

Getting the Most Out of Charitable Donations: Options for North Saanich to Consider

by

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B.E.Sc., University of Western Ontario, 2011

Submitted in Partial Fulfillment of the
Requirements for the Degree of
MASTER OF PUBLIC ADMINISTRATION
In the School of Public Administration

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University of Victoria

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EXECUTIVE SUMMARY

This research report provides a review of North Saanich's current methods to accept donations and determine the potential options for North Saanich to regulate donations from residential groups that would benefit North Saanich and its residents. It was important to consider both donor and North Saanich's satisfactions with respect to these donations. Their expectations and the outcomes of donations were reviewed for this purpose. Using donations to help support both future generations' and the current residents' needs was an important consideration, in addition to the involvement of the public in determine the application of these donations.

This research report addressed these considerations through development of a primary research question and three secondary:

- What are the best practices for donations to North Saanich?
- How well are donations accomplishing what they were intended for?
- How can charitable donations be used to assist North Saanich's sustainable development?
- How can public participation affect the acceptance and use of charitable donations?

Methodology

A mixed-methods research methodology was applied to collect and assess both qualitative and quantitative information. Firstly, a document analysis was completed to evaluate satisfaction, sustainable development, and public participation and their relationship with donations to municipalities. Literature showed that the application of donation, who the donor is, what form the donation is provided in and how the public is included in donations were all factors that influenced both the volume and positive impact of donations on both municipalities and their residents.

Surveys were completed as the second phase of the research project. Residents and employees of North Saanich participated as two separate sample groups. The remaining sample participants were employees of municipalities other than North Saanich. These municipalities were located in Ontario and BC. They were evaluated as two separate data sets to allow for comparison

Key Findings

All of the findings from the two methods were carefully reviewed to extract those directly relevant to the project research questions. The level of satisfaction of donors was found to directly correlate with amount of donations provided. However, municipalities showed concerns regarding the costs sometimes incurred from acceptance of the donations. Crowdfunding was an interesting option identified from multiple sources but North Saanich had experienced negative results from this method in the past.

Sustainable development was an item commonly found in municipalities' policies. Municipalities were working towards more efficient and effective usage of public property and applying public donations to this purpose. On top of this, positive social impacts were found from improvements made to greenspaces, sometimes resulting in increases in donations.

Inclusion of the public was an item identified as important for municipalities to consider as it correlated with their interest in the municipality as a whole and their provision of donations. This was, however, found to be a complex area to address with various sources identifying issues that can be encountered.

Discussion

The research for this project and the analysis of the findings identified three main themes:

- Parklands a primary focus and driver for donations.
- Increases in public knowledge impacts volume of donations.
- Links between general community participation and donations.

Overall, it was found that public participation in relation to donations has the ability to positively impact both North Saanich and the public itself, thereby also increasing the level of satisfaction. This was an important item identified as needing to be considered.

Options and Recommendation

The three options that were developed based on the findings were as follows:

- Focus directly on including North Saanich residents in the municipal proceedings and charitable donations. Allow them to have greater influence and observe impacts could benefit North Saanich in multiple ways.
- Focus on projects and goals that have sustainable commitments as their primary drivers, ensuring donations have long-term impacts on the community.
- Focus on involvement of the public in development of municipal priorities. Allow residents to assist with designing both low-cost donation options as well as higher-cost ones to address these priorities.

From review of the three options the third one was selected and was supported by a moderate to high level of evidence.

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ACKNOWLEDGEMENTS

I would like to sincerely thank my supervisor, Dr. Evert Lindquist, for the support he provided me throughout my completion of this capstone report, and for always being there to quickly respond whenever a question came up. Without all of this I certainly would not been able to meet the timelines I had set for myself.

Mr. Ron Maylen and Ms. Stephanie Munro also deserve a heartfelt thanks for being my clients in this project and helping me whenever I needed their contributions, advice or assistance.

1. INTRODUCTION

It is commonplace to see memorial park benches named in honour of a loved one and funded by family and friends through donations. It is hard to imagine that such donations could be problematic, but they can have downstream costs which taxpayers may be reluctant to cover and some donations may not align with a municipality's priorities. The purpose of this report is to identify for the District of North Saanich, hereafter referred to as "North Saanich", the best way to manage donations from their residents.

North Saanich was incorporated in 1965 and is located on Vancouver Island and part of the Capital Regional District (CRD; District of North Saanich, 2016a). Municipalities' policies, however, may seem counterintuitive but have been drafted to avoid potential adverse outcomes. However, there is concern that these policies do not adequately take into consideration the expectations of the donor, the general public and North Saanich itself (R. Maylen, personal communication, September 20, 2017).

The purpose of this research project was to determine the potential options for North Saanich to regulate donations from residential groups that would benefit North Saanich and its residents. This project sought to inform decisions that would positively impact both residents and North Saanich itself, including whether received donations will accomplish their purpose and positively impact North Saanich.

Donations can vary significantly with respect to purpose and use depending on the donor's wishes and/or the district's needs. North Saanich has two policies that allow charitable donations to be accepted or declined, Policy 3007 and Policy 5004.1 (District of North Saanich, 2011; 2016b). Policy 5004.1 defines the rules for accepting and usage of donations for park benches (District of North Saanich, 2016b). What qualifies as any other acceptable charitable donation, acceptable applications of donations, and guidance regarding concerns that can arise is defined in Policy 3007 (District of North Saanich, 2011).

Initially, the client for this project was Mr. Ron Maylen, Director of North Saanich's Public Works and Parks. Public Works and Parks is one of six services provided by North Saanich; it maintains roads, parks, municipal properties and buildings, etc. (District of North Saanich, 2017). However, while the research project was underway Mr. Maylen retired from his position as a municipal employee. Ms. Stephanie Munro, Director of Financial Services, from the department of Financial Services and Information Technology for North Saanich became the client. Financial Services and Information Technology is responsible for financial reporting, accounting, property taxes, budgets, financial planning, etc. (District of North Saanich, 2017).

The primary research question of this research project was:

- What are the best practices for donations to North Saanich?

The three secondary research questions were:

- How well are donations accomplishing the intentions of the donor and municipality?
- How can charitable donations be used to assist North Saanich's sustainable development?
- How can public participation affect the acceptance and use of charitable donations?

With respect to these research questions, the following three primary areas of interest were identified:

- *Satisfaction: the fulfillment of expectations* – Here satisfaction considered the feelings of both the donors and the receiver. Those donating to North Saanich should feel that their donations have met or been used for their expectation. North Saanich should find that donations that are accepted do not result in unexpected costs or negative impacts.
- *Sustainable Development* – to meet the current needs of society without compromising future generations from meeting their own needs. Here, sustainable development is defined as ensuring that charitable donations to North Saanich will provide an immediate benefit and a positive long-term impact.
- *Public Participation* – involvement of those affected or interested in the decision on whether to accept, and how to use, donations (stakeholder engagement).

Each individual area is essential to ensuring the overall success of private donations to municipalities in the short and long-term. Satisfaction and sustainable development act as the short and long-term areas of potential for success, respectively, and public participation impacts both as it gives rise to the potential of increase in short-term donations and their usage, as well as potential for long-term involvement of society and the possibility for more consistent provision of donations over time.

This project relied on a two-stage research approach: a literature review and a survey with three sample groups (employees of the North Saanich municipal government, North Saanich residents, and employees of municipal governments in BC, Alberta and Ontario). The three provinces were selected based on similar geographic and population. The municipalities in BC, Ontario and Alberta chosen for participation in the survey were selected based on comparative factors to North Saanich.

This report begins with Section 2, which provides background and context for this research project. Section 3 presents this project's research methodology and methods, along with the strengths, limitations and delimitations of this project. The results of the literature review (primary stage of research) are presented in Section 4. Section 5 is composed of the results of the first portion of the cross-sectional surveys (tertiary stage) taken of the two North Saanich sample groups, municipal employees and residents, and employees of other municipalities. The second portion of the cross-section surveys, those for employees of other municipalities are provided in Section 6. Section 7 discusses the findings of the preliminary and secondary data

collection methods. Options and Recommendations are provided in Section 8. Section 9 presents the conclusions of this report.

2. BACKGROUND AND ANALYTIC FRAMEWORK

This section provides an outline of what donations to municipalities entail and a review of those North Saanich has received, in addition to the analytical framework guiding this project.

2.1 Donations to Municipalities

The Canada Revenue Agency (CRA) regulates donations and requires potential donees to apply for registration. They do this by following the *Income Tax Act, 1995* which provides legal guidelines for accepting and providing funds that can qualify as donations. This Act is the primary law that donees and donors need to follow in provinces across Canada.

The CRA recognises multiple forms of recipients whose acceptance of a donor's contribution qualifies to be issued an official federal donation receipt (Canada Revenue Agency, 2017a). These included the following:

- Charities;
- Canadian amateur athletic associations;
- Foreign charities that have received a gift from Her Majesty in right of Canada;
- Low-cost housing corporations for the aged;
- Municipal or public bodies performing a function of government in Canada;
- Municipalities; and
- Prescribed universities outside Canada (Canada Revenue Agency, 2017a).

2.2 Encouraging, Receiving and Accepting Donations

To accept certifiable donations a municipality must be registered under the CRA (Canada Revenue Agency, 2017b). North Saanich was registered as qualified donee and all municipalities that participated in this research project were also confirmed to qualify (Canada Revenue Agency, 2017b).

For this research project the terms “charitable donations”, “gifts” and “donations” refer to certifiable donations provided to municipalities. The CRA recognizes a range of donations and their applications as certifiable (Canada Revenue Agency, 2017c). Categories that qualify include funds, stocks, trusts, shares, securities, personal property, capital property, ecologically sensitive land, certified cultural property and the option to acquire a property (Canada Revenue Agency, 2016a). After obtaining a donation the municipality generally has the authority to use them as they see fit. Many municipalities promote donations by offering plaques and names to be placed on the object or area the donation is supporting (e.g., park bench, park tree). Some donations come from an individual's will or from friends or relatives in memory of a person (Canada Revenue Agency, 2016b).

Donation of services such as volunteer time or provision of equipment for a service (e.g., tree planting) towards a municipal project will also be discussed for purpose of analysis; however, these do not qualify as charitable donations.

2.3 Records of Donations to North Saanich

Between 2007 and 2017 North Saanich received a total of \$395,563 in charitable donations (R. Maylen, personal communication, September 19, 2017; S. Munro, personal communication, April 25, 2018). As shown in Figure 1, below, the yearly donations ranged from a total worth of \$250 to \$214,500 over the past six years. These donations included cash, in-kind, land and park bench dedications. In 2012, a property and house was donated to North Saanich through a living will, acting as an in-kind donation of \$207,000. In 2015, \$50,000 was donated for resurfacing of a tennis court and \$41,024. The construction of Jubilee Park and Playground also received \$41,024 in donations in 2015 and \$18,680 in 2017.

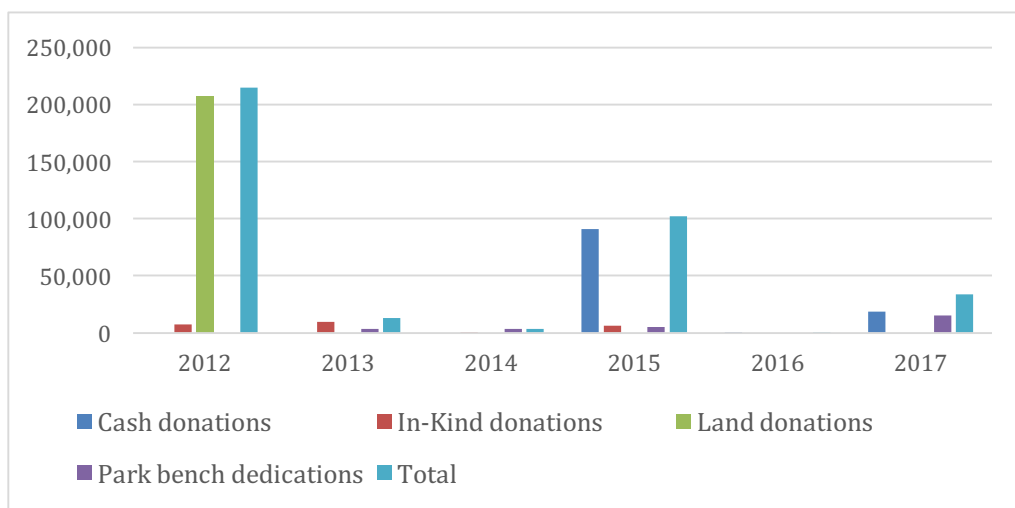


Figure 1 - Donations Provided to North Saanich (2012-2017)

The proportion of funds split between land, cash, in-kind and park bench donations was primarily in the form of land donation, as shown in Figure 2.

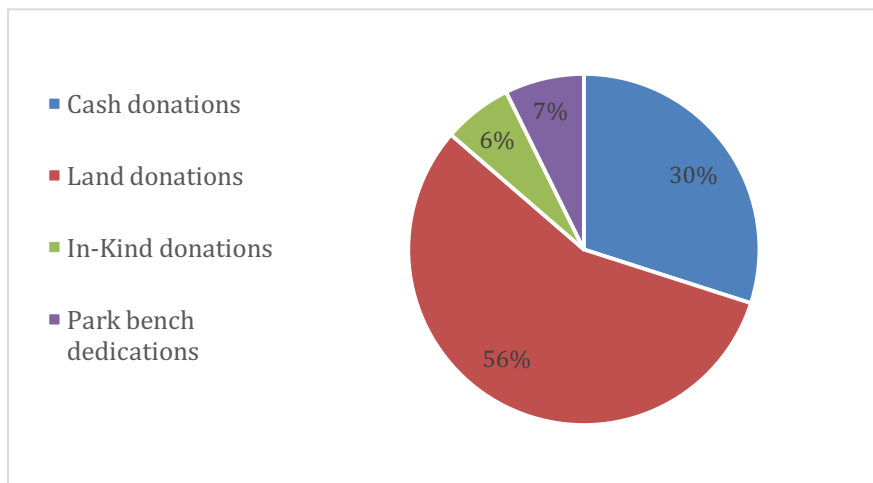


Figure 2 - Donations Provided to North Saanich (Percentages)

It is clear that from this information and figures that there was a significant variance yearly in volume and type of donations received by North Saanich.

This project's goals and drivers have been used in consideration of this background information with respect to potential outcomes to develop the initial analytical framework (Figure 3) available below in Section 2.4.

2.4 Updated Initial Analytical Framework

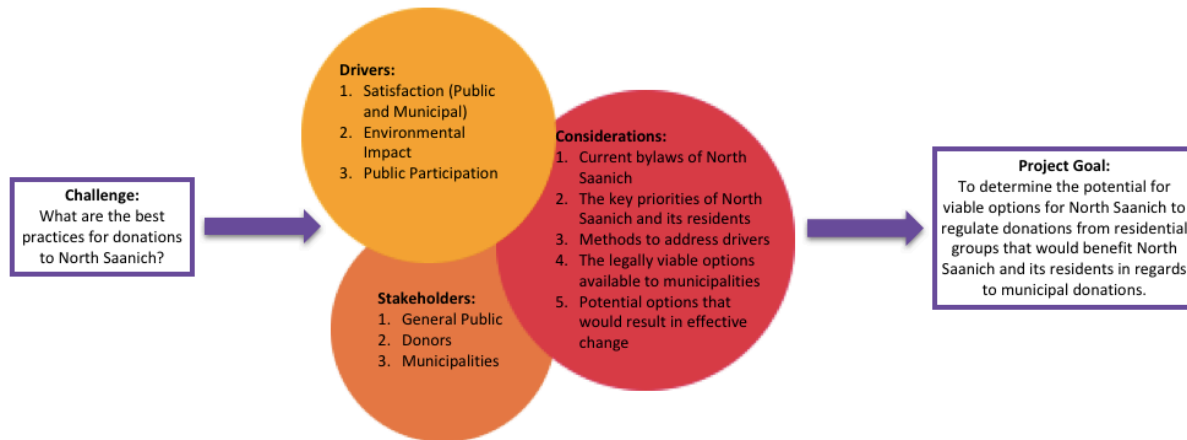


Figure 3 – Updated Initial Analytical Framework

3. METHODS AND METHODOLOGY

This project involves undertaking literature and jurisdictional reviews as well as surveys in order to develop options for North Saanich to manage donations. To develop the research methodology the research questions, the relevant considerations and the stakeholders were examined to establish the stages of the projects necessary for its completion (Figure 4).

The methodology of this research was a phased two-step mixed-methods approach was developed to obtain and analyse qualitative and quantitative data. The primary phase consisted of the collection of qualitative and quantitative data through a document analysis (Creswell, 2002, p.88). The secondary phase was composed of a cross-sectional survey to collect both qualitative and quantitative data from two separate sample groups (Flick, 2015, p.132; Creswell, 2002, p.397-399; Figure 4). Figure 4 - Research Project Phases, below, identifies the project phases and the components that contributed to their development and completion.

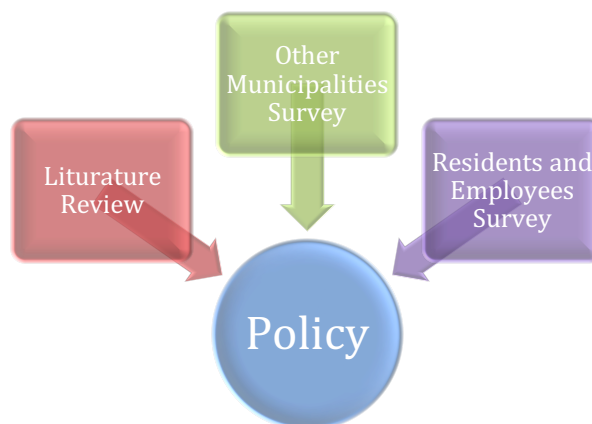


Figure 4 - Research Project Phases

3.1 Primary Stage: Document and Content Analysis

Document and content analysis was undertaken of published research and studies deemed relevant to this project. This information was then organized into categories (e.g., province, era, population; Creswell, 2002; McNabb, 2008). This information provided context and background for this project. A review of the available online academic journals, independent research reports, books and periodicals was completed for this primary stage of research.

Various locations for these research sources were explored, including the University of Victoria library, Google Scholar, Google Search and Summon @ Uvic Libraries. Search terms such as “municipal donations”, “municipal donation policies”, “municipal donation bylaws”, “donations for sustainable development”, “effectiveness of donations”, “donor satisfaction”, “public participation in budgets”, “municipal sustainability”, “intent of donation” and “donations for sustainability” were used. Relevant studies were further analyzed in Section 6.

3.2 Secondary Stage: Surveys of North Saanich Residents and Staff

This portion of the research project was composed of the two primary steps: participant recruitment and data collection through surveys.

Recruitment - Potential participant selection.

Three groups participated in this component of the research project:

- North Saanich residents;
- North Saanich employees and,
- Other municipalities' employees.

The North Saanich residents were recruited through communication with North Saanich local organizations and groups. These groups were provided with the "North Saanich Residents Recruitment Email" (Appendix 1). North Saanich employees were recruited through Mr. Maylen providing his co-workers with information regarding the research project by circulating the "North Saanich Employees Recruitment Email" (Appendix 2).

Employees of other municipalities within BC, Alberta and Ontario were selected for the survey with criteria such as population and relative geographic location to other municipalities. The municipalities in BC included the twelve other municipal governments in the CRD, the Cowichan Valley Regional District and the Comox Valley Regional District. Potential municipalities in Alberta and Ontario were identified based on the same review of population and location as those in BC, along with the assistance of these provinces' municipal organizations. These potential participations were sent the "Alternate Municipality Recruitment Email" (Appendix 3). The provincial municipal organizations were also provided with information outlining the request in the "Municipal Organizations Recruitment Email" (Appendix 4).

Recruitment - Request for participation and information.

Potential respondents residing in North Saanich, employees of the North Saanich municipal government, and other municipalities who responded to the opportunity were provided with a consent letter, Appendix 5, Appendix 6, Appendix 7, respectively. These consent letters explained the purpose of the project, stated the confidentiality of any information collected, and requested permission to complete the survey. A request for information letter (Appendix 8) was also provided to municipalities for them to share relevant bylaws for the author to review.

Survey procedure

The surveys were completed with respondents that agreed to participate. These surveys were conducted using a set script of questions (Appendices 9 to 11). The information gained from respondents was examined to identify similarities, variations, and unique aspects of potential relevance to this research project.

All participants completed a set of survey questions based on their respective category. North Saanich residents completed the survey provided in Appendix 9, North Saanich employees completed the survey provided in Appendix 10, and the survey located in Appendix 11 was completed by employees of other municipalities.

Survey - North Saanich residents

The survey questions focused on the resident's provision or involvement in donations to North Saanich, influence on donations accepted by North Saanich and influence on sustainable development seen by provided donations.

Survey - North Saanich municipal employees

These employees were asked about North Saanich's ability to decline donations, the level of influence donors were given, detrimental effects seen from donation acceptance and changes that could be made to assist donations' impact on North Saanich's sustainable development.

Survey - Other municipalities' employees

The collection of information from other municipalities through the surveys focused on the donation bylaws or policies that were in place, and, similarly to North Saanich municipal employees, donor's level of influence, detrimental effects seen and influence of donations on their sustainable development.

3.3 Strengths, Limitations and Delimitations

The strengths of this research project include the improvement of the external validity of the data through the multiple method data collection approach. As well, the project finding's internal validity was supported through inclusion of data from three separate sample groups. Through comparison to information available from external municipal government employees, the construct validity of the project was improved. Lastly, the volume of data available (large sample size) from review of the available relevant literature and the number of municipalities that could be included in the project reduced the margin of error (i.e., improved the reliability).

This research project had three limitations. First, the project's ability to acquire results from surveys was quite limited as participation was entirely voluntary. Second, the time constraints, to meet the timeline objective exacerbated the limitations first limitation, where with additional time it may have been possible to increase the number of participants. Third, there was potential for both the validity and reliability for the results to be negatively affected by one or both of the limitations.

To mitigate the limitations, the boundaries for residents was limited to those residing in North Saanich, so surveys were only distributed to them and it was confirmed in their completion of the survey that they were North Saanich residents. This was set to maximize the applicability of the received results on public participation, sustainability and donor satisfaction to North

Saanich itself. For other municipalities, the delimitations required them to be of reasonably comparable population size, geographic size and/or proximity to larger municipalities. Within BC only municipalities in the Cowichan Regional District and Comox Valley Regional District, on Vancouver Island, were contacted to complete the Alternate Municipality survey. The only external provinces included in the project were Ontario and Alberta as both were relatively similar in geographic size, and had reasonably comparable populations. Alberta was included as their population and geographic size were both very close to BC's (Statistics Canada, 2005; 2018). Ontario's population was significantly greater than BC's; however, Ontario was of similar geographic size and therefore included in the project (Statistics Canada, 2018a; 2005). Canada's other provinces were considered but were determined not to be reasonable sample sets based on a combination of geographic or population sizes.

3.4 Summary

The two-stage mixed-methods approach used to complete this research project was selected to effectively and efficiently collect and compile the relevant available information. Firstly, the initial document analysis assisted with identifying the information already available (historic) to review and extract the key components. Secondly, the surveys allowed for collection of current information that is directly applicable to the project and its four research questions.

4. FINDINGS: LITERATURE REVIEW

This Section presents the data collection findings from review of resources and literature currently applicable or related to the project. These findings are organized under the categories of satisfaction, sustainability and public participation.

The research related to satisfaction assisted with addressing the project's primary research question, while the sustainability and public participation sections, below, contributed to addressing the secondary research questions.

4.1 Overview of Literature

As shown in Figure 5, each subsection below was considered and compared to five primary themes: sources, gaps, issues, themes and conclusions, and relationships and theories. This provides an overview of the municipal donations considering these five themes.



Figure 5 – Elements of Literature Review

There can be many reasons why residents provide donations in any form (e.g. charity, municipality). These may include awareness of need, solicitation, recipient, reputation, psychological benefits, efficacy, etc. (Bekkers & Wiepking, 2010; Nichols, 1995; Kitchen & Dalton, 1990; Schlegelmilch, Love, & Diamantopoulos, 1997; Andreoni, 2006). The individuals that donate can come from groups which vary based on items such as income, children, age, education and employment (Schlegelmilch, Love, & Diamantopoulos, 1997; Andreoni, 2006; Wright, 2001).

A clear positive correlation has been found between income and donations in a large number of studies (Bekkers & Schuyt, 2008; Bekkers & Wiepking, 2006; Bielefeld, Rooney, & Steinberg, 2005; Brooks, 2005; Havens, O'Herlihy, & Schervish, 2007). Often it has been that municipal population correlate with per capita donations, thereby seeing fewer donations in smaller municipalities (Apinunmahakul & Devlin, 2004; Putnam, 2000; Reed & Selbee, 2002; Wu, Huang, & Kao, 2004). Interestingly, volunteers have been found to also be financial donors more frequently than those who do not participate in volunteer work (Farmer & Fedor, 2001; Feldman, 2007; Matsunaga, 2006; Reed & Selbee, 2001). Level of education has been found to have a very strong positive correlation with donations (Apinunmahakul & Devlin, 2004; Feldman, 2007; Gruber, 2004; Elanor & Brown, 2005; Brooks, 2004). However, the correlation was not generally identified with respect to level of education and the recipient type of these donations (Apinunmahakul & Devlin, 2004; Feldman, 2007; Gruber, 2004; Elanor & Brown, 2005; Brooks, 2004).

While donations to charities have been found to be relatively consistent those to governments were identified as much more irregular (Irvin & Carr, 2005). Therefore, it should not be relied upon as a form of consistent revenue for government entities (Irvin & Carr, 2005). A variety of factors have been linked to probability of an individual providing donations (Konow, 2010). It is not necessarily the donor's knowledge of what the donation will specifically be used for but a measure of effectiveness of the funds provided (e.g., matching grants; Konow, 2010).

Summary: Salaries and Intended Purposes Influence Donations

In short, a multitude of factors have been linked to why, how, when, what and who people make donations. The greater an individual's income was generally shown to lead to an increase in donations. As well as an increase seen the wider the salary gap in a residential area. However, what should be clearly noted and considered later in this report is the significant variability in the amount and quantity of donations government bodies receive. Table 1 provides a the overarching themes extracted from the background overview in Section 4.1.

Table 1 - Overarching Themes

Topic	Takeaways
Donor Demographic	Volunteerism, higher income and higher education each found to positive correlate with donations.
Charities vs. Governments	Donations to governments less consistent to charities which has been linked to donor's ability to select donation application.

4.2 Satisfaction of Donors and Municipalities

Better regulating and monitoring donations should be informed by understanding the factors affecting a municipality's and donor's satisfaction – in other words, whether after a municipality accepted a donation, it was beneficial and/or it met its intended use (Harbaugh, Mayr & Burghart, 2007; Harbaugh, 1998).

Satisfaction has been measured and monitored in the past. Bagnoli and McKee (1991) look back on organizations who looked to the public for voluntary financial contributions to assist with completing projects that might benefit the donors through provision of a public good (e.g., supporting a political party, supporting a public facility). Each individual donor can feel they helped to allow the public good they donated towards be provided (Bagnoli & McKee, 1991). What was found to assist with increasing the total amount of donations is giving donors flexibility to provide any amount, rather than having a fixed minimum (Bagnoli & McKee, 1991).

Overall, then, satisfaction is critical for increasing the volume of donations for a single purpose and for the longer term (Harbaugh, 1998). However, donors have been reducing donations to government entities, arising from the public impression of taxations already being high, and therefore the government does not need further funds provided (Xin Li, Eckel, Grossman, & Brown, 2011).

In addition to satisfaction of the donors, select uses of donations – such as increase in parklands and additional tree growth – have been shown to have beneficial social impact and satisfaction of other municipal residents (Merse, Buckley, & Boone, 2008). Local participation in making these changes, as well as the uses following their completion, have been found to improve community ties (Merse et al., 2008).

Many studies consider the effect of group size on the effectiveness of public contributions to public good (Walker & Isaac, 1988; Chamberlin, 1974; Mancur, 1971; Mondal, 2013; Andreoni, 1988, 2007). Walker and Isaac (1988) and Chamberlin (1974) assessed the relationship between providing public goods and the public group size. Small groups are more efficiently able to provide public goods than large groups (Walker & Isaac, 1988; Chamberlin, 1974). In fact, smaller groups are more likely to provide a larger per capita donation of public goods (Walker & Isaac, 1988; Chamberlin, 1974; Mancur, 1971). However, while the per capita volume of donations has been shown to have a negative correlation with group size, the total sum of donations still gains a net increase, but not in a linear trajectory (Mondal, 2013; Andreoni, 1988, 2007).

While less common than fiscal donations, municipalities can also be recipients of donations in the form of private assets such as buildings, properties, and artwork (Aversano & Christiaens, 2014). In some cases, moving this asset is not possible (e.g., properties) or sale of the asset is not acceptable (e.g., heritage assets; Aversano & Christiaens, 2014). What can cause particular issue is being able to assess the fiscal worth of the donation since their worth may increase over time despite state or laws and bylaws which may not allow them to be sold (e.g., heritage asset; Aversano & Christiaens, 2014). Many methods and standards have been developed to assess this type of donation, but the one relevant to municipal government is the International Public Sector Accounting Standard 17 (IPSAS 17; International Accounting Standards Board, 2003; Aversano & Christiaens, 2014). By applying the IPSAS 17, a municipality can set a standard measurement method to assess the net worth of private donations it receives (Aversano & Christiaens, 2014; IPSAS 17, 2003).

Ferris (1984) defined co-provision in the municipal government context to as the voluntary donation of goods (e.g., fiscal contributions) or services (e.g., time) by residents. He states that co-provision can assist with properly sharing donor and public wishes for donations. Criteria for assessing donations includes their efficiency, effectiveness, and equity. Efficiency can be broken down into both technical and allocative. Ferris further notes that donations are highly technically efficient (i.e., cost-effective) as they directly add to the municipality's revenue. Ferris described allocative efficiency as providing residents the ability request goods and services from the municipality. However, he notes that attaining high allocative efficiency can be difficult as donors (e.g., residents) may not understand what their donations are able applied to or the impact that the amount can achieve or simply failing to properly convey their wishes; thus leading to dissatisfaction. Equity related, by Ferris, to the 'ability to pay' principle and can be measured from costs compared to benefits derived. Various factors may be conducive to co-provision in a positive manner to a municipal government; however, Ferris does state that supply and demand factors must also be considered. The demand for goods (i.e., donations) in relation to their intended uses must be greater than the supply available, otherwise, acceptance of donations will not allow for their intended uses to be met.

A donor is not necessarily an individual and can be an organization or a group of individuals collaborating with municipal governments to fund projects. This is sometimes identified as 'civic-crowdfunding' or 'crowdsourcing' for governing purposes (Stiver, Barroca, Minocha, Richards, & Roberts, 2015; Dutil, 2015; Charbit & Desmoulins, 2017). Stiver et al. (2015) identify civic-crowdfunding as an emerging area of research. Crowdfunding is "a collective effort by people who network and pool their money together, usually via the Internet, in order to invest in and support efforts initiated by other people or organizations" (Ordanini, Miceli, Pizzetti, & Parasuraman, 2011, pp. 444). Civic-crowdfunding involves members of the public pooling minor donations to provide a more substantial amount to produce "projects that provide services to communities" (Davis, 2014, pp. 28; Dutil, 2015; Light & Briggs, 2017; Charbit & Desmoulins, 2017). It can be initiated either by public organizations or by municipalities themselves (Davis, 2014; Dutil, 2015; Light & Briggs, 2017; Charbit & Desmoulins, 2017). Civic-crowdfunding requires forms of active advertising (e.g., website) to clearly explain the goals and the potential benefits to the public (Light & Briggs, 2017). Successes have been found from factors involved in the internet-based platform that include ability to reach a large range of donors, simplicity of providing donations, ease of access and ability for recipient to transparently report funding received (Charbit & Desmoulins, 2017).

As of 2015 crowdfunding had already become a common form of fundraising for the private sector but was only an emerging concept for the public sector (Dutil, 2015). The private sector primarily attracts donations when there is a clear purpose and benefit for the donor (Dutil, 2015). The opportunities the public sector has, and how they can learn from the private sector, have been noted as significant. Dutil (2015) and Charbit and Desmoulins (2017) recommended that governments develop new policies and provide better and easier opportunities for the public to donate through civic-crowdfunding. Overall, civic-crowdfunding has the ability to assist communities to have specific projects completed that may otherwise never have been considered (Charbit & Desmoulins, 2017).

Summary: Donation Application Selection and Group Funding Options Can Increase Total Donations

Donations can provide satisfaction to donors, municipal government and even municipal residents as a whole. The donations can come in many forms and from a mix of sole individuals to groups of people supporting a single cause. A municipality should take all of these factors into consideration when thinking how to best attract donations to benefit all parties. Table 2 provides a list of the key takeaways from Section 4.2.

Table 2 - Satisfaction Takeaways

Topic	Takeaways
Flexibility	Increase in volume of donations for donors able to select applications and select donation amounts.
Taxes	Public impression of municipal taxes being the funds that should be used rather than requiring donations.
Population Influence	Negative correlation found for group size in relation to per capita volume in donations.
Acceptance of Private Assets	Municipalities can encounter issues assessing fiscal worth of asset donations
Crowdfunding	Donations can come from a group of individuals and is already common in the private section.

4.3 Donations for Sustainability

Canadian municipalities regularly develop sustainable development policies and practices for their community (Turvey, 2014; Roseland, 2000). Sustainable development is essential for communities to have in place to assist with reducing both the impact on both the environment and the level of impoverishment for future generations (Flint, 2013; Roseland, 2000). This information assisted with addressing one of the secondary research questions.

For smaller urban municipalities, sustainable development relies on a combination of a 'green economy', environmental sustainability and local developmental strategies (Turvey, 2014). The decisions municipalities make regarding sustainable development affect many facets of their jurisdiction, including property taxes, developmental charges, zoning regulations and services available to residents (Slack, 2016). North Saanich has been part of several sustainable development projects which vary from environmentally friendly updates to the North Saanich Middle School to supporting the local economy through policy development (Ministry of Education, 2012; Buchan, 2011). Some of the key components for the municipal level of governments to maintain sustainable communities include efficient usage of urban space, controlling natural capital consumption and effectively mobilizing residents (Roseland, 2000).

Donations can be beneficial to the environment and promote a municipality's sustainability in a variety of ways but the primary approach has been urban renewal projects and improvement and growth of green space (e.g., tree planting; Olive, Rush, & Ayers, 2013; Merse et al., 2008). This can increase environmental sustainability and property worth, and improve community (Olive et al., 2013; Merse et al., 2008). In addition to the visual attractiveness of treed areas and parkland, tree cover and green space can assist with reducing the volume of runoff and thereby reducing erosion and increasing the capacity of storm drains and networks (Olive et al., 2013; Merse et al., 2008). Increases in interaction and collaboration between municipalities and their residents can improve sustainability (Wamsler, 2016). Wamsler (2016) found that the most effective methods for improving sustainability included ensuring residents were informed and knowledgeable, creating informal agreements with residents interested in making improvements to the municipality, and making formal agreements with resident groups

Trees have even been found to facilitate community bonding through attachments residents form based on the long-term presence of trees and their growth, making removal of the trees, for reasons such as risk of falling or infections, cause a source of community pain (Olive et al., 2013). There is even a subset of the general residential population, volunteers focused on this area of municipality sustainability, who are more strongly affected by damage to green space and more actively work to expand and improve the current state or revitalize spaces that have been damaged (Olive et al., 2013). Tree canopies have been found to improve a municipality's quality of life via social, environmental, and economic benefits (Olive et al., 2013).

Various classes of environmental policies for sustainability have been identified, such as a control approach, incentive-based approach and implementing decentralized policies (Santos, Antunes, Baptista, Mateus, & Madruga, 2005). The control approach makes the environmental approach required while the incentive-based provides benefits to those taking steps to reduce their impact and improve sustainability (Santos et al., 2005). The decentralized approach is interesting as it places responsibility on the public to go above and beyond what the policies in place are, adopting their own commitments (Santos et al., 2005).

Importantly, Dekker and Singer (2011) call for effective tools for measurement and evaluation for donations. The three primary ones used in Canada were: Triple Bottom Line, Smart Growth and the Natural Step Framework (Dekker & Singer, 2011). The Triple Bottom Line is widely used and evaluates the finances of all three sectors: public; private; and non-profit (Dekker & Singer, 2011). Smart Growth looks at the development and land use of a municipality, rather than only its finances, to assist with achieving sustainable growth that takes into consideration a combination of finances, the environment and society (Dekker & Singer, 2011). Lastly, the Natural Step Framework was developed by an international organization and works to develop an individualized plan that focuses on education, capacity growth, sustainability, collaboration and evaluation of success (Dekker & Singer, 2011).

Summary: Donations Towards Greenspace Are Common and Positively Impact Society

In short, sustainable development is at the forefront of municipal government minds. Table 3 identifies key takeaways from Section 4.3. Essentially there are a variety of factors that play into reaching this goal and donations can be used to help achieve a number of them (e.g., tree planting, park benches, playgrounds). What municipalities should consider is working to effectively monitor and measure the success of the decisions they have made to assist for improvements in performance of charitable donations received on sustainable development over time.

Table 3 - Sustainability Takeaways

Topic	Takeaways
Municipal Sustainability	Sustainable development for smaller municipalities includes components such as urban space usage, zoning regulations and development charges.
Sustainability from Donations	Common usage of donations towards sustainable development found to be from greenspace, including tree planting.
Societal Impact	Improvements to municipal greenspaces from improvements such as treed areas found to improve both longevity of greenspace and improve municipal quality of life.

4.4 Public Participation and Donations

Fostering public participation (i.e., shared decision making, influence and opportunity to voice wishes) is important for municipalities to consider for increasing donations. It maximizes the likelihood of the public providing support to their municipality and reduces the sense of distrust and has been found to directly influence budget decisions (Berner, Amos, & Morse, 2011; Liao & Zhang, 2012; Sharma, Kankanhalli, & Taher, 2013; Kim & Schachter, 2013; Ebdon, 2000, 2002). This information assisted with addressing the other secondary research question.

Including the public in local governance can be seen as difficult because it is sometimes a complex process with the impression being that such inclusion is ineffective and difficult for the municipality to accommodate and the public to understand or become interested in (Sharma, et al., 2013; Beckett & King, 2002; Liao & Zhang, 2012; King, Feltey, & Susel, 1998; Ebdon, 2000, 2002; Beckett & King, 2002; He, 2012). However, Liao and Zhang (2012) determined that municipal employees, working with various forms of communication (internet, verbally, meetings, etc.), can make it more likely that local residents will participate and support/assist the decisions. An effective method to share information with the public and help increase ease of access has been termed 'e-democracy' (Sharma et al., 2013). Using the internet as a component of public sector-citizen communication can assist with sharing information, providing education, coming to decisions with input from the public, and gaining new ideas or learning of the public's priorities (Sharma et al., 2013).

King *et al.* (1998) noted that, beyond the importance of giving opportunities to citizens to participate, municipal administrators can be re-educated about their roles in a new system structure to provide additional improvements to participation. The increased knowledge base for all parties is effective in increasing the level of public participation since municipal staff will see educated participants as the priority and the local participants see interaction and direct communication the priority (Berner *et al.* 2011; Kim & Schachter, 2013; Beckett & King, 2002).

As municipalities can more quickly implement directly observable changes to public policy, they are better sites for more direct public participation than provincial or national governments (Bish & Clemens, 2008). This participation can include volunteer work from community organizations, residents running for municipal office, and simply the ability of citizens to affect municipal decision from the small population in comparison to provincial or national governments (Bish & Clemens, 2008).

The public is more likely to donate to charities and for other organizations and purposes than governments if they know the intended use of contributions (Xin Li, Eckel, Grossman, & Brown, 2015; Xin Li *et al.*, 2011). This was linked to both the public's value towards choice, and selecting what they feel are the most effective and important areas to support (Xin Li *et al.*, 2015; Xin Li *et al.*, 2011; Irvin & Carr, 2005). Xin Li *et al.* (2011, 2015) recommended that opportunities for direction of donations be provided to the public when providing funds to government entities. Higher levels of government than local were favored by Xin Li *et al.* (2011) based on an impression of the more significant an impact they would have. These intended usages that have been found most effective include support for public libraries, schools, healthcare and public safety (Irvin & Carr, 2005).

Encouraging donations from residents with specified intents (also termed 'joint projects'), either as individuals or local organizations, allows for local priorities to be identified and addressed (Federation of Canadian Municipalities, 2004, p. 29). However, the Federation of Canadian Municipalities showed a decrease in resident engagement from 1991 to 2001 (Federation of Canadian Municipalities, 2004). Including local residents in policy and decision making can give residents the ability to respond to events and learn how to address their primary concerns (Bourgon, 2008). Active involvement of residents has been found to help with sustainability as this engagement can motivate individuals towards better practices and better providing relevant information to municipal governments (Dekker & Singer, 2011; Ferris, Norman & Sempik, 2001; Wang, van Wart & Lebrede, 2014).

Some studies have found that public participation in municipal improvement projects (e.g., tree planting) leads to an increase in political participation of the public (Merse *et al.* 2008). Other methods to increase public participation in municipal politics has included ability of the non-profit sector to have an influence on the public sector (Vikstrom, 2006). Public participation can also be increased by municipal governments working to better communicate and educate their residents on what and how decisions were made, such as contributing factors (Roseland, 2000).

Summary: Public Participation Benefits All Parties but May Require Both Municipal and Resident Education

In short, public participation in the political system to assist with decision making is something every municipality should work to achieve. This has been found, in many cases, to be a difficult feat to achieve; however, various methods have been developed and links have been found between inclusion and volume of donations (and vice versa). Table 4 provides a list of the key takeaways from Section 4.4.

Table 4 - Public Participation Takeaways

Topic	Takeaways
Inclusion	Inclusion of public can be difficult based on public level of interest and government viewpoints on process. The internet a simple option to assist with inclusion.
Municipal Education	Increasing employee knowledge base can assist these individuals interact and communicate with the public.
Application Selection	Public more likely to donate if they are aware of what it will go towards and impact it will have.
Selecting Intents	Benefits found from allowing residents to participate in municipal proceedings and assisting with selecting applications.
Public Education	Increase in public participation found from improvement in public knowledge base regarding municipality.

4.5 Literature Review Summary

This section has shown how donations have a wide range of potential benefits, and methods to help municipalities achieve these benefits. Satisfaction, sustainable development and public participation are all items explored in the literature. Municipalities need to take a wide range of factors, including the form of donation, donor, application of donation, methods of inclusion, into consideration to improve the volume and positive impact of donations for residents and municipality as a whole. Figure 6 below provides the overarching key themes extracted from review of the applicable literature.

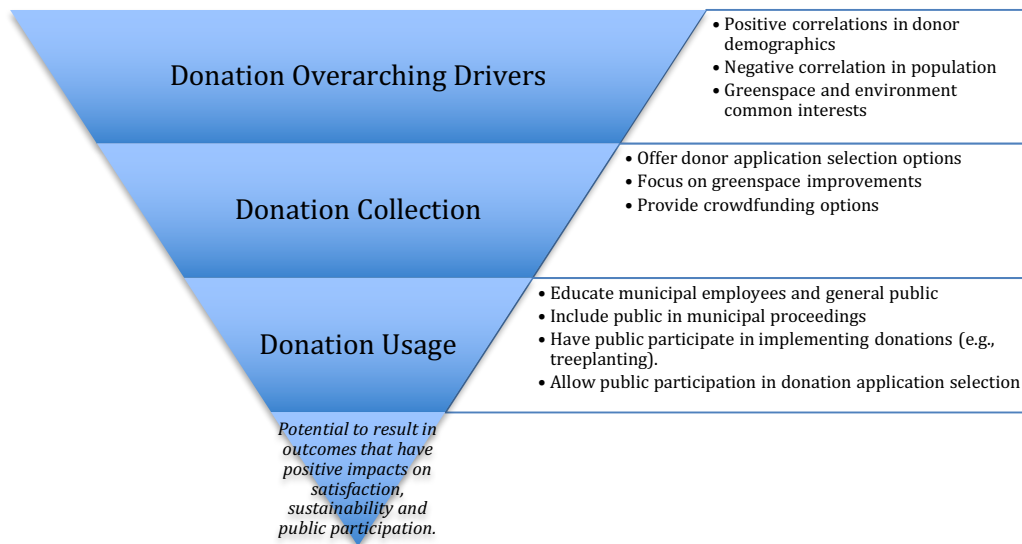


Figure 6 – Relationship of Literature Review Takeaways

5. FINDINGS: RESIDENT AND STAFF SURVEYS – NORTH SAANICH

This section reports on the findings from a survey of North Saanich residents and municipal staff. Specific information regarding how groups were contacted, response rates and results extracted from the information each sample group provided is outlined in these subsections.

While there was overlap in the responses to survey questions, some answers were unique and identified as directly relevant to the purpose of this project so the information provided in these subsections cannot be assumed to represent all respondents. The questions that were not answered, and/or information was not provided in reference to them during the survey completion, have not been included as subsections.

5.1 Survey Results

North Saanich - Residents

As noted in Section 4, attempts to recruit participants was completed through outreach to various community organizations with requests to provide the recruitment information to their members to allow for them to contact the researcher. The groups contacted included North Saanich Residents Association, North Saanich Community Voices, North Saanich Farmers Market and Friends of North Saanich Parks. Following completion of the recruitment timeframe only two participants agreed to complete the surveys.

The surveyed North Saanich residents had spent a significant amount of time in the municipality (15 or more years). Fiscal donations had either already been provided to North Saanich or were an item of consideration for providing charitable donations in the future depending on the purpose(s) that would be available. Participation in municipal meetings and events regarding the use of donations had occurred for informational and budgeting purposes.

It was reported that North Saanich had previously hired an independent consultant to assess how the municipality was engaged with residents. The residents expressed interest in reviewing the information gained from this assessment following its release to the public. Issues regarding transparency, such as justification for decisions, and provision and acceptance of public influence was voiced regarding the municipal council. While there was not a definitive opinion on the use of donations for sustainable development, one respondent suggested encouraging donations towards a public recreational outdoor park.

North Saanich - Employees

Despite the internal circulation of the survey to North Saanich employees, only one agreed to participate. The information below provides a summary of the relevant findings.

Over the past six years no donations were declined by North Saanich and the municipal governments has the primary control of the usage of the donation. However, a common request use for donations are towards park benches and, in the majority of cases, these are

accepted for this purpose. The donor can request a location for the park bench to be placed, but it is the park staff who have the authority to make the final location decision. Issues arose in a case when a property donation was accepted with agreement to the purpose, but later resulting in unforeseen costs to North Saanich based on the condition of the property.

North Saanich had attempted a crowdfunding initiative (Section 4.2) to assist with financing upgrades to a public park; however, an insufficient volume of funding was collected. This could be attributed to factors such as disinterest in providing donations to North Saanich or disinterest in the application of the donations.

Overall, the volume of public contributions for North Saanich to utilize for public benefit has not increased significantly in relation to North Saanich's total budget.

5.2 Summary

Multiple groups were contacted to assist with recruitment of potential residents to participate in the survey, and similarly, the municipal government of North Saanich was approached. Two residents and one employee participated in the survey. Overall, it was not clear the level of interest in provision and use of donations by North Saanich residents and employees due to low level of survey response.

6. FINDINGS: CROSS-SECTIONAL SURVEYS - OTHER MUNICIPALITIES

This section reports on survey findings from Ontario and BC municipalities. It begins by reviewing the response to survey requests and character of respondents, noting that Alberta participants chose not to reply at all. Following this a more detailed review of the survey results in BC and Ontario.

While there was overlap in the responses to survey questions, some answers were unique and identified as directly relevant to the purpose of this project, but the data provided in these subsections does not represent the views of all respondents. A summary of the findings is provided at the end of this section.

6.1 Results of Surveys

These municipalities, as noted in Section 4, were contacted via two methods. First, they were directly emailed with a recruitment letter. Second, provincial municipalities were contacted to assist with connecting with municipalities. During the recruitment process 34 municipalities in BC, 32 municipalities in Alberta and 71 municipalities in Ontario were contacted to participate in the survey based on the factors of consideration previously discussed. Unfortunately, none of the Albertan municipalities were willing to participate. The municipalities which participated included five municipalities in BC and seven in Ontario.

In comparison to North Saanich, having a population of 11,249, the populations of municipalities in 2017 ranged from less than 9,000 to greater than 100,000 with an average of approximately 37,000 (BC Stats, 2018; Statistics Canada, 2018b).

Table 5 - Population of Municipalities

Population	Less than 20,000	Between 20,000 and 50,000	Greater than 50,000
Percentage	60%	20%	40%

The majority of municipalities did not have specific policies and instead simply followed the CRA expectations. A number of municipalities' policies were primarily focused on greenspace related items, such as park benches (e.g., the naming of benches and the length of time the benches would be maintained). This mainly occurred from greenspace improvements being a common area of interest residents in municipalities supported.

Table 6 - Gifting Policies in Place

Policies	Yes	No
Percentage	33%	67%

More than half of the municipalities reported donors were given very little or not any ability to select the purpose their donation would be used for. Those with practices in place that allowed partial or strong donor influence on donation included provision of fiscal donations to specific reserve funds, consideration of requested usage and selection of the location of tree or bench.

Table 7 - Donor Ability to Influence Donations Provided

Donor's Influence	Strong	Partial	None or Minor
Percentage	25%	25%	50%

Findings from BC Municipal Employees

The BC municipal respondents to this survey ranged in years as employees in their respective municipalities from two to eight years. Their positions included roles such as Director of Finance, Manager of Accounting, Community Coordinator, etc.

Donation-specific policies were not something municipal respondents had in place regarding donations with one exception, having a policy to follow when donations were offered to the municipality. The general practice was only to ensure the federal CRA requirements set out under the *Income Tax Act* were followed.

Despite a general lack of specific policies, respondents from three municipalities indicated that there were bylaws setting requirements on donations only given towards park benches and picnic tables, with the option to etch a name or phrase on a bench/table via an engraved plaque. Two of the municipalities had policies to reduce the risk of bearing maintenance costs on benches/picnic tables through requiring the donation to support the estimated total for materials, installation and maintenance. A third municipality only allowed park benches in specific locations, thereby having maximum present at any time. Similar to the first two municipalities, they required the donor to provide the funds not only to install the bench/table but also cover projected maintenance cost for between five and 10 years. Following this time-frame the bench/table could be either re-financed by the original donee or a new donor could provide the only the funds required to maintain the structure for the following 10 years. Two of the three municipalities reported 20 years being the maximum lifetime of the benches/tables, requiring removal of the original and replacement with a new structure.

Donations were only declined if it was determined, from review of how they would be received, that acceptance was not in the municipality's best interests. This primarily meaning they would result in costs greater than the benefits they provided. Otherwise, municipalities did not decline donations meeting the requirements of the *Income Tax Act*.

The amount of control given to a donor regarding use of a donation varied from little to a lot depending on the municipality. One municipality reported that donors were clearly informed when they provided funds, property, etc. to the municipality that its application was completely the municipality's decision. In other cases, the fiscal donations could be provided for items such as park benches, trees and picnic tables. One municipality allowed the location of the item to be selected by the donor, while the others only allowed the purpose to be selected. Donations in other forms, such as properties, were not reported so as to avoid donor influence by the two respondents that discussed these types.

Respondents noted a range of positive and negative impacts for municipalities arising from donations. Adverse impacts to the municipality was reported in cases such as when a council accepted donations in the form of properties or gifts-in-kind which required financial support by the municipality but had a value or purpose warranting the cost. In addition, the amounts provided to donate items such as park benches and picnic tables were not always sufficient to cover their lifetime's maintenance. Municipalities who reported this issue were in discussion of changing the practices to address this issue.

A variety of methods allowing residents to participate were reported. One was to attend meetings held whenever a developer donated land for municipal usage to allow residents to voice opinions on proposed uses. In some municipalities donors themselves were given the opportunity to make a request along with donation; however, this request was not required to be implemented. Some municipalities allowed donors to select the purpose of a donation for one or more public projects (e.g., outdoor facilities, community stage) were underway. Generally, letters could be written to the municipal council to voice opinions on how all donations received by the municipality should be applied. Similarly, public meetings allowed residents to discuss with council potential applications of donations, as well as bring ideas for modifications to current public donation programs for improvements. However, donations outside of these criteria were generally reported as under the council's control to use as they saw fit. There was also a low volume of public participation reported by multiple municipalities.

Respondents for two of the five municipalities stated that donors could have partial influence on donation use. This primarily entailed selection of potential purposes that the municipality had already identified.

Overall, respondents found that ascertaining whether a donation met its intended purpose was difficult and that answering this question could not be confidently done by the participants. It suggests that no monitoring regimes had been put in place in these municipalities.

Survey Findings - Ontario

The respondents to this survey had been employees in their respective municipalities from two to eleven years. Their positions included roles such as Director of Finance, Chief Administrative Officer and Treasurer.

Specific policies covering donations were not commonly found. However, three municipalities did have donation-relation policies in place to assist with decisions regarding acceptance and declination. For those without policies, federal CRA regulations in the *Income Tax Act* were followed. Two municipalities noted that donated goods and/or donations with an intended purpose (e.g., park benches, were not to cost the municipality maintenance costs in the long-term (e.g., extra funding being required from a donor to build park bench and finance future upkeep). Declining donations was rare with the exception of donations assessed as having significant maintenance costs. Two municipalities also reported playgrounds as usage of donations and one reported donations supporting a recreation centre. Donations were not reported by respondents to have been declined with their municipalities.

The influence donors had on their donations ranged from the complete ability to select the application to no influence, but donors could note how they would like it used. The requested uses for donations included tree planting, park benches, cemeteries, park maintenance, park upgrades (e.g., dog park) and larger scale projects such as a recreational facility. Residents who did not provide the donations, which often include neighbourhood groups, could come forward and submit applications for using municipal reserve funds, often comprised of donations from residents.

Some negative impacts and costs to municipalities after accepting donations were reported. These included a donation from a public group towards a splash pad that the municipality was then responsible for maintaining, and donation of land for purposes such as recreation that required maintenance costs over its long-term lifetime. In one case an error in calculation of the maintenance cost (mould issues) for the lifecycle of a donated heritage property resulted in the municipality having to provide funds that had not been budgeted. In another case, the donations towards a project with a two-year completion time were spaced over three years. There was a risk of donations declining following completion of the project, with the same risk for any similar scenario; however, the risk did not materialize for this project. Officials did recommend having an alternative reserve fund set up in the municipal budget should donations be insufficient. They also recommended waiting to initiate a project until all required donations were obtained, such as if they had delayed the start the project until the total amount of donations required to fund it were obtained.

No respondents identified measurement techniques to determine public opinion regarding the use and effectiveness of the donations. No municipality had a formal process to measure impact or success of donation use. In some cases, local elected officials could receive feedback from constituents regarding opinions of impacts but this was rarely observed.

Multiple methods for resident participation were noted by municipalities. A common one was talking directly to municipal staff, following which the staff contacted would look further into the proposal and then talk with council members. Approaching councils directly to discuss proposals, send letters to the council, or attend council or budget meetings to put forward ideas/proposals were also mentioned. Respondents noted that public meetings or advisory committee meetings were opportunities for residents to discuss the use of donations.

Despite these meetings, it was broadly noted that the council had ultimate control over the final decision, taking the ideas, opinions and wishes of the residents into consideration when making this decision. Similar to BC, there was a low volume of public participation experienced by most municipalities.

Five of the seven municipalities provided a variety of examples regarding their donations being applied to various methods of sustainable development. These included land donated for public parks, public trails and general green spaces to prevent it being developed. Fiscal donations were also reported to help with environmental impact through being provided along with the property donations to support their maintenance. The last interesting method reported was that of buildings donated and re-purposed rather than torn down and rebuilt. One particularly interesting purpose was collecting donations for was for a sensory park.¹ Outside of sustainable donation municipal donations were reported as being utilized for a range of positive impacts, including expansion of medical clinics and hospitals, support of libraries and maintenance of public services (e.g., playgrounds, splash pads).

Overall most participants noted that the donations were effectively meeting the purpose they were being applied to.

6.2 Summary

Of the municipalities across Alberta, Ontario and BC contacted, seven from Ontario and five from BC participated. The majority did not have specific policies in place used to govern the acceptance and usage of donations but instead only used the *Income Tax Act*.

While donors were not given complete control over the use of funds provided (in keeping with the *Income Tax Act*) a number of municipalities had set up options to channel donations towards that were either always in effect or set up short-term for a specific purpose. Park benches, picnic tables and trees were the most common forms of donations seen across both provinces. However, other unique uses were identified. In the end, donations were seen as effective but not necessarily resulting in a significant impact on the municipalities based on comparison of their relative amounts to the municipalities' fiscal budget.

¹ This public park contains items and apparatuses that engage each of the five senses to provide an alternative form of public activities and engagement.

7. DISCUSSION

This section reviews the findings from different lines of research and distils key themes arising which will set the stage for refining the challenge and opportunities associated supporting sustainability, satisfaction and public participation and in effect of donations to these purposes. It begins first by reviewing the different findings, and then sets out the key themes and their strategic implications, which are connected to the four research questions. Finally, the conclusion refines the analytical framework in light of these findings and analysis, and identifies the implications for crafting options for North Saanich to consider as well as criteria for evaluating these options.

7.1 Summary of Findings

What follows provides a summary of the principle findings from Sections 4-8:

Literature review – Sustainable Development and Improvements to Public Participation in Municipal Governments Can Increase Volume of Donations

Public participation through information sharing and involvement in decision-making was found to positively correlate with donations provided. Parklands and environmental-focused options were identified as popular purposes for public donations to municipalities. In addition, strong public ties can be made with parklands and greenspaces to assist with having the public support these areas fiscally or otherwise. However, inclusion can be difficult to undertake but there are a number of methods available for municipalities to apply.

Survey Findings: North Saanich – Unclear Level of Interest

The survey of North Saanich residents and employees had a low level of respondents. This low volume of information from the number of respondents makes the information unlikely to be representative. Those that did participate in the survey ranged from minimal to moderate involvement, again making level of interest unclear. The reason for the failure of North Saanich's crowdfunding initiative cannot be confidently concluded from the results, it could be linked to either disinterest in donating to North Saanich or disinterest in the purpose. However, low volume of donations means minimal impact on municipalities as a whole.

Survey Findings: Ontario and British Columbia – Opportunities for Public Participation Available

The federal legislation restricts the ability for donors to directly determine the application of donations. Policies were also in place in multiple municipalities to avoid negative impacts resulting from accepting donations. However, specific options and channels set up by municipalities were found that allowed donors to partially influence donation applications. In addition, multiple municipalities identified parkland-related options for donors to channel funds towards. Some municipalities also allowed the public to participate in the discussion of channeling donation funds.

7.2 Identifying Themes Across Lines of Evidence

The research project's findings were evaluated to draw out the key themes across lines of evidences. From this evaluation three themes were identified and are discussed in the subsections below.

Parklands: The Primary Focus and Driver for Donations

What was clearly found to be a priority was parklands in a number of senses. In Section 4.3 the literature showed that satisfaction arose from improvements to areas such as libraries, schools, healthcare and greenspaces (improvements, tree planting, benches, playgrounds, etc.) and donors being able to channel their funds towards these purposes. In particular, donations and support of local greenspace was found to increase donor and general public sense of community and protectiveness towards the municipal areas (Section 4.3). From both the surveys and literature review (Section 4.3) the primary intent of donations, if possible, was towards public parks in some manner. This could be in the form of benches, trees, picnic tables, land donations and support for playground development. While some respondents clearly stated they did not allow donors to provide funds with an intent, the majority had methods of contributing to practices the municipality had in place to support parklands and thereby drive provision of donations.

Increased Public Knowledge Impacts Volume of Donations

Literature found correlations between public participation and donations (Section 4.1). In particular, it was noted that increasing the public's knowledge of the usage and effectiveness of donations increased the volume of donations. This showed that there is a positive benefit to improving public participation in the municipal government to both their level of knowledge and the volume of donations provided. From the literature review positive correlations with volume of donations to a municipality were found from three primary areas: local income distribution, donor satisfaction and effective usage of crowdfunding initiatives (Section 4.1 and 4.2).

Positive Impacts of General Community Participation and Links with Donations

An interesting area to note from the literature review in Section 4.4 was that an increase in the public participation with respect to application and usage of donations showed increases support, trust and comprehension (both for municipal employees and general public). The literal act of public participation in greenspaces (e.g., tree planting) was shown to not only directly improve sustainability of a municipality but also showed significant benefits to the community as a whole (Section 4.3). It was also reported that the general sense of community and protectiveness towards municipal areas was directly tied to donations and support of greenspaces (Section 4.3).

7.3 The Strategic Implications of Findings

These findings directly tie into each of the project's four research questions with strategic implications. With respect to the primary research question, it is clear that the three themes identified in Section 7.2 should each be addressed with growth in community participation, public knowledge and parkland priorities.

It is very unclear the level of satisfaction at this point as it was not a measurable item from the various lines of evidence. However, this does not mean that encouraging and having a better process for vetting donations from the public cannot be expanded or improved. A public donor's ability to select the purpose for their municipal charitable donations significantly varied, and in some cases the municipality would provide a donor with little knowledge of its future application. A reason behind the limited influence is because, as previously mentioned, municipalities must carefully follow the CRA laws for any donations accepted. Other municipalities either allowed a donor indicate a potential use or allowed them to directly select the use. The literature showed correlation between allowing donors to select usages and amount of donations (Section 4.4). This will increase the likelihood of satisfaction of donors by being able to make this choice, as well as that of North Saanich by receiving a larger volume of donations from their residents.

In terms of sustainable development, there is an opportunity for both donations and other forms of community contributions (e.g., tree planting) to positively impact North Saanich. As the research showed parklands as the top driver for residents to donate to their municipalities it is clear that the focus on sustainable development will need to consider improvement and protection of greenspaces and related areas.

The general lack of public participation in municipal affairs appears to also be an issue, and potentially be a primary reason for the low volume of donations. With little interest or knowledge of the municipal government, the public is less likely to be willing to provide North Saanich with financial support for specific initiatives. The literature review (Section 4.4) showed that public participation and their involvement in the municipality are directly linked with donations and their participation in the application of donations. In addition, Section 4.4 depicts how the volume of donations was found in the literature review to correlate with the level of public knowledge of their municipality and government.

7.4 Conclusion – The Challenges of Donations: Including the Public and Raising Funds

This section provided a high-level review of findings from Sections 4–6 and identified several themes: a lack of interest in donations, connections between participation and donation, interest in parklands and the importance of public knowledge, including its link to donations, were drawn from the findings.

A municipality must consider sustainable development and environmental focuses as priorities to address as they were found to be a common high area of interest for both the public and municipalities. These considerations can provide the opportunity for a higher volume of

donations as the public has already been found to more commonly provide donations towards these purposes. A common theme of evidence across each individual themes was the importance to provide the public with the opportunity to participate. Allowing the public to be further involved in municipal proceedings was also linked to increases in donations. The donor, or the general public, being able to influence the application municipal donations correlated with increases in donations.

The areas that North Saanich needs to consideration to address satisfaction, public participation and sustainable development and to increase donations received are: (1) developing the relationship between the residents and North Saanich; (2) directing donations towards sustainable development; (3) providing the opportunity for directing donations; and (4) increasing interest through sharing the knowledge of benefits to municipal donations. These changes will allow the public to become more active participants in the overarching process of their municipal affairs.

7.5 Revised Analytical Framework

This project's goals, drivers, findings and discussion have been considered and from this information the analytical framework in has been developed. As depicted in Figure 7, this information was then used to develop the potential options discussed in Section 9.

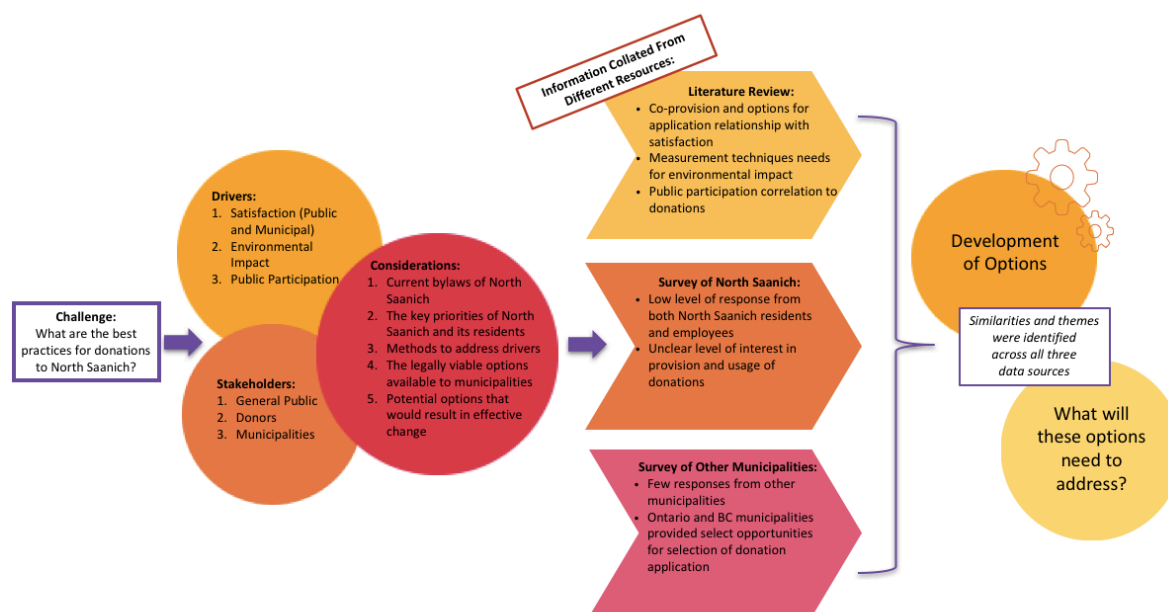


Figure 7 – Revised Analytical Framework

8. OPTIONS AND RECOMMENDATION

This Section provides the three options that were developed based on the discussion and review of findings. Each of these options have been evaluated using six key assessment criteria. Based on this evaluated one of the options has been recommended for North Saanich to apply with a strategy provided as to how to implement this recommended option.

- Option 1: Public Participation Approach: Outreach and Include – focus directly on including North Saanich residents in the municipal proceedings and charitable donations. Allowing them to have greater influence and observe impacts could benefit North Saanich in multiple ways.
- Option 2: Environment and Sustainability: Look at the Long Term – focus on projects and goals that have sustainable commitments as their primary drivers, ensuring donations have long-term impacts on the community.
- Option 3: Think Both Small and Big: Advertise on Both Fronts – focus on both low-cost donation options as well as higher-cost ones with involvement of the public in their design and selection.

These options will be assessed their viability and highest potential for success and impact through application of five assessment criteria. Three of the criteria – satisfaction, sustainability and public participation – were developed to specifically address the research questions.

1. Evidence: consider the background information on its effectiveness of the option.
2. Satisfaction: consider the potential level of satisfaction North Saanich and its residents.
3. Sustainability: consider its contribution to sustainability and its environmental impact.
4. Public Participation: consider how it will affect public participation in the municipality.
5. Level of Impact: consider its overall viability and potential for success.

Section 8.1 sets out the options in more detail, and evaluates them against the criteria in Section 8.2. Section 8.3 recommends the option to select and Section 8.4 explains how best to implement this option.

8.1 Options

Option 1 – Public Participation Approach: Outreach and Inclusion in Governance

This option is designed to improve the participation of the public by both improving methods of reaching out to them as well as options for them to be included in the municipal proceedings and decisions. At present the public are allowed to attend North Saanich’s general meetings and contact the municipality should they wish; however, is unlikely to be seen by the majority of residents as an item of primary interest.

Instead North Saanich could consider new and better methods of including the public in the municipal government to let them feel a member of local community. The more the public participates and becomes aware, connected, involved, part of donations and their purposes, and it becomes personal the more improvements will be seen on multiple fronts.

Various opportunities should be developed to allow for participation of the public of all ages in municipal activities that result in improvements to North Saanich as a whole (e.g., tree planting, park cleanup). With improvement in public participation, donations might be increased through allowing the newly involved public to better influence and determine the applications of donations North Saanich receives. This has the potential to bring the community together and form a stronger bond with their local government. This would in turn increase the likelihood of crowdfunding having a greater success.

The crowdsourced funds could be put forward to the public to decide their application rather than giving them a single option. This could be done either by eliciting ideas from the public or by determining a few key options that North Saanich needs support for and offering those as options for the public to select. When the funds have been raised and the purpose achieved the public should be allowed to not only attend events, such as the initiation and completion but also participate in the process they have helped raised money for throughout.

To assist with connecting with the public, partnerships could be developed with both local organizations and charities. These partnerships would focus on the purpose of the donations and achieving mutual goals.

Option 2 – Environment and Sustainability: Look at the Long Term

This second option takes a long-term approach to look at sustainable development in North Saanich. Methods of application for donations that are provided are assessed as to how they can be used to support the environment and improve sustainability. While individual donations vary in size and amounts, it is worth considering working towards a focus on a singular item to benefit the community and support the municipality in the long-term. This does not mean declining donations given for other purposes, but rather, advertising one (or potentially two) main priorities for donations the public can fund. These priorities can be selected based on needs that North Saanich has for environmental sustainability or areas of the municipality which should be protected and maintained with the support of the public.

At North Saanich public events and activities, the public can be informed of how they can help support sustainably development of their community. This can include potential purposes they can provide donations towards that would further these causes. The more visible the positive impacts on the local environment these donations have made is provided to the public, the ore likely North Saanich is to receive future ones to support similar causes. The structure of this approach would be similar to that charities take in gaining donations but instead it would be supporting direct items in the local community itself.

This option would need to clearly show the net benefits following completion of each application of purpose to promote future donations being provided. It would directly target the portion of the public with environmentally-focused priorities and a wish to improve the community in these areas. However, there is a risk that a large portion of the public would be uninterested in participating in this option as a whole if the environment is not one of their priorities.

Option 3 – Think Both Small and Big: Advertise on Both Fronts

This final option looks to both better include the public in the municipal proceedings, thereby building a stronger community, and provide options to positively impact North Saanich on the front of sustainability and satisfaction. The public will be directly involved in the actual development of options that, from their input, will focus on what they feel are the key priorities and would be willing to support.

The first category of donations comprises small sums but with the potential for greater quantities. One or two primary options can be developed to allow individuals to directly support something they believe in a singular manner rather than as part of a larger group. In addition to public participation in the development of the options the public can also be given the opportunity to participate in the implementation of selected options (e.g., tree planting). Having a primary option or two for individual donations to fund will help attract a higher volume of funds for those that want to have personal purposes and direct connection to the resulting benefit. Separate from this, North Saanich should, at any time, have a larger goal (or two) for people to support that they see would benefit themselves and their community and would be willing to fund as part of a larger crowd.

A key component for both fronts is better advertising to ensure the public is aware of options available and the benefits their contributions to North Saanich would do. Park benches are already a popular item for smaller donations in North Saanich but potentially another focus for small-scale funding could benefit the community rather than a risk of too much support for benches without sufficient locations to place them. The alternative option should be developed with careful consideration as to how it would most benefit North Saanich and the potential donor themselves.

The second front for donations might benefit more from have the public meet to brainstorm what North Saanich needs most. This would involve first holding discussions with residents at city hall proceedings or at community events. At these events the floor should be open for public opinions to be voiced about potential options that can be developed to attract funds. This involvement in design might help draw an increase in donations and more rapidly reach the required sum.

This should be carefully approached because, without making it clear to the public about the new ideas and options, very little changes in volume or intent of donations may occur. Option 3 would be strong combination, allowing North Saanich to make decisions on portions but still reaching out to the public for ideas and opinions.

8.2 Comparing the Options

The three options were compared to the five criteria. Table 8 summarizes the conclusions of this analysis and the more detailed justification for these rankings is discussed below.

Table 8 – Evaluation of Options

Option	Evidence	Satisfaction	Sustainability	Public Participation	Level of Impact
1-Public Participation Approach	Moderate	Moderate	Low	High	Moderate
2-Environment and Sustainability	Low	Moderate	High	Low	Low-Moderate
3-Think Both Small and Big	Moderate	High	Moderate	Moderate	Moderate-High

Option 1 – Public Participation Approach

The public participation from Option 1 was shown in literature review to benefit the positive impacts, and the amounts, of donations. It was also found that donors knowing the impacts of their funds can promote donations. This option would likely result in moderate satisfaction overall for the public and North Saanich. The high level of engagement with the public has the opportunity to result in higher levels of public satisfaction; however, the higher need for resources from North Saanich could result in lower levels of satisfaction. Option 1's sustainability has been ranked low since this is not a direct area of focus for donations. As public participation is the primary focus, it receives the highest ranking. Overall, Option 1 has been given a moderate average impact based on the evidence available.

Option 2 – Environment and Sustainability

While Option 2's focus on sustainable development has been identified as a common theme of interest for public and municipal governments, this option does not have direct evidence supporting its overall effectiveness or impact. This option would likely result in moderate satisfaction as the environment and sustainability are both areas of interest for municipalities and the public. Sustainability is ranked highest for Option 2 as this is its primary area of focus. Option 2 has the lowest ranking as primary area of focus has already been selected, prior to involvement with the public. Overall, Option 2 has been given a low-moderate average impact; however, it is not substantially supported by evidence.

Option 3 – Think Both Small and Big

Option 3 would allow the public to participate in coordination of donations; while limited options are made available they are initially developed with the public. This method of participation has been found in literature to positively impact donations (Section 4.4). This option has the greatest likelihood of providing satisfaction as it has a moderate level of evidence supporting its effectiveness in terms of the public involvement in provision and usage of donations and municipality's control over donation acceptance. Option 3 promises to have a moderate level of sustainability as parkland-related donations has already been identified as a relatively common form of donations. Public participation has been ranked moderate for Option 3 since the public would be involved in development; however, following development the public's level of influence would be reduced. Overall, Option 3 is expected to have a moderate-high average impact.

8.3 Recommendation – Option 3: Think Both Small and Big

Option 3 – Think both Small and Big has been recommended for three reasons. First, improving satisfaction, sustainability and public participation were all identified as important by the client for this project. Option 3 addresses all three in a moderate to high way.

Second, the involvement of the public in the development of channels for donations will both increase public participation, addressing the challenge identified in Section 7.4, and raise their awareness of the benefits their funds could provide North Saanich. The public would be in closer contact with North Saanich and potentially have a better overall knowledge of the positive impacts of donations. A donor would have a greater level of influence on the application of their individual donations by selecting the channel and the development of the channels would be increasing the level of influence from the general public as a whole.

The growth in public engagement may improve the feeling of community in North Saanich. These improvements have the ability to provide satisfaction to both residents and North Saanich itself.

The primary risk for potential failure is to select “big” projects that are at a scale not attainable and are not a main interest of the community.

8.4 Strategy for Recommended Option Implementation

For Option 3 to be implemented requires a detailed strategy, provided below in Table 9. Three separate stages have been identified for Option 3's development and roll-out.

- Stage 1: Discussion and Preparation would work to review the research project and plan development of Option 3.
- Stage 2: Outreach and Development would use Stage 1 results and work with the public to decide what are the community's priorities and how donations could support these.

- Stage 3: Implementation would complete the last of the planning and fully implement Option 3. If started in October 2018, Option 3 could be in place by April 2020.

Table 9 – Implementation Strategy and Timeline

Stage	Component	Timeline
Stage 1: Discussion and Preparation (Option 3)	Discussion: <ul style="list-style-type: none"> • Review findings and recommendations from research project. • Select option to proceed with (note: Option 3 selection has been assumed in this strategy). • Confirm selection with Council. 	December – February 2018
	Charitable Donations: <ul style="list-style-type: none"> • Develop a list of both large scale and small scale potential applications for donations. • Compare to effectiveness of previous usage of donations and needs of North Saanich. 	February – March 2019
	Outreach Planning: <ul style="list-style-type: none"> • Plan dates and times to use municipal facilities. • Confirm dates, times and staffing with Council. 	April – May 2019
	Preparation: <ul style="list-style-type: none"> • Share dates and times on website and via email. 	May – June 2019
Stage 2: Outreach and Development (Option 3)	Community Outreach: <ul style="list-style-type: none"> • Have public involved in discussion of this topic at district proceedings to allow opinions to be voiced. • Host discussion in-house on methods to promote sustainability in the community and ensure satisfaction of all parties. 	July – September 2019
	Information Collection and Decision: <ul style="list-style-type: none"> • Record key opinions and justifications. • Review this information to determine the most applicable, relevant and widespread feedback. • With Council, select final applications for donations to support. 	October – November 2019
	Methods Development: <ul style="list-style-type: none"> • Ensure methods of funding each target a specific 	December –

Stage	Component	Timeline
	purpose developed with the public. <ul style="list-style-type: none"> Carefully follow policies and CRA. 	January 2020
Stage 3: Implementation (Option 3)	Preparation: <ul style="list-style-type: none"> Develop clear depictions of the final plan to support community. Clearly outline methods for donations and how they will support the community priorities. 	February – March 2020
	Final Implementation: <ul style="list-style-type: none"> Provide final decision with Council for approval. Release of final plan and opportunities for public to support the community. 	April 2020

Please note, the dates associated with the components of these three stages are estimated. There is potential for them to require modification as the program proceeds based on speed of activities being completed or extension to properly complete the required components.

Figure 8, below, depicts Option 3 in each of the three stages

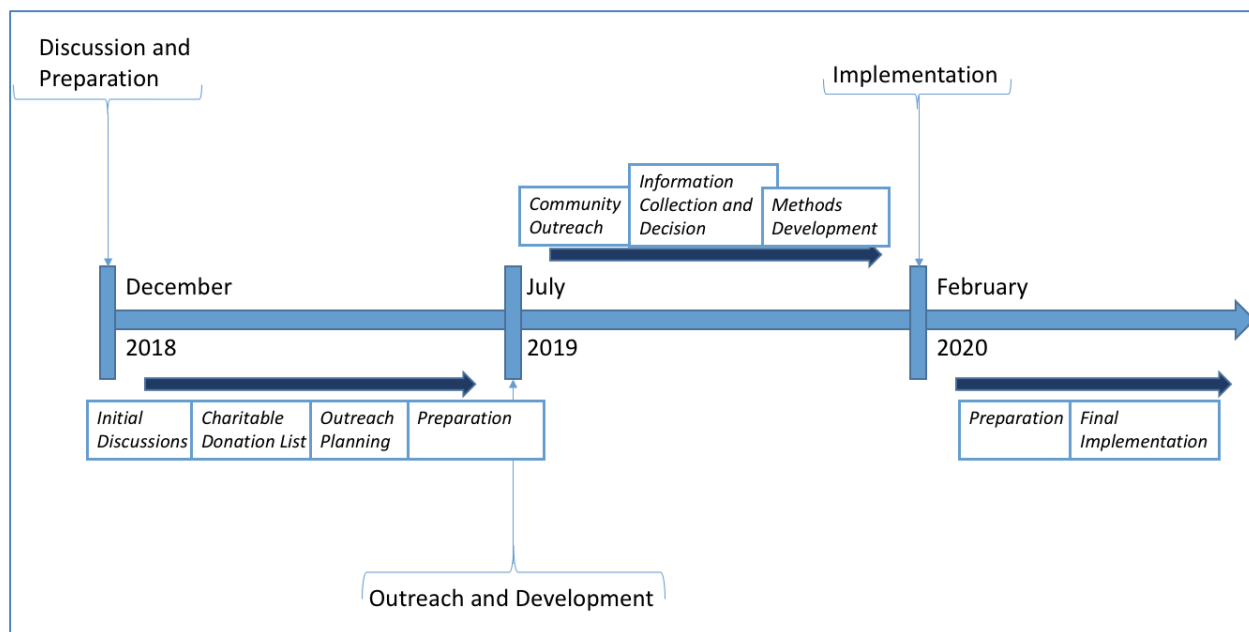


Figure 8 – Option 3 Timeline

While Figure 8 indicates that each stage requires the preceding one to be completed before its initiation, the components within them have flexibility. These components, within their related

stage, can have significant periods of overlap and flexibility on timelines. The dates listed in Table 9 are approximate with the only the start and end times needing to be carefully followed.

9. CONCLUSION

This project aimed to provide North Saanich with a review of methods to address the three primary areas of interest, sustainable development and public participation, with donations being the primary means. Three sets of information were evaluated to assist with this goal: literature review; survey of North Saanich residents and employees; and survey of other municipalities' employees. The data collected was reviewed and evaluated with respect to the research project's goals to assist with determination of what steps could be taken to assist North Saanich.

The satisfaction of donors was shown to be linked to their ability to influence a donations usage while that of municipalities was to avoid incurring costs from accepting donations. Greenspace was one of the main areas of interest for donors and research showed that there were various methods of donation application municipalities could use along these lines for sustainable development. While municipalities were generally found to have many options for the general public to participate, there did not appear to be an interest from the public. However, methods of improving public participation and the significant benefit towards to municipality on both the sustainable development and donation front were identified.

The significant lack of North Saanich participants in the survey left a data gap in that area which, while it allowed for inferences to be made, may also have meant important information and ideas for improvements were missed. Residents may be an area that deserves further investigation to help develop the proposed Option 3 for implementation. In addition, a future study could directly investigate practices in place in other municipalities similar to that being proposed in Option 3 to evaluate their effectiveness and potentially work to make it even more effective and applicable to North Saanich directly.

It will be important for the client to consider if North Saanich residents are willing to support the municipality in the areas that are selected. What forms of support can or will residents provide and how will these effect the three areas of interest? Closing the data gaps mentioned in the previous paragraph may help address this question.

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