - a) Grant contributions are payable through a reimbursement process that requires the submission of a claim form and supporting documentation to prove the recipients expenses paid towards the project.
  - b) RBAC may wish to enter into an agreement that sets out the commitments of both parties for the use of funds, reporting project outcomes, public access to the infrastructure, and access to documentation for audit purposes.
- 4.7 Grant recipients will be required to recognize the Regional District, and under certain conditions the federal government, for their grant contribution.

Affiliated	
Procedure	

# **Appendix A - Examples of Eligible CWF Projects**

## The following projects examples are ineligible uses of Community Works funding:

- Fire truck purchases as stand-alone projects
- Emergency Operations Centres and Search and Rescue Facilities
- City halls, public works buildings and other administrative buildings
- Child care centres
- Social housing
- Seniors care facilities and housing
- Health care related infrastructure
- Small equipment purchases as stand-alone projects
- Feasibility studies and detailed design plans (without additional capital spending)

	Infrastructure Projects		
Category	Description	Examples	
Local Roads, Bridges, & Active Transportation	Roads, bridges and active transportation (active transportation refers to investments that support active methods of travel)	<ul> <li>New construction and rehabilitation of local roads, bridges, cycling lanes, sidewalks paths, and hiking trails</li> <li>Intelligent Transportation systems</li> <li>Additional capacity for high occupancy/ transit lanes, grade separations, interchange structures, tunnels, intersections and roundabouts</li> </ul>	
Drinking Water	Infrastructure that supports drinking water conservation, collection, treatment and distribution systems	<ul> <li>Drinking water treatment infrastructure</li> <li>Drinking water distribution system (including metering)</li> </ul>	
Wastewater	Infrastructure that supports wastewater and storm water collection, treatment and management systems	<ul> <li>Wastewater collection systems and or wastewater treatment facilities or systems</li> <li>Separation of combined sewers and or combined sewer overflow control, including real-time control and system optimization</li> <li>Separate storm water collection systems and or storm water treatment facilities or systems</li> <li>Wastewater sludge treatment and management systems</li> </ul>	
Community Energy Systems	Infrastructure that generates or increases efficient use of energy	<ul> <li>Renewable electricity generators</li> <li>Electric vehicle infrastructure/fleet vehicle conversion</li> </ul>	

Public Transit	Infrastructure which supports a shared passenger transport system which is available for public use	<ul> <li>Hydrogen infrastructure (generation, distribution, storage)</li> <li>Wind/solar/thermal/geothermal energy systems</li> <li>Alternative energy systems that serve local government infrastructure</li> <li>Retrofit of local government buildings and infrastructure not captured in any other eligible category.</li> <li>Transit infrastructure such as rail and bus rapid transit systems, and related facilities</li> <li>Buses, rail cars, ferries, Para-transit vehicles, and other rolling stock and associated infrastructure</li> <li>Intelligent Transport Systems such as fare collection, fleet management, transit priority signaling, and real time traveler information system at stations and stops</li> <li>Related capital infrastructure including bus lanes, streetcar and trolley infrastructure, storage and maintenance facilities, security</li> </ul>
		enhancement, and transit passenger terminals
Solid Waste	Infrastructure that supports solid waste management systems including the collection, diversion and disposal of recyclables, compostable materials and garbage	<ul> <li>Solid waste diversion projects including recycling, composting and anaerobic digestion facilities that are clearly linked to a solid waste management plan or sustainability plan.</li> <li>Solid waste disposal projects including thermal processes, gasification, and landfill gas recovery</li> <li>Solid waste disposal strategies that reduce resource use that are clearly linked to a solid waste management plan or sustainability plan.</li> </ul>

Sport Infrastructure	Amateur sport infrastructure (excludes facilities, including arenas, which would be used as a home of professional sports teams or major junior hockey teams	•	Sport infrastructure for community public use Sport infrastructure in support of major amateur athletic events
Recreation Infrastructure	Recreational facilities or networks	•	Large facilities or complexes which support physical activity such as arenas, gymnasiums, swimming pools, sports fields, tennis, basketball, volleyball or other sportspecific courts, or other facilities that have sport and/or physical activity as a primary rationale; Community centers that offer programming to the community at large, including all segments of the population; Networks of parks, fitness trails and bike paths
Cultural Infrastructure	Infrastructure that supports arts, humanities, and heritage	• • • •	Museums The preservation of designated heritage sites Local government owned libraries and archives Facilities for the creation, production, and presentation of the arts Infrastructure in support of the creation of a cultural precinct within an urban core
Tourism Infrastructure	Infrastructure that attracts travelers for recreation, leisure, business or other purposes	•	Convention centers Exhibition hall-type facilities Visitor centres

Mitigation	Infrastructure that reduces or eliminates long-term impacts and risks associated with natural disasters	<ul> <li>Construction, modification or reinforcement of structures that protect from, prevent or mitigate potential physical damage resulting from extreme natural events, and impacts or events related to climate change</li> <li>Modification, reinforcement or relocation of existing public infrastructure to mitigate the effects of and/or improve resiliency to extreme national events and impacts or events related to climate change</li> </ul>
		Note: this category is related to disaster prevention (such as dykes, berms, seismic upgrades etc.) and not response (such as fire trucks, fire halls, etc.)
Connectivity	Infrastructure that provides internet access to residents, businesses, and/or institutions in British Columbia	<ul> <li>High-speed backbone</li> <li>Point of presence</li> <li>Local distribution within communities</li> <li>Satellite capacity</li> </ul>
Redevelopment	Remediation or decontamination and redevelopment of a brownfield site within municipal boundaries, where the redevelopment includes: the construction of public infrastructure as identified in the context of any other category under the GTF, and/or the construction of municipal use public parks and publicly owned social housing.	<ul> <li>New construction of public infrastructure as per the categories listed under the Federal Gas Tax Agreement</li> <li>New construction of municipal use public parks and affordable housing</li> </ul>

Regional and Local Airports	Airport related infrastructure (excludes National Airport System)	<ul> <li>Construction projects that enhance airports and are accessible all year-round, through the development, enhancement or rehabilitation of aeronautical and/or non-aeronautical infrastructure (includes runways, taxiways, aprons, hangars, terminal buildings etc.)</li> <li>Non-aeronautical infrastructure such as groundside access, inland ports, parking facilities, and commercial and industrial activities</li> </ul>
Short-line Rail	Railway related infrastructure for carriage of passengers or freight	<ul> <li>Construction of lines to allow a railway to serve an industrial park, an intermodal yard, a port or a marine terminal</li> <li>Construction, rehabilitation, or upgrading of tracks and structures, excluding regular maintenance, to ensure safe travel</li> <li>Construction, development or improvement of facilities to improve interchange of goods between modes</li> <li>Procurement of technology and equipment used to improve the interchange of goods between modes</li> <li>Operators must offer year-round service</li> </ul>
Short-sea Shipping		<ul> <li>Specialized marine terminal intermodal facilities or transshipment (marine to marine) facilities</li> <li>Capitalized equipment for</li> </ul>

Fire Halls and Fire Stations	Fire hall and fire station infrastructure* *Exclusive to the fire station category, costs must have been incurred after April 1, 2021 to be eligible for investment	<ul> <li>New fire hall (building) for housing fire-fighting apparatus and staff (may include attached dorms, basic training facilities and administration areas)</li> <li>Retro-fit and modernization of existing fire halls and attached building space</li> <li>Acquisition of a fire-truck as a capital asset as part of an overall capital upgrade to an existing fire hall or construction of a new fire hall</li> </ul>
		<ul> <li>Note: the following investments are not eligible in the fire hall category:</li> <li>Acquisition or replacement of fire trucks or other vehicles as a standalone project</li> <li>Personal protective equipment (PPE) and gear and other fire station related equipment</li> <li>Fire hydrants and reservoirs</li> <li>Communication devices (Ex.: Cell phones, radios, pagers)</li> <li>Structural Protection Units and Contents</li> </ul>

# Capacity Building Projects

Category	Description	Examples
Asset	Increase local government	Asset Management Practices Assessment
Management	capacity to undertake asset	Current State of Assets Assessment
	management planning	<ul> <li>Asset Management Policy</li> </ul>
	practices.	<ul> <li>Asset Management Strategy</li> </ul>
		<ul> <li>Asset Management Plan</li> </ul>
		<ul> <li>Long-Term Financial Plan</li> </ul>
		<ul> <li>Asset Management Practices</li> </ul>
		Implementation Plan
		<ul> <li>Asset Management Plan Annual Report</li> </ul>
Integrated	Increase local government	Integrated community sustainability plans
Community	capacity to undertake	<ul> <li>Regional growth strategies</li> </ul>
Sustainability	integrated community	<ul> <li>Community development plans</li> </ul>
Plans	sustainability plans	Community plans
Long-term		Transportation plans
Infrastructure		<ul> <li>Infrastructure development plans</li> </ul>
Plans		Liquid waste management plans
		<ul> <li>Solid waste management plans</li> </ul>

<ul> <li>Long-term cross-modal transportation</li> </ul>
plans
Water conservation/demand management
plans
<ul> <li>Drought management contingency plans</li> </ul>
Air quality plans
GHG reduction plans
Energy conservation plans

Table Source: <u>https://www.ubcm.ca/funding-programs/canada-community-building-fund/community-works-fund</u>