



MERGED AGENDA FINANCE AND AUDIT COMMITTEE MEETING

April 10, 2019, 9:00 AM - 12:00 PM
Board Room, Service and Resource Centre,
411 Dunsmuir Street, Nanaimo, BC

Pages

1. CALL THE MEETING OF THE FINANCE AND AUDIT COMMITTEE TO ORDER:
2. INTRODUCTION OF LATE ITEMS:
 - a. *Agenda Item 6(d) Funding Request from Mid-Island Business Initiative - Add Delegation from Bob Moss, Managing Broker, NAI Commercial.*
3. ADOPTION OF AGENDA:
4. ADOPTION OF MINUTES:
 - a. **Minutes** 4 - 10

Minutes of the Finance and Audit Committee Meeting held in the Boardroom, Service and Resource Centre, 411 Dunsmuir Street, Nanaimo, BC on Wednesday, 2019-MAR-20 at 9:00 a.m.
5. PRESENTATIONS:
 - a. **Presentation re: Final 2019-2023 Financial Plan** 11 - 82

To be introduced by Laura Mercer, Acting Director, Financial Services.
6. REPORTS:
 - a. **Closed Captioning of Meetings** 83 - 87

To be introduced by Sheila Gurrie, City Clerk.

Purpose: To request that the Finance and Audit Committee recommend that Council approve implementation of closed captioning for audio and video recorded meetings.

Recommendation: That the Finance and Audit Committee recommend that Council direct Staff to proceed with the implementation of closed captioning for audio and visually recorded meetings, and allocate \$ 22,400 for the annual

license fee plus one-time implementation and start-up costs of \$2,900, to be funded from general taxation.

b. Hosting the Association of Vancouver Island and Coastal Communities Annual Convention 88 - 103

To be introduced by Sheila Gurrie, City Clerk.

Purpose: To provide Council with background information regarding hosting of the Annual Association of Vancouver Island and Coastal Communities Convention and receive Council authorization to host this event in 2020.

Recommendation: That the Finance and Audit Committee recommend that Council:

1. Submit an application to host the Association of Vancouver Island and Coastal Communities 2020 Annual Convention; and,
2. That if the application is successful, commit up to \$15,174 in the 2020 budget to host this event at the Vancouver Island Conference Centre, with funding to be allocated from general taxation.

c. Consideration of New Permissive Tax Exemption Applications 104 - 193

To be introduced by Laura Mercer, Acting Director, Financial Services.

Purpose: To obtain Council approval regarding the new permissive tax exemption applications received for properties to be exempt from 2020 property taxes.

Recommendation: That the Finance and Audit Committee recommend that Council:

1. Award a permissive tax exemption for the 2020 tax year to the Nanaimo Brain Injury Society for property it leases at 106 – 285 Prideaux Street;
2. Award a permissive tax exemption for the 2020 tax year to the Let Me Be Me Learning Foundation for property it leases at 200 – 1585 Bowen Road;
3. Award a permissive tax exemption for the 2020 tax year to the Nanaimo 7-10 Club Society for property it leases at 303 – 285 Prideaux Street;
4. Award a permissive tax exemption for the 2020 tax year to Nanaimo Region John Howard Society for property it owns at 2353 Rosstown Road; and,

5. Award a cash grant for the 2019 property taxes to the Nanaimo Region John Howard Society for property it owns at 2353 Rosstown Road.

d. Funding Request from Mid-Island Business Initiative

194 - 209

To be introduced by Dale Lindsay, Director, Community Development.

Purpose: To provide Council with options regarding the funding request from Mid-Island Business Initiative for the Manufacturing Technology & Entrepreneurship Council program.

Delegation:

1. Bob Moss, Managing Broker, NAI Commercial.

Recommendation: That the Finance and Audit Committee provide direction on which option they choose to recommend to Council for funding the request from the Mid-Island Business Initiative.

7. OTHER BUSINESS:

8. QUESTION PERIOD:

9. ADJOURNMENT:

MINUTES
FINANCE AND AUDIT COMMITTEE MEETING
BOARD ROOM, SERVICE AND RESOURCE CENTRE
411 DUNSMUIR STREET, NANAIMO, BC
WEDNESDAY, 2019-MAR-20, AT 9:00 A.M.

Present: Mayor L. Krog, Chair
Councillor S. D. Armstrong
Councillor D. Bonner
Councillor T. Brown (arrived 10:15 a.m.)
Councillor B. Geselbracht
Councillor E. Hemmens
Councillor Z. Maartman
Councillor I. W. Thorpe
Councillor J. Turley

Staff: J. Rudolph, Chief Administrative Officer
R. J. Harding, Director, Parks and Recreation (arrived 9:09 a.m.)
B. Sims, Director, Engineering and Public Works
L. Mercer, A/Director, Financial Services
W. Fulla, Manager, Business, Asset & Financial Planning
B. Wardill, A/Manager, Revenue Services
J. Holm, Subdivision Approval Manager/Approval Officer
L. Bhopalsingh, Manager, Community & Cultural Planning (vacated 10:10 a.m.)
D. Johnston, A/Manager, Arenas
A. Manhas, Economic Development Officer (vacated 9:30 a.m.)
S. Newlands, Parks Project Coordinator
S. Gurrie, City Clerk
J. Vanderhoef, Recording Secretary

1. CALL THE FINANCE AND AUDIT COMMITTEE MEETING TO ORDER:

The Finance and Audit Committee Meeting was called to order at 8:58 a.m.

2. INTRODUCTION OF LATE ITEMS:

- (a) Agenda Item 6(a) - Delegation from John Hankins, CEO, Mid-Island Business Initiative - Add - Correspondence from Mid-Island Business Initiative and Letters of Support from Local Organizations.
- (b) Agenda Item 7(k) - Gallows Point Dock and Ramp Repairs - Add Delegation from Gary Weikum and David Carter, Protection Island Neighbourhood Association.
- (c) Remove – Agenda Item 7(n) - Purchase of New Bylaw Department Fleet Vehicle.

3. ADOPTION OF AGENDA:

It was moved and seconded that the Agenda, as amended, be adopted. The motion carried unanimously.

4. ADOPTION OF MINUTES:

It was moved and seconded that the Minutes of the Finance and Audit Committee Meeting held in the Shaw Auditorium, Vancouver Island Conference Centre, Nanaimo, BC, on Wednesday, 2019-FEB-20 at 9:00 p.m. be adopted as circulated. The motion carried unanimously.

5. DELEGATIONS:

It was moved and seconded that the Finance and Audit Committee permit John Hankins, CEO, Mid-Island Business Initiative, to speak for ten minutes.

The motion was defeated.

Opposed: *Councillors Armstrong, Hemmens, Maartman and Thorpe*

- (a) Delegation from John Hankins, CEO, Mid-Island Business Initiative, regarding Economic Development Activities and the forward plan for the Mid-Island Business Initiative

John Hankins, CEO, Mid-Island Business Initiative, spoke regarding the Mid-Island Business Initiative's work in the community and requested that Council invest \$48,000 towards the Mid-Island Business Initiative over the next six months.

R. Harding entered the Boardroom at 9:09 a.m.

Committee discussion took place regarding:

- Potential conflicts with the *Community Charter*
- Deliverables provided within the six months: Tech Stack survey going out to local technology companies, recreate Okanagan's "Hitchhikers Guide to Tech", school programs with School District 68 and Vancouver Island University, and growing the local technology talent pool
- What is a Tech Stack survey: looking for details regarding the base programming that organizations use to develop their software
- Input from the City's Economic Development Department
- Partnerships with other organizations throughout the City
- Receiving a report from Staff
- Supporting the technology sector in Nanaimo
- Timeframe for Staff to prepare a report before the next Finance and Audit Committee meeting
- Completing the Strategic Plan before putting money into other aspects
- Mid-Island Business Initiative fills a gap in the local economy
- Following a good governance model
- Staff's workload

It was moved and seconded that the Finance and Audit Committee direct Staff to prepare a report regarding the request from Mid-Island Business Initiative for a \$48,000 investment over the next six months. The motion carried.

Opposed: Councillor Bonner

A. Manhas vacated the Boardroom at 9:30 a.m.

6. REPORTS:

(a) 2019 Budget Carryforwards

Introduced by Laura Mercer, Acting Director of Financial Services.

Bill Sims, Director of Engineering and Public Works, spoke regarding:

- Large total being carried forward under Engineering and Public Works Department
- Project cycles do not follow budget cycles
- Delays due to weather and contractors
- Constraints due to past Staff capacity has created a backlog of projects
- Projects that are in progress will have the entire amount carried forward

Committee discussion took place regarding:

- Ways to relieve capacity issues and get caught up on projects
- Will projects be prioritized
- Amount of carryforwards increasing and alternative options to complete projects

Jake Rudolph, Chief Administrative Officer, spoke regarding the option to bring in contractors to deal with the capacity issues and work through the backlog of projects.

Committee discussion continued regarding:

- Status of Nicol Street Upgrade
- Anticipate carryforward numbers will be lower next year

It was moved and seconded that the 2018 Budget Carryforwards report, dated 2019-MAR-20, be received for information. The motion carried unanimously.

(b) Nanaimo Volunteer & Information Centre Society Other Grant Funding Request

Introduced by Laura Mercer, Acting Director of Financial Services.

It was moved and seconded that the Finance and Audit Committee recommend that Council award an Other Grant to the Nanaimo Volunteer & Information Centre Society (OG-01) in the amount of \$1,551.46 to cover the cost of the rental of Beban Park Auditorium on 2019-APR-11 for their 2019 Volunteer Appreciation Luncheon and that Council continue to cover this annual cost for the duration of this Council's term. The motion carried unanimously.

(c) Community Action Team Funding Extension

Introduced by Jeremy Holm, Subdivision Approval Manager and Approval Officer, and Lisa Bhopalsingh, Manager, Community & Cultural Planning.

Committee discussion took place regarding:

- Who will be responsible for tracking the spending of this money
- Plan for how this money will be spent

It was moved and seconded that the Finance and Audit Committee recommend that Council approve the provision of additional funding from the Overdose Emergency Response Centre for Nanaimo's Community Action Team to support Indigenous community members. The motion carried unanimously.

(d) Seniors Connect Funding Extension

Introduced by Jeremy Holm, Subdivision Approval Manager and Approval Officer, and Lisa Bhopalsingh, Manager, Community & Cultural Planning.

Councillor Bonner vacated the Boardroom at 9:52 a.m. declaring a conflict of interest as he conducts business with people who receive funding from the Seniors Connect Funding program.

It was moved and seconded that the Finance and Audit Committee recommend that Council continue to receive funding from Employment and Social Development Canada under the New Horizons for Seniors program to continue existing Seniors Connect projects until 2019-DEC-31. The motion carried unanimously.

Councillor Bonner returned to the Boardroom at 9:55 a.m.

(e) Cultural Facility Multi-Year Lease Agreements

Introduced by Jeremy Holm, Subdivision Approval Manager and Approval Officer, and Lisa Bhopalsingh, Manager, Community & Cultural Planning.

Councillor Turley vacated the Boardroom at 9:58 a.m. declaring a conflict of interest as his wife is a member of the Symphony Board.

Committee discussion took place regarding:

- How applications are reviewed: Staff are looking for direction from Council on whether they should continue to review each application under a customized approach or apply a consistent approach
- Clarification that this is for City owned buildings
- How are organizations selected for co-management situations
- Were there missed opportunities for funding in that past due to lease agreements
- Is there any potential downfall to the City: Council and the organizations have exit clauses in their agreements
- Multiple sports organizations that have leases with the City

It was moved and seconded that the Finance & Audit Committee recommend that Council direct Staff to utilize a 10 year term of occupancy, with the option to renew for 10 additional years at the City's discretion, as the standard for future co-management and lease agreements related to City-owned cultural facilities such as the Port Theatre, Nanaimo Museum, Vancouver Island Military Museum, Nanaimo Art Gallery, and Harbour City Theatre buildings. The motion carried unanimously.

Councillor Hemmens vacated the Boardroom at 10:07 a.m.
Councillor Turley returned to the Boardroom at 10:07 a.m.

(f) Harbour City Theatre (25 Victoria Road) - Asset Management Update

Introduced by Jeremy Holm, Subdivision Approval Manager and Approval Officer, and Lisa Bhopalsingh, Manager, Community & Cultural Planning.

It was moved and seconded that the report titled "Harbour City Theatre (25 Victoria Road) – Asset Management Update", dated 2019-MAR-20, be received for information. The motion carried unanimously.

Councillor Hemmens returned to the Boardroom at 10:10 a.m.
Councillor Geselbracht vacated the Boardroom at 10:10 a.m.
L. Bhopalsingh vacated the Boardroom at 10:10 a.m.

(g) Travel Assistance Grant - Dover Bay Secondary Grade 9 Girls Basketball

Introduced by Richard Harding, Director of Parks and Recreation.

It was moved and seconded that the Finance and Audit Committee recommend that Council approve the request from the Dover Bay Secondary Girls Basketball team for a Travel Assistance Grant in the amount of \$600 for twelve (12) players to attend the Grade 9 Girls Basketball Provincial Championships held from 2019-FEB-28 through 2019-MAR-02 in Port Moody, BC. The motion carried unanimously.

(h) Travel Assistance Grant - Vancouver Island Special Needs Hockey Association

Introduced by Richard Harding, Director of Parks and Recreation.

It was moved and seconded that the Finance and Audit Committee recommend that Council approve the request from the Vancouver Island Special Needs Hockey Association for a Travel Assistance Grant in the amount of \$2,000 for twenty (20) players to attend the Southern California Special Needs Hockey Festival to be held from 2019-APR-26 through 2019-APR-28 in Valencia, California. The motion carried unanimously.

Councillor Geselbracht returned to the Boardroom at 10:12 a.m.

(i) Travel Assistance Grants Approval Process

Introduced by Richard Harding, Director of Parks and Recreation.

Committee discussion took place regarding:

- Empowering Staff
- Advisory Committees reviewing applications
- Does the City advertise these opportunities to all sports groups

Councillor Brown entered the Boardroom at 10:15 a.m.

Jake Rudolph, Chief Administrative Officer, spoke regarding how the Finance and Audit Committee meetings are being adjusted to become a business style meeting.

It was moved and seconded that the Finance and Audit Committee recommend that Council approve a change in the process for approving Travel Assistance Grants by:

- authorizing Staff to approve Travel Assistance Grants as per the criteria; and,
- directing Staff to provide a report to the Finance and Audit Committee with bi-annual updates on the distribution of funds.

The motion carried unanimously.

(j) Bid to Host the 2021 Royal Bank Cup, National Junior A Hockey Championship

Introduced by Richard Harding, Director of Parks and Recreation.

Committee discussion took place regarding a policy for reviewing these kinds of requests.

It was moved and seconded that the Finance and Audit Committee recommend that Council:

- support the Nanaimo Clippers Junior A Hockey Club bid to host the Royal Bank Cup National Junior A Hockey Championship in 2021; and,
- if the bid is successful, commit up to \$30,000 in the 2021 budget for the event.

The motion carried unanimously.

(k) Gallows Point Dock and Ramp Repairs

Introduced by Richard Harding, Director of Parks and Recreation.

Delegation:

1. Gary Weikum and David Carter, Protection Island Neighbourhood Association, spoke in support of the Staff report regarding Gallows Point dock and ramp repairs.

Committee discussion took place regarding the infrastructure needing replacement due to deterioration.

It was moved and seconded that the report titled "Gallows Point Dock and Ramp Repairs", dated 2019-MAR-20, be received for information. The motion carried unanimously.

(l) Nanaimo Aquatic Centre Score Clock Replacement

Introduced by Richard Harding, Director of Parks and Recreation.

Committee discussion took place regarding the number of lanes that are active during an event.

It was moved and seconded that the Finance and Audit Committee recommend that Council approve adding \$32,000 to the 2019 budget for a LED numeric score clock for the Nanaimo Aquatic Centre, to be funded from the Facility Development Reserve and a \$5,000 private contribution from the Nanaimo Riptides Swim Club. The motion carried unanimously.

(m) Emergency Track Repairs at the Rotary Bowl

Introduced by Richard Harding, Director of Parks and Recreation.

Committee discussion took place regarding:

- Legal ramifications
- Involvement of the Municipal Insurance Association

It was moved and seconded that the Finance and Audit Committee receive the report titled “Emergency Track Repairs at the Rotary Bowl”, dated 2019-MAR-20, for information. The motion carried unanimously.

7. ADJOURNMENT:

It was moved and seconded at 10:33 a.m. that the meeting terminate. The motion carried unanimously.

CHAIR

CERTIFIED CORRECT:

CORPORATE OFFICER

2019 – 2023 Financial Plan Update



April 10, 2019

Development and Review to Date

- Finance and Audit Committee meetings:
 - Budget Overview and Departmental Business Plans presented November 26th and 27th, 2018
 - 2019 – 2023 Draft Project Plan presented December 4th, 2018
 - Budget Recap presented December 5th, 2018
- eTown Hall held on December 10th, 2018
- 2019 – 2023 Financial Plan Bylaw approved
 - Adopted at Council meeting on January 14th, 2019
 - Referred to as the Provisional Five Year Financial Plan

2019 – 2023 Financial Plan

Projected Property Tax Increase

	2019	2020	2021	2022	2023
General Asset Management Reserve	1.0%	1.0%	1.0%	1.0%	0.0%
General Property Tax Increase	4.0%	2.6%	1.9%	1.8%	1.4%
2019 - 2023 Financial Plan - Final	5.0%	3.6%	2.9%	2.8%	1.4%

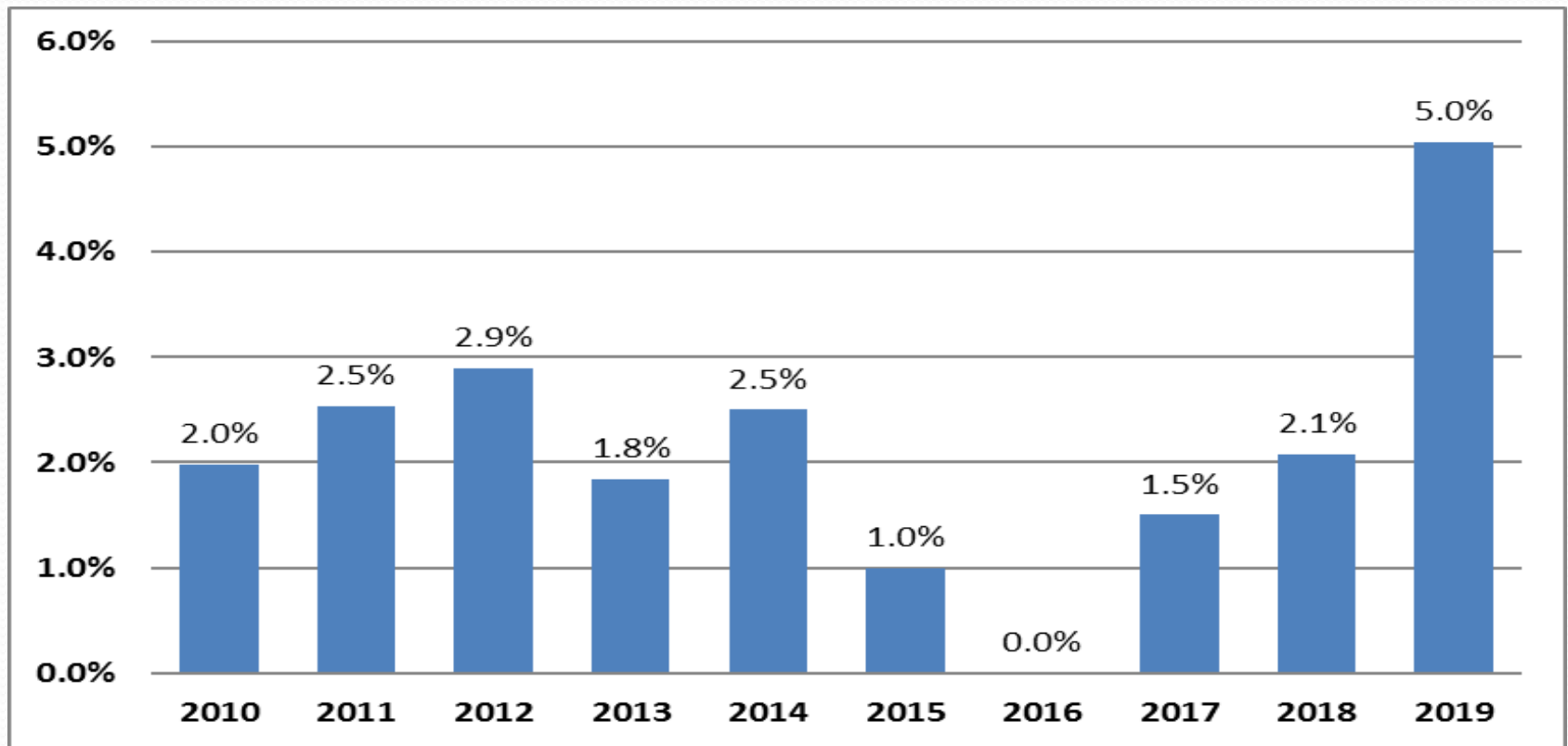
The approved annual 1% property tax increase for contribution to the General Asset Management Reserve currently ends in 2022

	2019	2020	2021	2022	2023
General Asset Management Reserve	1.0%	1.0%	1.0%	1.0%	0.0%
General Property Tax Increase	4.1%	2.6%	1.9%	1.6%	1.5%
2019 - 2023 Financial Plan - Provisional	5.1%	3.6%	2.9%	2.6%	1.5%

Property Tax History

2009: Council policy to reduce industrial tax rates to same level as commercial, completed in 2014

2013: Implementation of 1% annual increase for General Asset Management Reserve extended in 2017 to 2022



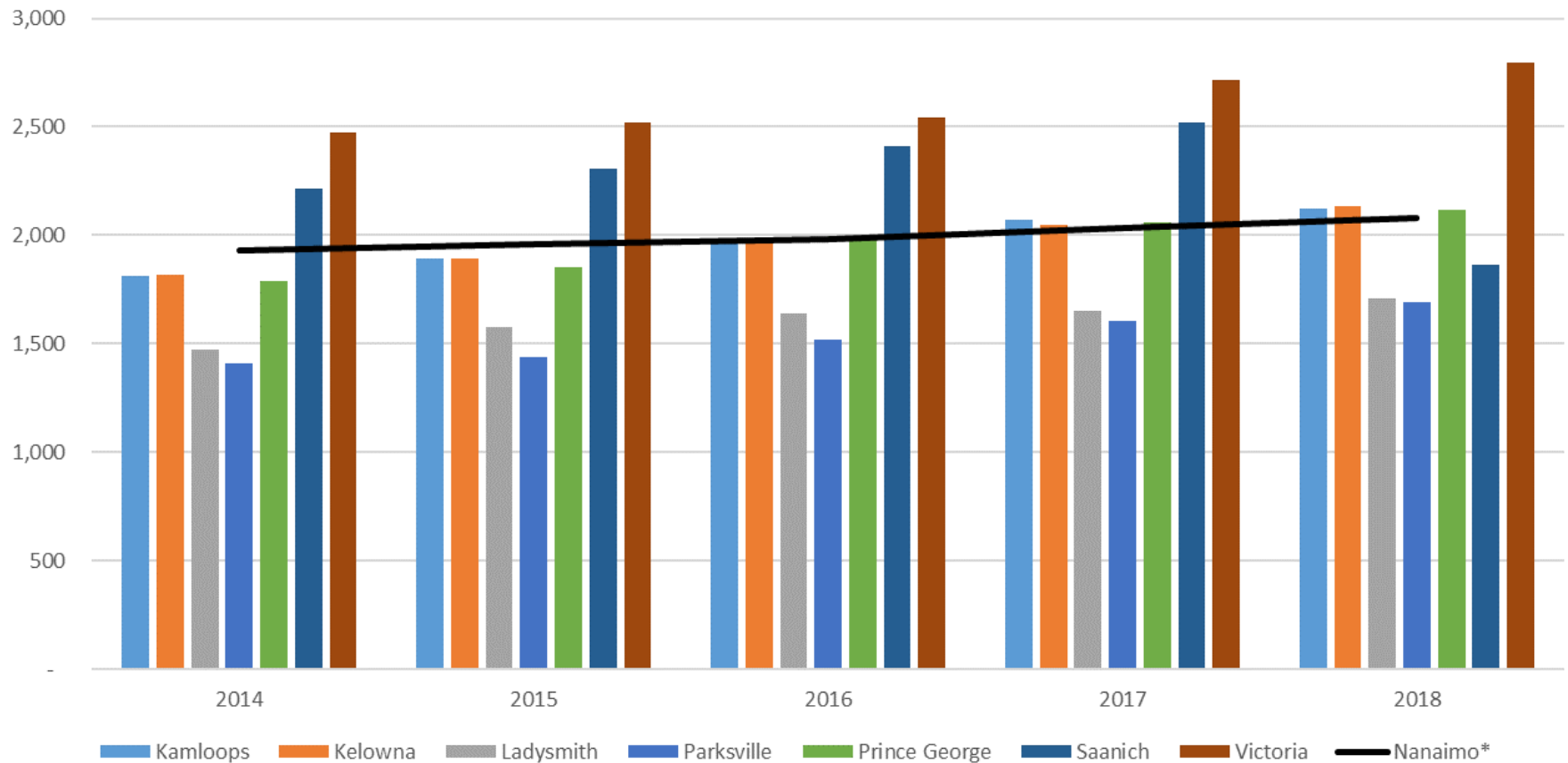
10 Year Avg (2010 - 2019) – 2.1%

Municipal Comparison

	2014	2015	2016	2017	2018
Kamloops	1,812	1,894	1,970	2,073	2,121
Kelowna	1,818	1,894	1,977	2,050	2,136
Ladysmith	1,471	1,578	1,638	1,653	1,708
Nanaimo*	1,931	1,961	1,982	2,037	2,081
Parksville	1,413	1,439	1,517	1,608	1,693
Prince George	1,792	1,853	1,979	2,059	2,116
Saanich	2,215	2,305	2,409	2,521	1,863
Victoria	2,472	2,518	2,544	2,715	2,795

* Includes Vancouver Island Regional Library (VIRL), since 2016 the City of Nanaimo has considered VIRL as a collection for other governments
 Source - BC Stats: 704 Taxes & Charges on a Representative House

Municipal Comparison



* Includes Vancouver Island Regional Library (VIRL), since 2016 the City of Nanaimo has considered VIRL as a collection for other governments
 Source - BC Stats: 704 Taxes & Charges on a Representative House

Typical Home

excludes property taxes collected for the RDN, School District, Hospital and Vancouver Island Regional Library

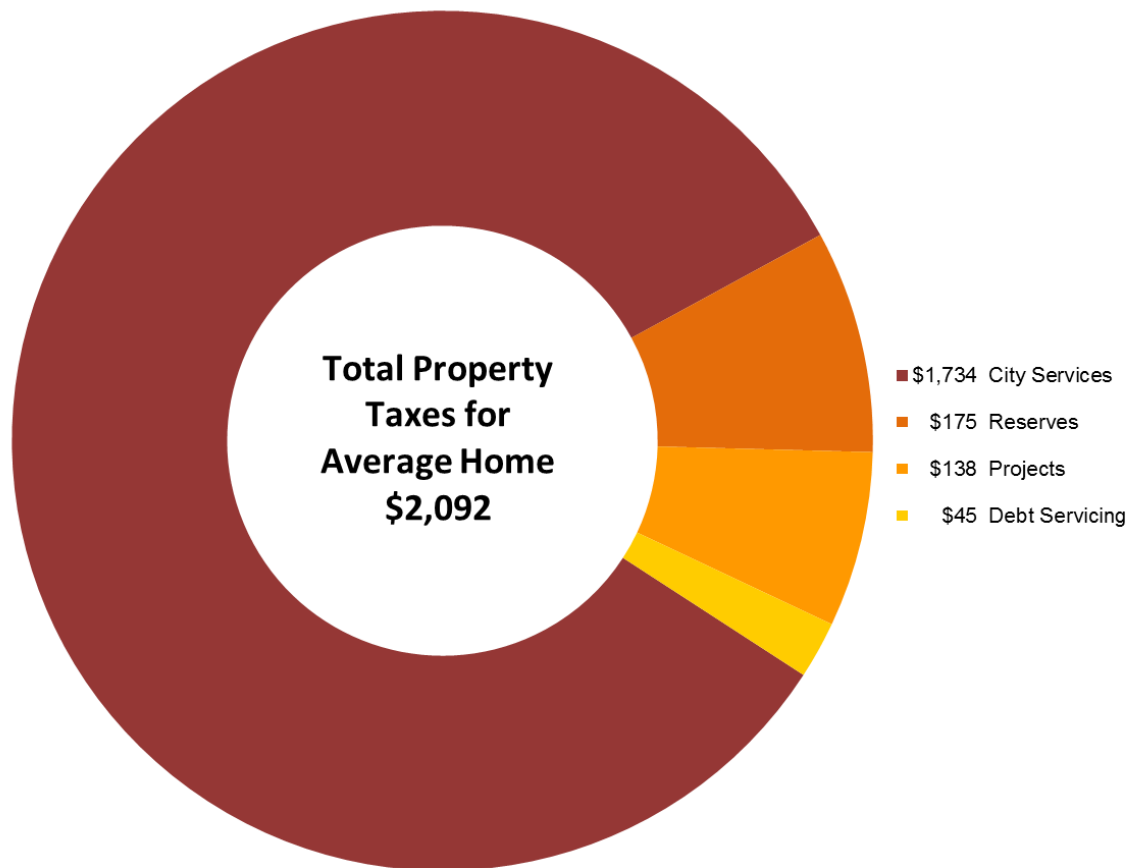
Impact on a Typical Home

	2018*	2019*	\$ Change	%
Property Taxes	\$1,991	\$2,092	\$101	5.0%
Municipal User Fees				
Water Fees	\$514	\$552	\$38	7.5%
Sewer Fees	\$130	\$135	\$5	4.0%
Sanitation Fees	\$165	\$170	\$5	3.0%
Total Municipal Taxes & User Fees	\$2,800	\$2,949	\$149	5.3%

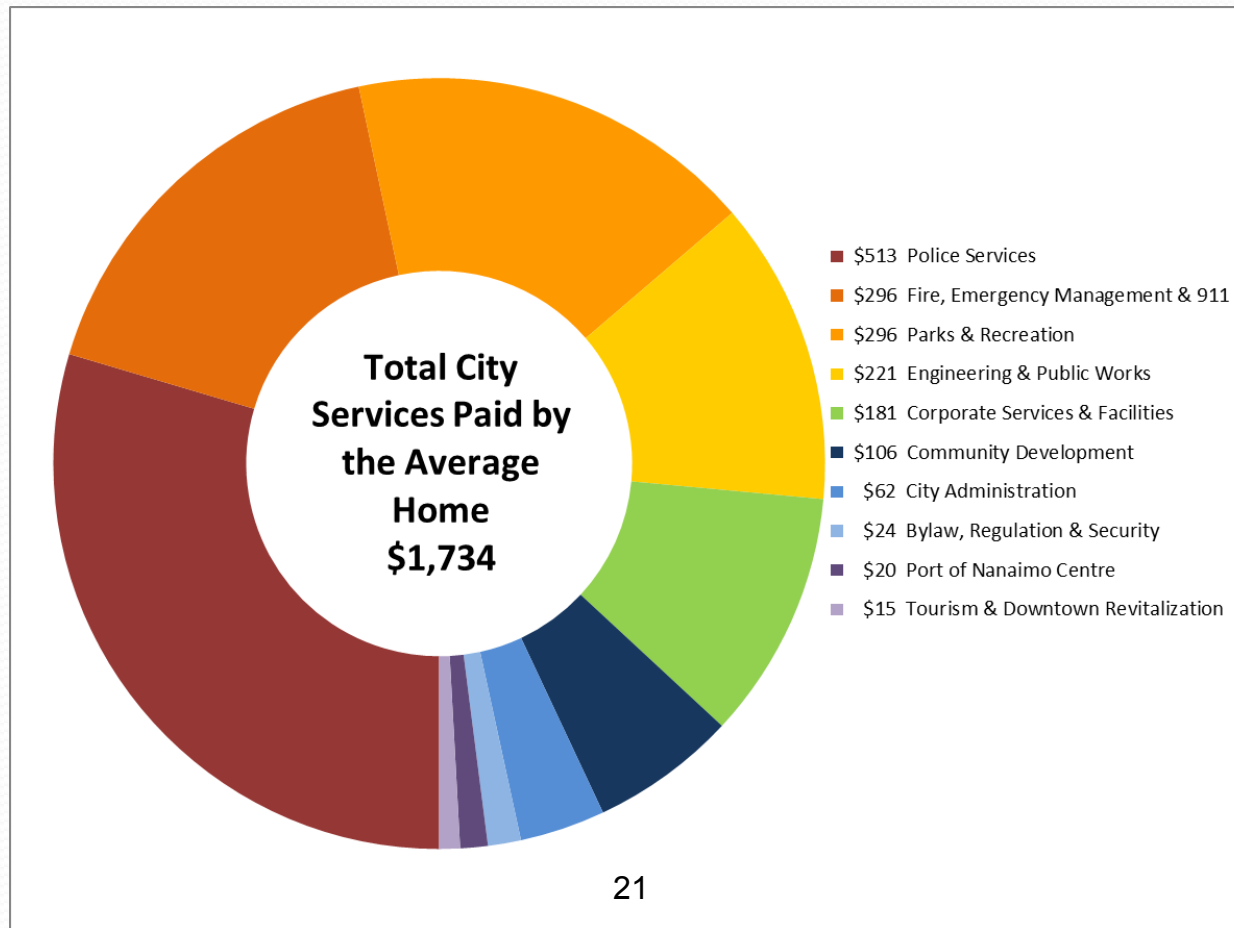
Based on \$464,403 assessed value (2018 average per BC Assessment)
Assumes a typical single family house with average assessment change

* Rounded to nearest dollar

Total Property Taxes for Average Home



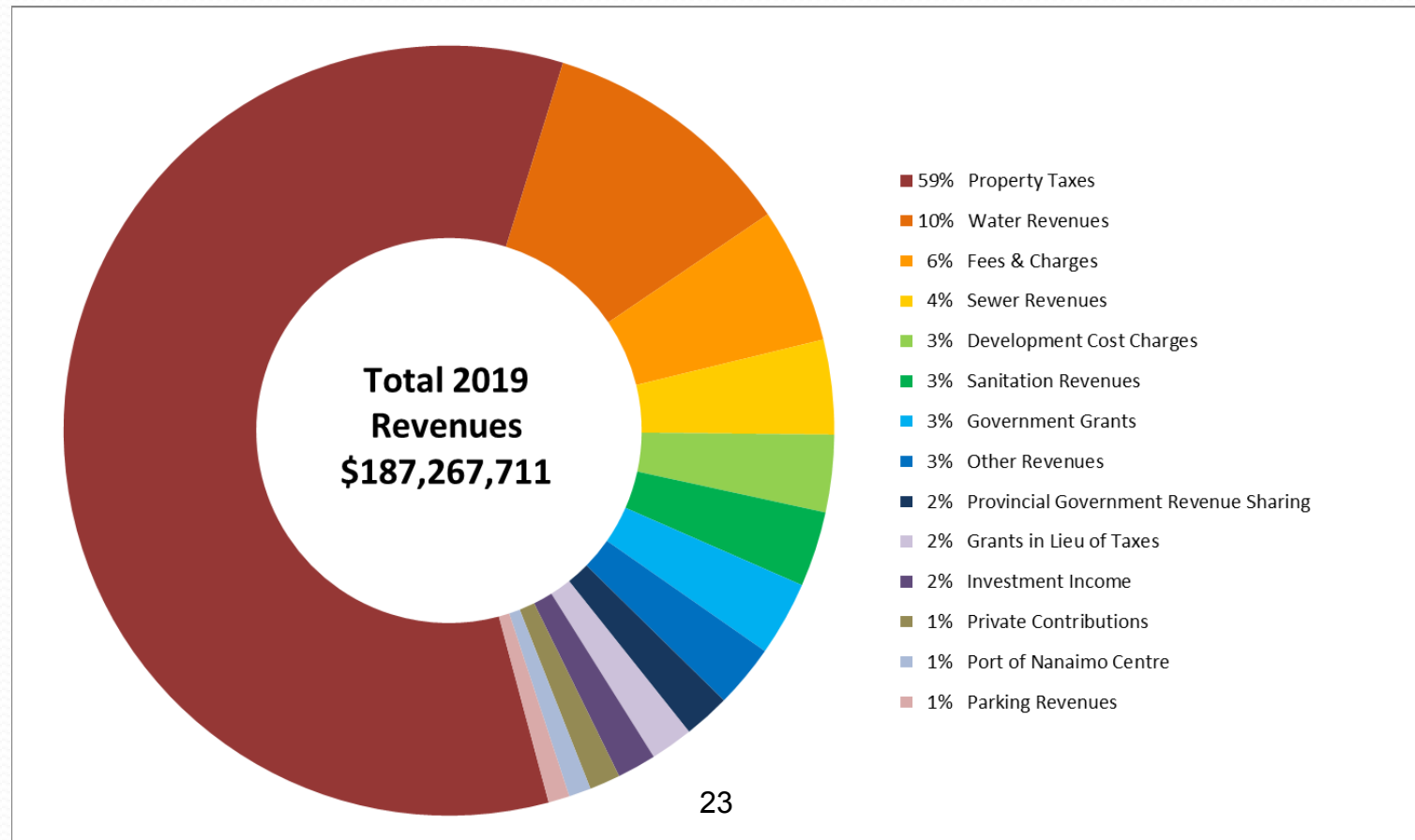
Total City Services Paid by Average Home



Financial Summary

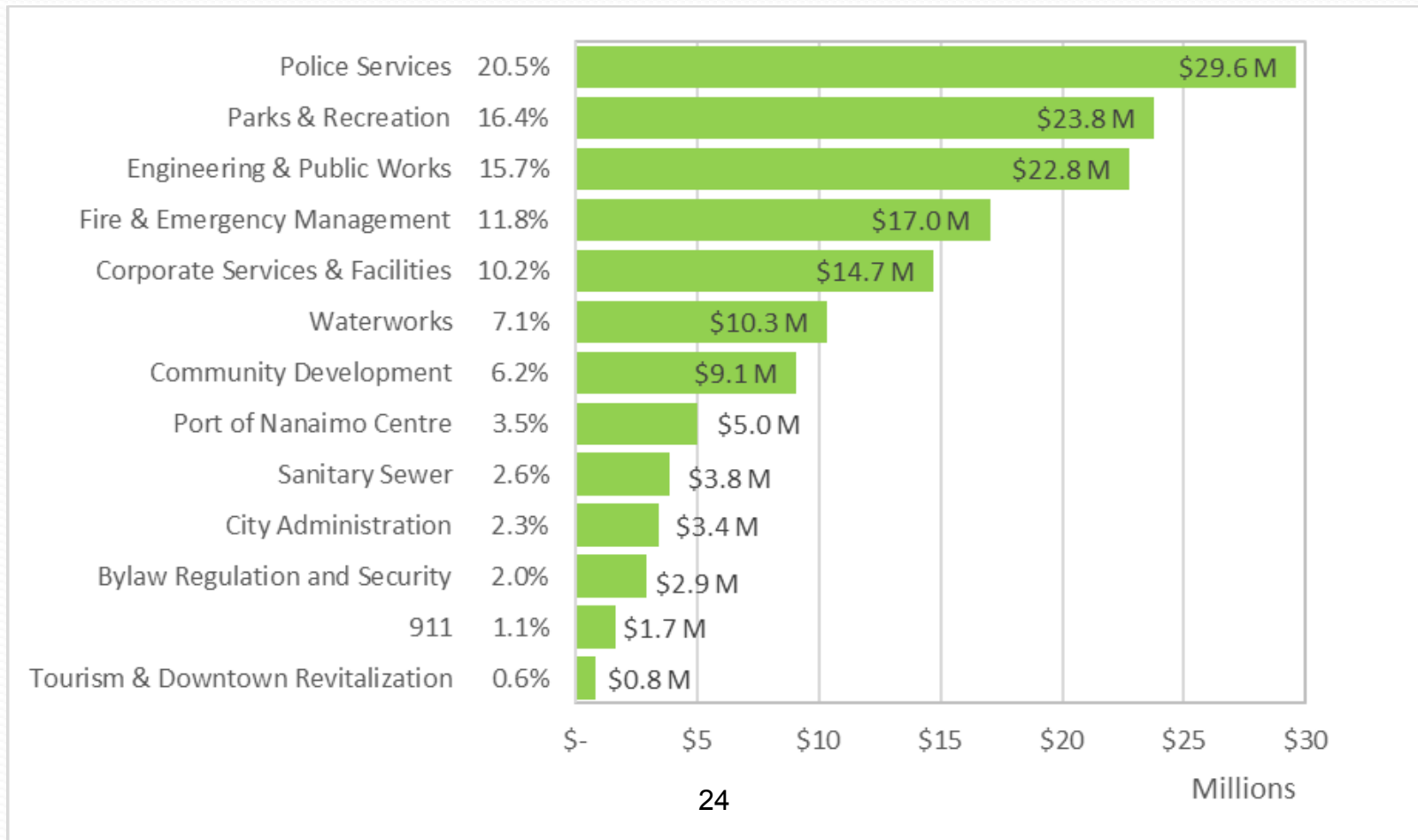
2019 Revenues

\$187 million provides funding for annual operating and maintenance, projects, contributions to infrastructure renewal reserves and VIRL



2019 Operating Budget

\$145 M will be spent for annual operating and maintenance resources that deliver day-to-day City Services.



2019 Key Changes – Provisional to Final

Changes that Impact Property Taxation

Changes

Wages and Benefits	190,245	0.19%
SPCA Snip Program Grant	12,500	0.01%
Projects	20,683	0.02%
Other	2,281	0.00%
Total Increase	225,709	0.23%
Less: Increase in growth	264,997	0.27%
Net Change	(39,288)	-0.04%
 Provisional rate	 5.08%	
Changes	 -0.04%	
	5.04%	

Project Changes Funded From General Revenue

Single Use Check Out Bags	15,350
Windstorm EOC Process	5,333 *
Chase Dams Hydrology Model	(100,000) moved to 2022
Economic Development Strategy	30,000
Organization Review	70,000
	20,683

Changes – No Impact to Property Taxation

- Project Changes:
 - Harewood Youth Park
 - \$80,000 in additional private contributions
 - Offset by reduction in funding from Community Works Reserve
 - Serausmen Outfield Lights
 - Removed \$50,000 private contribution from Nanaimo Hospitality Association
 - Increased funding from Community Works Reserve
 - Chase River Pump Station and Forcemain
 - Reduced internal borrowing and increased funding from Sewer Asset Management Reserve to reflect change in allocation to existing residents under new DCC Bylaw approved by Council in 2018

Changes – No Impact to Property Taxation

- Projects:
 - Added/increased budget for the following projects as per Council approval:
 - Bastion Street Parkade
 - Chase River Pump Station and Forcemain Project (Water and Sewer)
 - Community Action Team Grant
 - Downtown Parking Signage
 - Gallows Point Dock & Ramp Repairs (information report to Finance and Audit Committee)
 - NAC Score Clock
 - New Horizon Seniors Grant Program
 - Pedestrian Flashers (3)
 - Rotary Bowl Repairs (information report to Finance and Audit Committee)
 - Waterfront Walkway Feasibility Study

Changes – No Impact to Property Taxation

- Projects:
 - Added/increased budget:
 - Automated Garbage:
 - increased expenditure budget by \$7,604
 - reduced borrowing to reflect successful Fortis grant application for \$33,415
 - Photocopier Replacement – increased budget \$20,000 funded from Photocopier Reserve
 - South Fork Log Boom - \$33,500 funded from Water Reserves
 - Project Removed
 - Police Services: Equipment Control System - \$59,700
 - Port Theatre: Flooring - \$100,500
 - Project Timing Changes:
 - Fire Station #1 – project timing updated
 - NAC Roof: Phase 2 - \$922,785 moved to 2020

Changes – No Impact to Property Taxation

- Operating Changes
 - Add budget for Post-Employment Benefits funded from 2018 surplus allocation as per Council report - \$700,000
 - Added revenue from Online Accommodation Platform and allocated funds to Housing Legacy Reserve as per Council report - \$50,000
 - Reduced parking revenue for loss of on-street single/double head meters - \$112,500 impact on transfer to Parking Reserve

Next Steps

- April 29th
 - Financial Plan Amendment Bylaw to Council for first three readings
 - Property Tax Bylaw to Council for first three readings
- May 6th
 - Financial Plan Amendment Bylaw and Property Tax Bylaw for adoption

Financial Plan Amendment Bylaw must be adopted by May 15th
Bylaws allows staff to calculate and collect 2019 property taxes



2019 – 2023 Financial Plan

Presented to Finance and Audit Committee
April 2019



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Appendix A		Reserves Summary

2019 – 2023 Financial Plan Quick Facts

Property Tax Increases

	2019	2020	2021	2022	2023
General Asset Management Reserve	1.0%	1.0%	1.0%	1.0%	0.0%
General Property Tax Increase	4.0%	2.6%	1.9%	1.8%	1.4%
2019 - 2023 Financial Plan	5.0%	3.6%	2.9%	2.8%	1.4%

The approved annual 1% property tax increase for contribution to the General Asset Management Reserve currently ends in 2022.

	2019	2020	2021	2022	2023
Sanitary Sewer User Fee Increase	4.0%	4.0%	4.0%	4.0%	0.0%
Water User Fee Increase	7.5%	7.5%	5.0%	5.0%	5.0%

Impact on a Typical Home

This excludes amounts collected for the Vancouver Island Regional Library (VIRL), the Regional District of Nanaimo (RDN), School District 68, Island Health Authority, Municipal Finance Authority and BC Assessment.

	2018*	2019*	\$ Change	% Change
Property Taxes	\$1,991	\$2,092	\$101	5.0%
Municipal User Fees				
Water Fees	\$514	\$552	\$38	7.5%
Sewer Fees	\$130	\$135	\$5	4.0%
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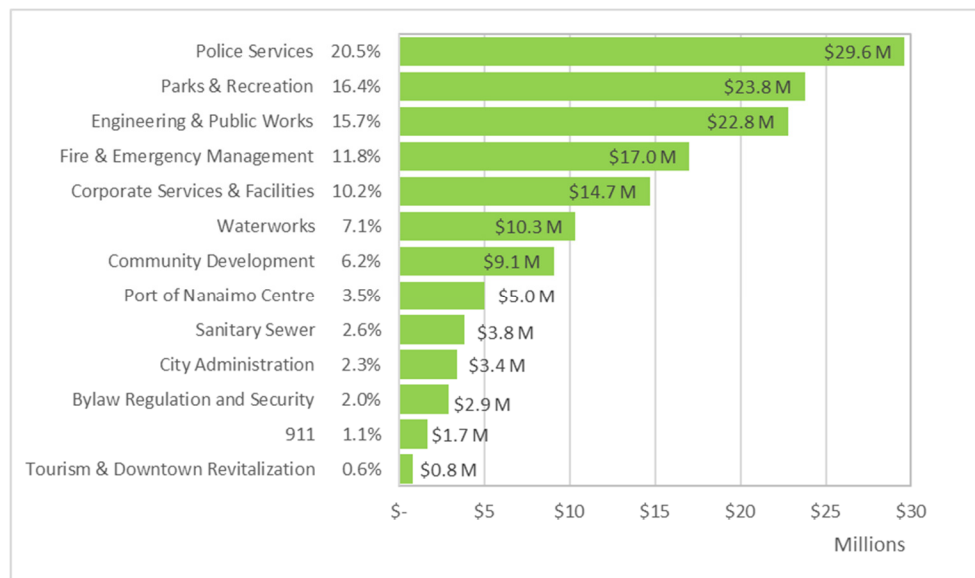
Based on \$464,403 assessed value (2018 average per BC Assessment)

Assumes a typical single family house with average assessment change

Budget Highlights

- Continues focus on public safety, with \$29.6 million for police services, \$18.7 million for fire services including 911 and emergency management and \$2.9 million for Bylaw, Regulation and Security.
- 15 new RCMP members, 3 per year over a 5 year period, 2020 – 2024.
- Continuation of the multi-year project to replace Fire Station #1.
- Increases funding for projects to support the City's 20 Year Investment Plan.
- Continues work on the revitalization of 1 Port Drive. The revitalization of these lands will help connect the South Downtown Waterfront with the City's core.
- Expansion of cycling lanes in support of the Transportation Master Plan and the goal of doubling active transportation trips by the year 2041.
- Phase 2 (2019) and Phase 3 (2020) of the LED streetlight conversion program.
- Construction of the Harewood Youth Park Phase 1 (2019), Phase 2 (2021) as per the Harewood Centennial Park Improvement Plan received by Council in 2013.
- Strategic Plan update with new Council.
- Phased development of the Waterfront Walkway linked to the *Strategic Plan Update* in 2016.

2019 Operating Budget

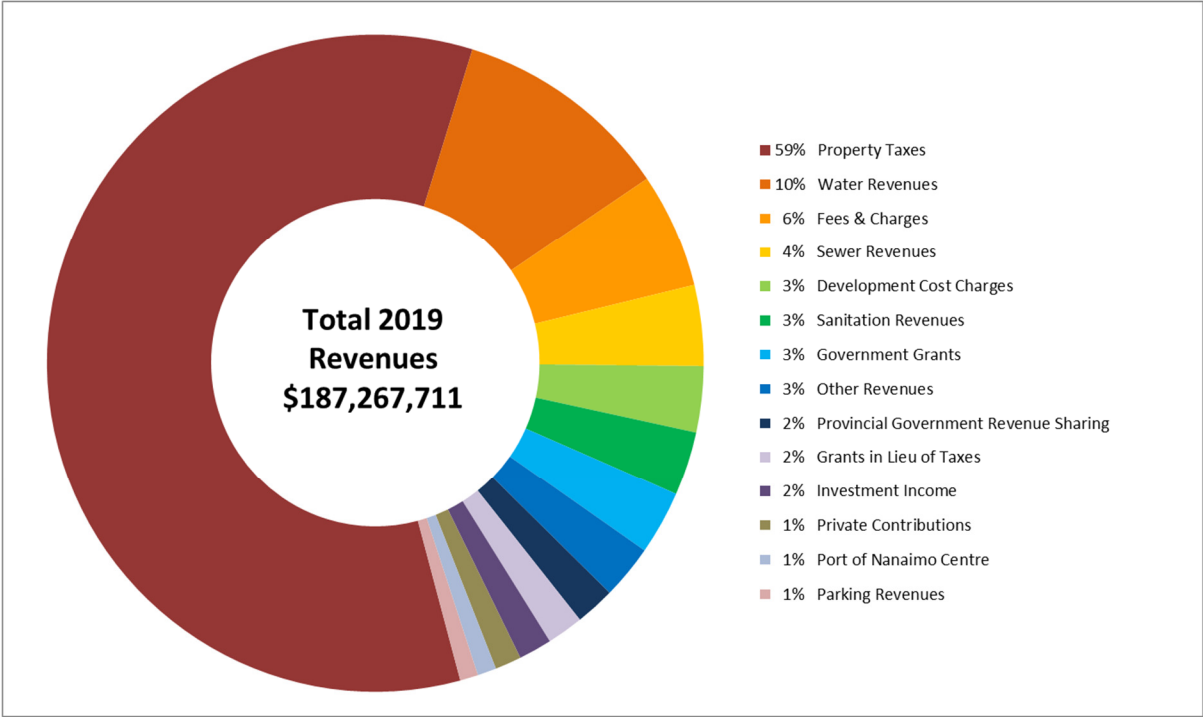


\$145 million will be spent for annual operating and maintenance resources that deliver day-to-day City Services.

2019 Revenue

\$187 million provides funding for all City day-to-day operations, projects, contributions to reserves and VIRL. \$110 million of funding is from property taxes

excluding property taxes collected for the RDN, School, and Hospital.



Each year as part of the budget process, choices must be made to keep taxes affordable for our businesses and households.

Financial Planning Framework

The City's integrated planning framework is comprised of three separate but complementary planning processes. These processes support alignment and integration of resources and activities to achieve the strategic goals and priorities set by Council. These three key processes include: the Strategic Plan, the Asset Management Plan and the Financial Plan.



Strategic Plan

The former Council completed a *Strategic Plan Update* in 2016. The purpose of the update was to build upon the community vision, values and commitments made under the City's previous *2012 – 2015 Strategic Plan*. The update restated the City's commitment to the four values of sustainability: economic health, environmental responsibility, social equity and cultural vitality.

[City of Nanaimo Strategic Plan Update](#)

The new Council has developed a draft version of the *2019 – 2022 Strategic Plan*. Four strategic themes for the plan were identified: governance excellence, environmental responsibility, economic health and livability. Once adopted the Strategic Plan will provide the strategic goals and priorities for their term. This will provide guidance for future Financial Plans.

20 Year Investment Plan and Asset Management Update and Development Cost Charges (DCC) Review:

On April 5, 2017, staff presented a *20 Year Infrastructure Investment Plan* to Council. The plan included projected investment required over the next twenty years for current infrastructure renewal, for new/upgraded infrastructure required due to growth and for specific investment.

Development of the City's first *20 Year Infrastructure Investment Plan* was led by the City's Asset Management Steering Committee and included input from the DCC Review Committee. Both committees had representation from across the organization including engineering, development, facilities, IT and finance disciplines.

Council approved the following recommendations to close the funding gap:

- Continuation of 1% annual increase to property taxes to 2022 for contributions to the General Asset Management Reserve
- Completion of the DCC Review and adoption of new rates bylaw – new DCC rates bylaw was adopted April 2018
- Continued development of the City's asset management capacity

The 2019 - 2023 Financial Plan includes a 1% property tax increase for the first four years for contribution to the General Asset Management Reserve. The City's Asset Management Steering Committee is currently leading several key initiatives to further develop its asset management capacity.

City of Nanaimo 20 Year Investment Plan

Financial Plan:

Updated annually, the City's five-year financial plan includes budgeted revenues and expenditures for:

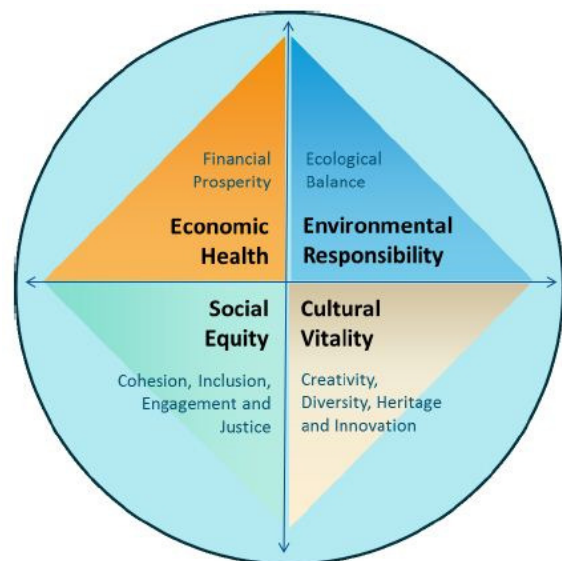
- Delivery of day-to-day services to the community;
- Investment in infrastructure;
- Delivery of strategic initiatives; and
- Enabling long term funding strategies.

Core Services Review:

In addition to the *Strategic Plan*, the *Asset Management Plan* and the *Financial Plan*, Council

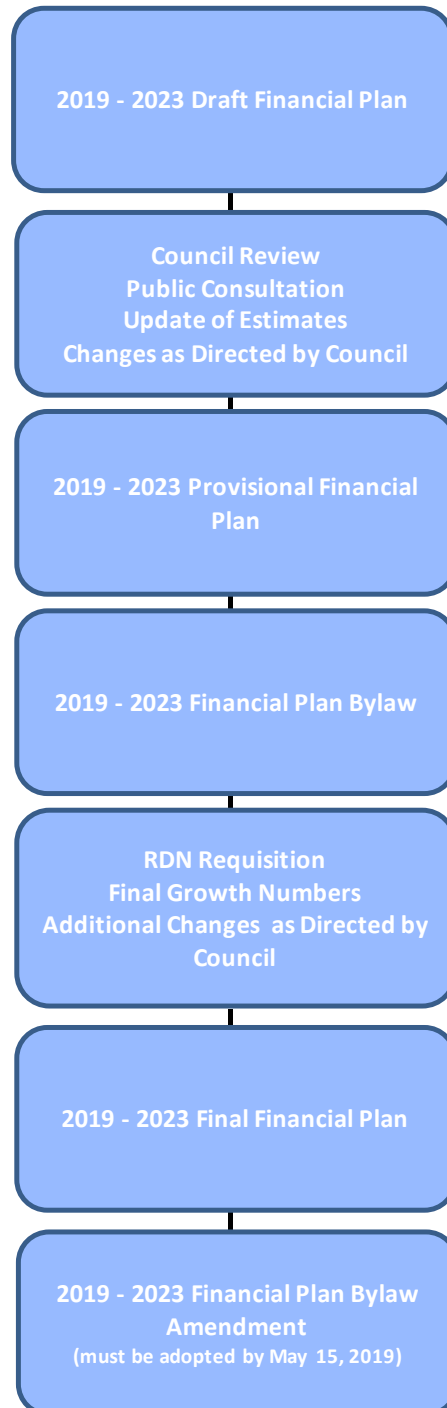
undertook a Core Services Review (CSR). Completed in 2016, the CSR included recommendations in eleven areas: strategic planning, policy framework, staff capacity, finance policies, IT infrastructure, integrated maintenance, integrated purchasing, performance measures, community partnerships, grant mandates and monitoring, and efficiencies and streamlining. Work on many of the recommendations commenced in 2016 and as recommendations are reviewed and approved by Council, they are incorporated into the City's financial plans.

City of Nanaimo Core Services Review Final Report



Financial Plan Process

The 2019 – 2023 Financial Plan contains budget estimates where final numbers are not available.



Financial Plan Overview

The City of Nanaimo's principal activities include the provision of local government services to residents. Services provided include police and fire protection, solid waste collection, management of roads, drainage, sanitary sewer, waterworks and parks infrastructure, along with the delivery of leisure and cultural services. The City also acts as a regulatory body with respect to business licensing, building permits and inspection, land use, development planning and subdivision approval services. Services such as library and sewer treatment are provided through other boards and partnerships with other governments.

Annual Operating and Project Planning

The City's financial planning is organized into departmental business plans that identify the resources required to carry out the City's day-to-day functions and services, and into project plans that identify the resources required to complete infrastructure renewal, construct new infrastructure and deliver strategic initiatives. Operating budgets are sometimes referred to as 'base' budgets. Projects

are classified as either operating or capital per the City's Capital Expenditure Policy.

Key Budget Assumptions

In future years in the 2019 – 2023 Financial Plan, 2% increases were used for expenditures in years two to five except where information that is more specific was identified. Revenue from fees and charges and sales of service were estimated to increase at a rate of 1% per year, again for years two to five, while other revenues were expected to remain unchanged.

The majority of City staff members are employed under two main Union bodies, the Canadian Union of Public Employees (CUPE Local 401) and the International Association of Fire Fighters (IAFF). The City and CUPE reached a four-year agreement, covering January 1, 2019 – December 31, 2022 in March 2019. The CUPE agreement includes wage increases of 2.0% each year. The current contract with the IAFF expires on December 31, 2019. The IAFF agreement includes wage increases of 2.5% each year.

Key Budget Drivers

The City of Nanaimo continues to grow and prosper, with increased revenues from assessment growth helping to offset the impact of inflation on the City's budget. Council continues to be faced with the challenge to balance current financial resources to meet the needs of a growing community and its capacity and willingness for increased taxes.

Significant Changes - Strategic

Infrastructure Reserve

In 2016, Council approved the creation of a Strategic Infrastructure Reserve. Contributions to this reserve are from the transition of annual Casino and Fortis revenues from general operating revenues. The reserve provides a sustainable funding source for

Council's strategic priorities and initiatives. Effective 2021, the projected annual contribution to the reserve will be \$2.9 million.

Starting in 2017, annual casino revenues are being transitioned from general revenues to the new reserve. This change impacts property taxes during the transition period as these revenues will no longer fund operating expenditures. Initially the transition was to incur over a four-year period however, in December 2018, Council extended the transition period to five years.

The creation of the reserve and re-allocation of revenues to the reserve has a total 3% impact on property taxes over five years.

2019 Key Budget Drivers

Significant budget changes that impact 2019 property taxation are provided below.

		FINAL
Expenditure Increases/(Decreases)		
Asset Management		\$ 948,000
Operating Expenditures		
Wages and Benefits ¹		2,642,000
Legal Fees		160,000
Project Expenditures		
Annual general revenue funding		1,126,000
RCMP Contract (budgeted at 92%)		783,000
Snow and Ice Control - ENGPW (portion funded from surplus in 2018)		70,000
Software Licenses		237,000
Electric		
Street Lights	\$ 153,000	
Other	90,000	
		243,000
Subtotal Expenditure Increases		\$ 6,209,000
Revenue (Increases)/Decreases		
Aquatics Revenue - Beban/NAC		\$ 81,000
Building Permit Revenue		(250,000)
Investment Income		(100,000)
Tax Penalties		92,000
Subtotal Revenue Increases		\$ (177,000)
Other Changes²		\$ 523,000
Net Expenditure Increases		\$ 6,555,000
Less Increased Property Tax Revenues due to Growth		1,565,000
Net Impact		\$ 4,990,000

¹Impact of EHT is partially offset in 2019 by \$500,000 in funding from reserves (2017 surplus allocation)

²Includes \$50,000 due to 2017 surplus used to fund general expenditures in 2018 rounded to nearest \$1,000

2019 Revenues

The City receives revenues from several sources with the main contribution from property taxes and user fees. Examples of revenues from other sources include: grants, interest income and the Regional Parks Agreement.

Total projected revenues for 2019 are \$187 million with 59% coming from property taxes and 23.8% from user fees. Annual revenues provide: funding for annual operating and maintenance expenditures, funding for project expenditures, funding for annual

contributions to infrastructure renewal reserves and the VIRL.

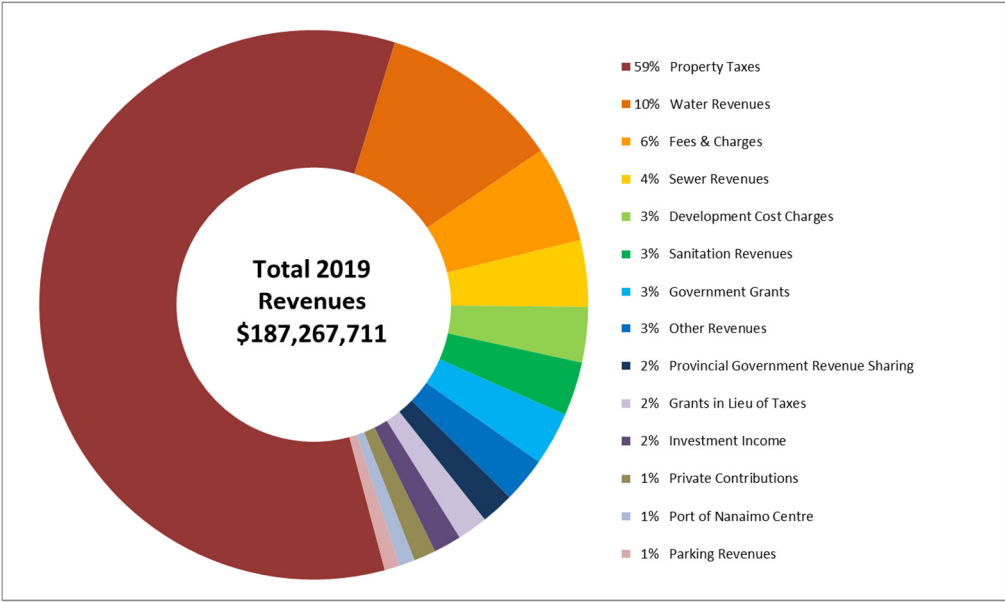
The primary funding source for city services is property taxes budgeted at \$110 million for 2019. This is an increase of \$6.6 million (excluding VIRL) over 2018 – made up of an estimated \$1.6 million from new assessment growth and \$5.0 million rate increase. New assessments are created through additional residential units and businesses in the City.

Five Year Financial Plan – Impact on Tax and User Fees

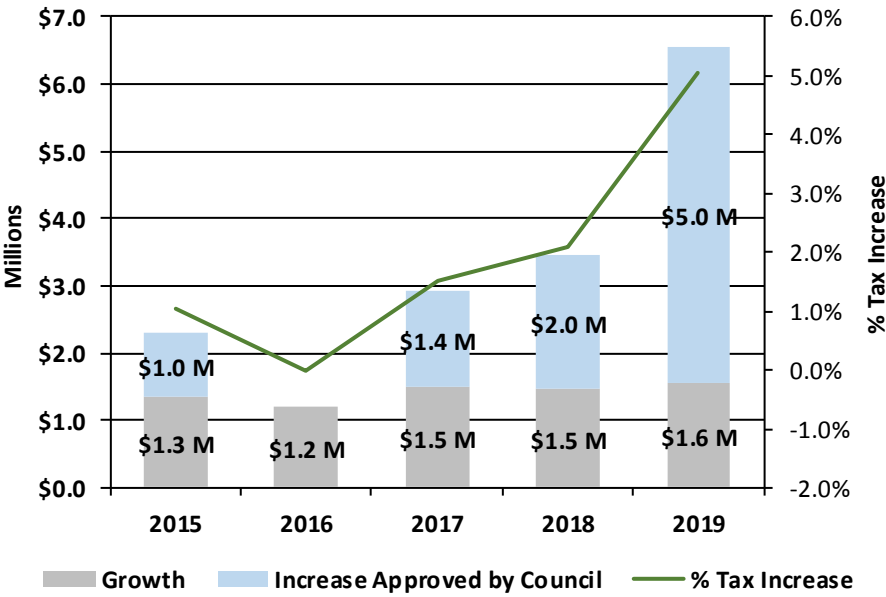
	2019	2020	2021	2022	2023
Property Tax Increase	5.0%	3.6%	2.9%	2.8%	1.4%
Sanitary Sewer User Fee Increase	4.0%	4.0%	4.0%	4.0%	0.0%
Water User Fee Increase	7.5%	7.5%	5.0%	5.0%	5.0%

Revenue Breakdown

The graph below indicates the revenue collected and used to fund 2019 expenditures.



Property Taxation Revenues from Development Growth and from Rate Increase



excludes VIRL

Taxation

Property taxes represent 59% of the City's 2019 revenues and finance a majority of the services provided by the City. Every property owner in the province must pay property taxes based on the value of their property unless the property is specifically exempted by provincial statute. The valuation of property within the City is determined by BC Assessment, a provincial Crown Corporation responsible for classifying and assessing the value of all real property in British Columbia.

User Fees

In accordance with the *Community Charter*, municipal governments set fees and charges by bylaw to cover reasonable costs of providing services to the public.

The City has adopted bylaws authorizing user fees for parks and recreation programs, water, sewer and garbage utilities and animal control.

Development Cost Charges

Development Cost Charges (DCCs) are a method to fund infrastructure associated with growth. Monies are collected from land developers to offset some of the infrastructure expenditures incurred to service the needs of new development. DCCs are imposed by bylaw pursuant to the *Local Government Act* as a method to finance capital projects related to roads, drainage, sanitary sewer, water and parkland.

Grants

In addition to grants for specific capital projects, the City receives annual grants including a Provincial Traffic Fine revenue grant. The City also receives grants in lieu of taxes from properties owned by the Federal or Provincial Governments or their Agencies and from private utilities operating within the City of Nanaimo.

Casino Revenue

In November 1999, the City began to receive revenue from a casino operation. The City receives 10% of the net earnings from casino operations.

2019 Operating Expenditures

Annual operating expenses provide for the day-to-day delivery of services to the community. Projected 2019 operating expenditures are \$145 million.

While the City has undergone several organizational changes in recent years, the departments and business units delivering services to the community and providing internal organizational support have remained largely stable. These departments include Legislative Services, Human Resources, Finance and Purchasing, Information Technology, Community

Development, Bylaw Regulation and Security (includes Parking), Engineering and Public Works, Nanaimo Fire Rescue, Police Services, and Parks and Recreation.

The Engineering and Public Works department is also responsible for the Sanitary Sewer and Waterworks utilities. The Community Development department is responsible for Culture and Heritage. Departments are organized into business units that focus on specific service delivery responsibilities and functions

2019 Total Operating Expenditures by Department
(Excludes All Project Expenditures and Library Expenditures)

	2018 Approved Budget	2018 Restated Budget *	2019 Approved Budget	2020 Approved Budget	2021 Approved Budget	2022 Approved Budget	2023 Approved Budget
EXPENDITURES (\$)							
City Administration	\$ 3,085,019	\$ 3,140,748	\$ 3,377,746	\$ 3,419,825	\$ 3,480,589	\$ 3,740,939	\$ 3,615,287
Corporate Services & Facilities	14,070,944	12,603,085	14,704,545	13,917,076	14,182,051	14,461,608	14,737,375
Community Development	8,465,363	8,675,641	9,047,818	9,163,897	9,349,019	9,528,229	9,710,937
Parks & Recreation	22,255,584	22,724,562	23,781,058	24,491,536	24,448,232	25,502,528	26,559,503
Engineering & Public Works	21,496,900	21,837,026	22,773,710	23,302,058	23,733,858	24,275,919	24,452,959
Fire & Emergency Management	15,902,462	15,916,596	17,019,067	17,387,233	18,029,014	18,843,217	19,522,154
Police Services	28,628,606	28,819,433	29,619,996	31,218,240	32,590,400	33,962,259	35,380,948
Bylaw Regulation and Security	2,642,759	2,680,266	2,917,472	3,017,606	3,084,346	3,145,195	3,207,419
911	1,575,670	1,575,670	1,652,822	1,679,030	1,712,998	1,747,152	1,781,989
Port of Nanaimo Centre	5,106,900	5,106,900	5,020,343	5,085,215	5,205,278	5,273,429	5,344,307
Tourism & Downtown Revitalization	799,245	799,245	817,070	822,761	836,217	849,941	863,940
Sanitary Sewer	3,781,020	3,815,157	3,822,354	4,020,720	4,161,184	4,379,345	4,637,947
Waterworks	9,661,560	9,777,703	10,327,568	10,574,462	10,808,296	11,046,116	11,290,815
Annual Operating Expenditures	\$ 137,472,032	\$ 137,472,032	\$ 144,881,569	\$ 148,099,659	\$ 151,621,482	\$ 156,755,877	\$ 161,105,580
Internal Cost Allocations	(5,454,587)	(5,454,587)	(5,608,466)	(5,722,288)	(5,838,991)	(5,955,468)	(6,074,340)
Internal Charges to Asset Renewal Reserves	(2,246,289)	(2,246,289)	(2,175,254)	(2,305,505)	(2,379,359)	(2,419,303)	(2,538,085)
Internal Debt Repayment	(344,050)	(344,050)	(232,351)	(350,867)	(409,409)	(544,021)	(730,614)
Total Annual Operating Expenditures after Allocations and Charges	129,427,106	129,427,106	136,865,498	139,720,999	142,993,723	147,837,085	151,762,541
Staffing (FTEs) - Municipal	602.9	602.9	616.7	617.7	617.7	618.7	618.7
Staffing (FTEs) - RCMP	145.0	145.0	145.0	148.0	151.0	154.0	157.0
Cost Per Capita	\$1,339.54	\$1,339.54	\$1,388.99	\$1,390.41	\$1,395.32	\$1,414.55	\$1,423.88

* Restated budget reflects allocations of committed contingency as a result of CUPE contract settlement

Employee Base – Full Time Equivalent (FTE) Analysis

The City budgets for a full staff complement in all departments. The only exception is for RCMP members, where 92% of the projected contract cost is

budgeted for 2019 (93% for future years) due to the history of vacancies and to minimize annual operating surplus.

	2015	2016	2017	2018	2019
City Administration	17.0	14.0	20.0	16.0	17.0
Corporate Services & Facilities	67.7	69.7	71.0	77.0	76.0
Community Development	58.0	58.0	59.0	59.0	60.0
Parks & Recreation	127.8	127.8	126.4	129.2	131.0
Engineering & Public Works	113.8	108.8	107.8	103.8	108.8
Fire & Emergency Management	96.8	96.8	96.8	95.8	99.8
Police Services:					
Municipal	63.9	63.6	62.8	61.3	61.3
RCMP	140.0	142.0	142.0	145.0	145.0
Bylaw, Regulation & Security	13.0	12.0	12.0	12.0	14.0
Emergency Communications (911)	16.0	10.0	10.0	9.5	9.5
Sanitary Sewer	8.8	9.8	9.8	9.8	9.8
Waterworks	24.5	29.5	29.5	29.5	29.5
Total FTEs	747.3	742.0	747.1	747.9	761.7

2019 Staffing Changes Highlights

Staffing Changes	FTEs
Positions added	
City Administration	
Manager, Communications	1.0
Bylaw, Regulation and Security	
Bylaw Enforcement Officer - Parking Patroller	2.0
Community Development	
Administrative Support	1.0
Engineering and Public Works	
Active and Sustainable Transportation Coordinator	1.0
Parking and Street Use Coordinator	1.0
Public Works Clerk/Dispatcher	1.0
Recycling and Policy Advisor	1.0
Nanaimo Fire Rescue	
Firefighters	4.0
Parks and Recreation	
Special Events Coordinator	1.0
	13.0

Other changes

Additional 2,184 hrs annually for Arena Maintenance Workers to meet new Technical Safety BC requirements
 Planning Co-op Student (4 months)
 15 new RCMP members, 3 per year over a five year period starting in 2020
 Temp GIS Technologist (1 Yr)

2019 – 2023 Project Plan
Sustainability Challenges for Infrastructure

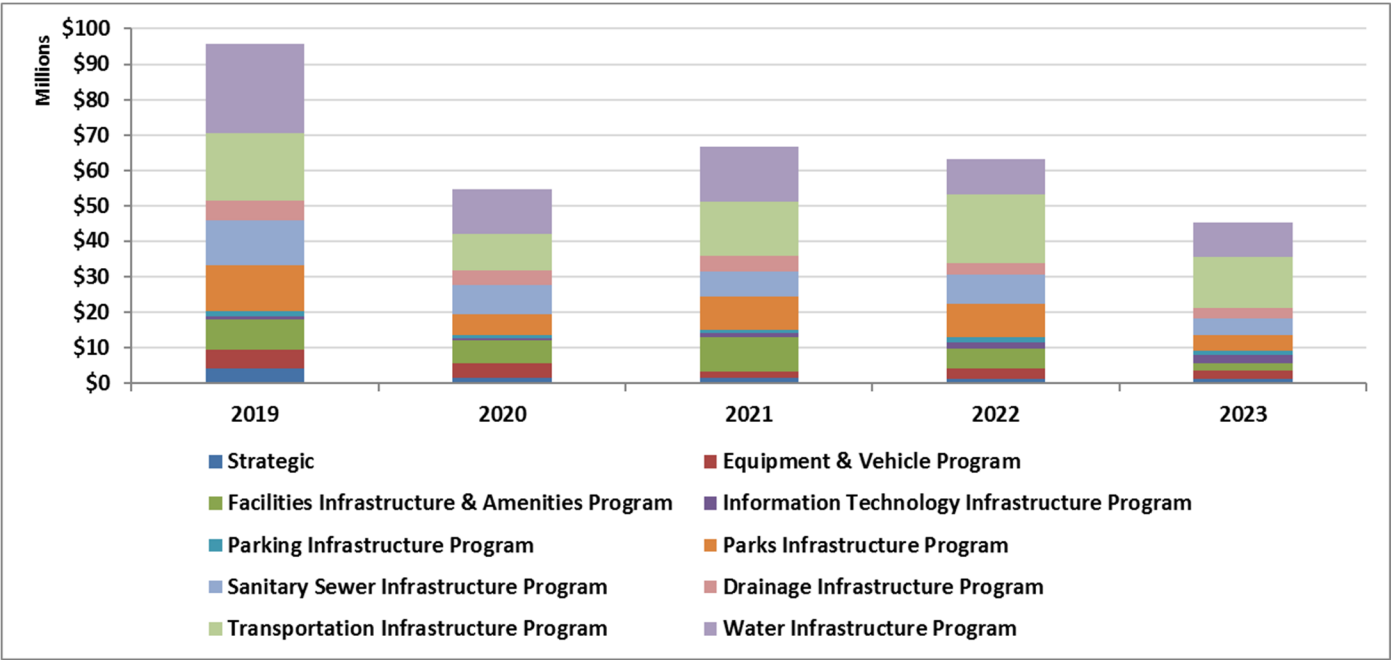
The City owns infrastructure with a current replacement cost in excess of \$3 billion. Over time, this infrastructure will need to be replaced and additional infrastructure will be required to support a growing community. With effective corporate planning, financial policies and direction, it is expected the City will continue to operate successfully in a challenging environment.

Projects included in the 2019 – 2023 Financial Plan focus on specific strategic initiatives, infrastructure

renewal and new/upgrades to infrastructure that will address capacity issues and regulatory changes.

2018 Projects Carried Forward to 2019

Budgets for projects planned in 2018 that were not started or completed were carried forward to 2019. The 2019 project budget includes \$44.8 million for projects carried forward from 2018. Projects carried forward from 2018 are fully funded from reserves, grants and private contribution or debt.



Definition of Capital Assets

Capital assets provide a benefit to the community beyond one year, are used to deliver services and usually require annual operating and maintenance expenditures. Examples include infrastructure such as buildings, roads, bridges, water and sewer facilities, as well as vehicles, computer equipment, and furniture.

For accounting purposes, projects are classified as either capital or operating. Projects that satisfy specific requirements as outlined in the City's Capital Asset Policy are classified as capital expenditures and are accounted for in the City's capital funds. Projects that are smaller in scope, and below specific capitalization thresholds, are classified as operating projects and accounted for in the City's operating funds. The 2019 – 2023 Project Plan section includes both capital and operating projects.

Annual Operating Impacts of the Capital Program

When constructing new infrastructure or facilities, there is typically an annual operating and maintenance budget needed.

The City's infrastructure renewal programs supports each department's ability to avoid unnecessary budget increases on annual operating and maintenance expenditures due to infrastructure being operating past its optimum useful life.

The City acquires new infrastructure each year through private sector development and through construction of new infrastructure. Annual operating and maintenance budgets are not specifically increased each year for this new infrastructure. During the annual budget review process, annual operating work plans, historical cost analysis and specific cost information support budget increases where needed for annual operating and maintenance programs for City infrastructure.

Project Planning

The City's project planning horizon is long term and includes comprehensive condition assessment of current infrastructure, future growth needs, and strategic initiatives. Lifecycle models and renewal plans for current infrastructure are updated annually. Long term planning identifies renewal and upgrade projects including scope of work, preliminary timing, and cost estimates. Where project timing is within the next five years more detailed design work begins to further define scope of work and cost estimates. To optimize efficiency, minimize costs, and reduce disruption to residents, all City infrastructure within that area will be evaluated for condition and capacity to ensure all necessary work is completed concurrently.

Where appropriate, business cases are developed to identify expected outcomes/benefits, investment

options, and annual operating and maintenance expenditures. Energy reduction projects include payback analysis to ensure energy cost savings will exceed required investment within a reasonable timeframe.

Project Funding Strategies

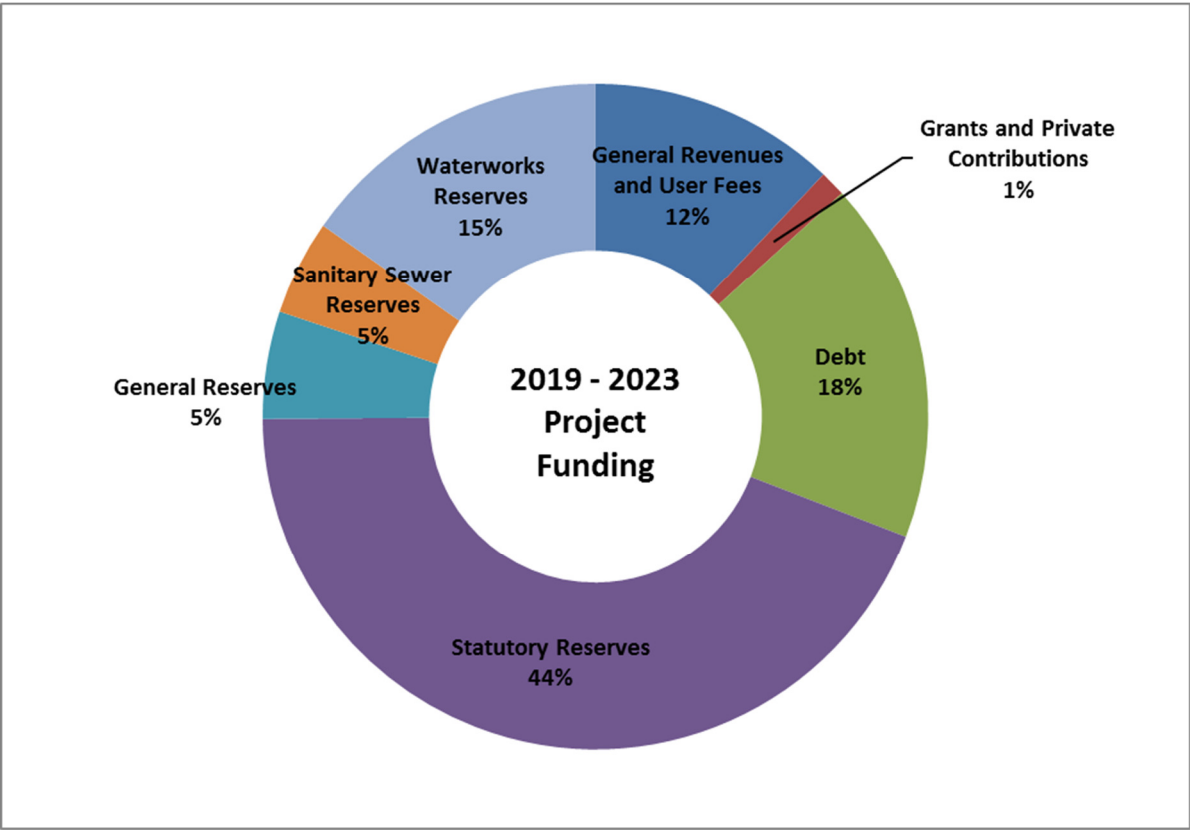
Funding strategies for the City’s investment program include:

- Maintaining a reasonable and stable funding level from annual property tax revenues
- Annual contributions to asset management reserves

- Collection of DCCs from developers for new infrastructure required due to growth
- Seeking grants and private contributions

Project Funding Sources

Projects are funded from a number of sources including an allocation of annual property taxes, reserves, statutory reserve funds, grants, private contributions and borrowing. Projects in the 2019 – 2023 Financial Plan are funded from the following sources:



Debt

In the past, it has generally been the City's practice to minimize external debt borrowing by using existing reserves to fund capital expenditures. Major projects that will benefit future residents have been and will continue to be financed with debt. This is based on the assumption that since future residents will benefit from the projects they should share in the costs by paying the debt servicing costs through future property taxes.

The maximum amount of debt, which may be held by a municipality, is restricted by its Liability Servicing Limit. This represents the cost of servicing debt throughout the year (including both interest and principal). The Liability Servicing Limit is set by the *Community Charter* and is defined as 25% of a municipality's controllable and sustainable revenues for the year.

For the City of Nanaimo, the Liability Servicing Limit at September 10, 2018 was \$40.1 million for annual

principal and interest payments and the City was at 14.3% of the current limit.

The City's outstanding debt represents a number of projects including: Nanaimo Aquatic Centre, Vancouver Island Conference Centre, Fire Station #4, Fire Station #1, Automated Solid Waste Collection (Trucks and Carts) and the Water Treatment Plant.

Outstanding debt at December 31, 2018 was \$46.1 million. This included \$5.2 million for short-term borrowing for the implementation of automated solid waste collection.

The 2019 – 2023 Financial Plan includes new external debt borrowing of \$43.4 million. This includes \$13.4 million for replacement of Fire Station #1, \$29.1 million for the Waterfront Walkway and \$0.9 million in short term borrowing for two new automated garage trucks (2019 and 2022).

Current Borrowing at December 31, 2018 – External

Asset	Total Borrowing	Outstanding Borrowing at Dec 31, 2018	Net Annual Cost*	Year Borrowing Repaid
Fire Station #1	\$ 3,235,354	\$ 3,235,354	\$ 222,800	2038
Fire Station #4	\$ 3,750,000	\$ 2,051,643	\$ 209,900	2027
NAC	\$ 8,600,000	\$ 1,258,589	\$ 464,700	2020
Sanitation	\$ 1,500,000	\$ 5,168,465	\$ 1,204,100	2023
VICC	\$ 30,000,000	\$ 15,637,678	\$ 1,600,800	2027
WTP	\$ 22,500,000	\$ 18,768,914	\$ 1,563,000	2034
	\$ 69,585,354	\$ 46,120,643	\$ 5,265,300	

*Rounded to nearest hundred

2019 – 2023 Financial Plan New Borrowing - External

20 Year Repayment Term

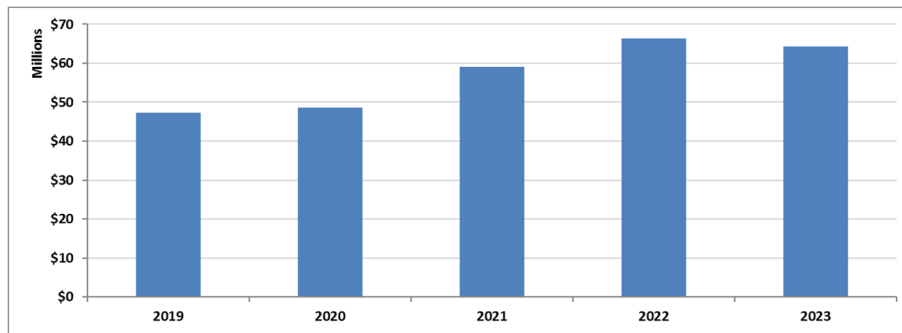
Asset	Total Borrowing	Net Annual Cost*	Years Borrowed
Fire Station #1	\$ 13,440,269	\$ 894,100	2020, 2021 and 2022
Waterfront Walkway	\$ 29,066,660	\$ 2,002,900	2019, 2020, 2021, 2022 and 2023
	\$ 42,506,929	\$ 2,897,000	

* Annual net cost shown on full borrowing rounded to nearest hundred

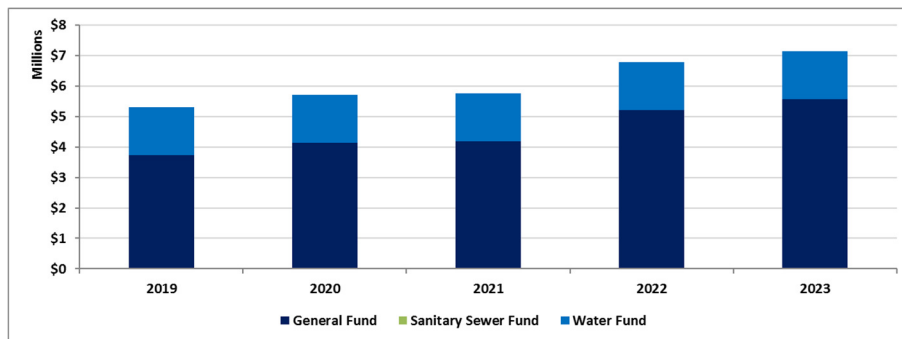
5 Year Repayment Term

Asset	Total Borrowing	Net Annual Cost	Year Borrowed
Sanitation - Truck	\$ 406,585	\$ 86,500	2019
Sanitation - Truck	\$ 458,863	\$ 97,400	2022
	\$ 865,448	\$ 183,900	

Projected Outstanding Debt – External



Projected Debt Principal and Interest Payments - External



*Currently the City has no external debt for the Sanitary Sewer Fund

Internal Borrowing

The City has many reserve funds established for specific purposes. Monies collected in each reserve fund must be used for the purpose that the fund was established. Under the *Community Charter, Section 189*, if necessary and monies are available; a municipality may use monies from one reserve fund for the purposes of another reserve fund. Repayment must be within the time the 'lending' reserve fund

requires the funds to be available and must include interest.

The 2019 – 2023 Financial Plan includes internal borrowing from the Drainage DCC Reserve Fund to the Sewer DCC Reserve Fund, as the Sewer DCC Reserve Fund does not have adequate monies for planned projects.

A summary of borrowings and repayments are shown below. Annual repayments, principal and interest, will be from the Sewer Operating Fund to the Drainage DCC Reserve Fund until the Sewer DCC Reserve Fund

has adequate monies for the annual repayment amounts.

Current Borrowing at December 31, 2018 – Internal

Asset	Total Borrowing	Outstanding Borrowing at Dec 31, 2018
DCC SS45 Chase River PS & Forcemain	\$ 175,714	\$ 175,714
	\$ 175,714	\$ 175,714

2019 – 2023 Financial Plan New Borrowing - Internal

20 Year Repayment Term

Asset	Total Borrowing	Years Borrowed
DCC SS45 Chase River PS & Forcemain	\$ 3,143,584	2019
DCC SS19 Millstone Trunk South	\$ 2,649,100	2020 and 2021
DCC SS48 Departure Bay Trunk SS	\$ 2,008,300	2022
DCC SS18 Millstone Trunk Central	\$ 1,393,560	2023
DCC SS44 Hammond Bay & Turner Area	\$ 1,386,000	2023
	\$ 10,580,544	

Projected Debt Principal and Interest Payments - Internal

2019	2020	2021	2022	2023
\$ 232,351	\$ 350,867	\$ 409,409	\$ 544,021	\$ 730,614

Grants and Private Contributions

The 2019 – 2023 Financial Plan includes funding from a variety of grants and private contributions, including a grant from the UBCM Strategic Priorities Fund, private contributions from local organizations and societies and use of annual monies received from the Nanaimo Port Authority.

Reserve Funding

Operating Reserves

The City maintains reserves that provide funds for contingency, future infrastructure and strategic investment. Contributions to operating reserves are through annual contributions and allocations of prior year surplus. City operating reserves include:

- Contingency reserves
- Council strategic priority reserves
- Capital and Infrastructure reserves

Statutory Reserves

The City has Statutory Reserve Funds that are authorized by the *Community Charter* and/or City Bylaws. The purpose of setting aside reserves is to provide funding for anticipated future expenditures, to ensure sufficient funds are available when required, and to limit the need to incur debt or require large increases in taxation or user fees. Contributions to statutory reserves are through annual allocations of general revenues, user fees and development cost charges.

Statutory Reserves can only be used as authorized by the *Community Charter* and the related Council Bylaw.

Statutory Reserves include:

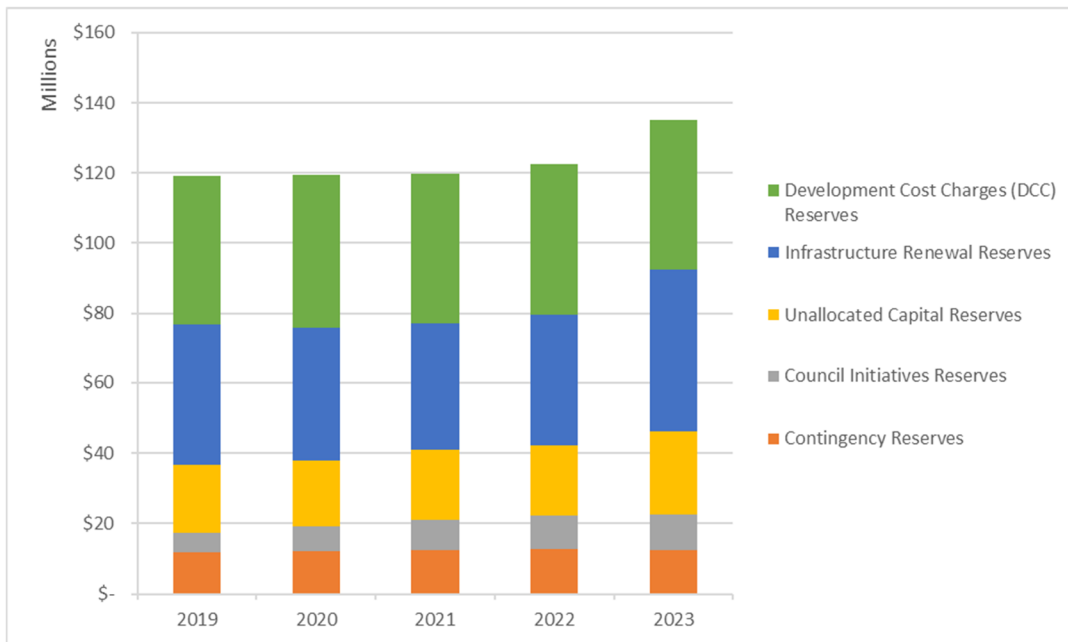
- Asset Management Reserves
- Development Cost Charges Reserves
- Facility Development Reserve
- Equipment Replacement Reserve

Reserves Table

The City's reserves are provided in the following framework:

- Contingency – usually allocations of prior years' operating surplus to address potential liabilities/risks
- Council Strategic Priority – specific reserves to fund Council's priorities and initiatives
- Capital – usually allocations of prior years' operating surplus available to fund capital projects
- Infrastructure Renewal – specific reserves with annual contributions to fund infrastructure renewal
- Development Cost Charges – specific reserves with contributions from developers to fund specific infrastructure projects required due to growth

A summary of the City's projected reserves balances is provided.



	2019	2020	2021	2022	2023
Contingency Reserves	11,963,124	12,210,548	12,512,387	12,733,262	12,393,326
Council Initiatives Reserves	5,453,039	6,915,325	8,521,676	9,556,314	10,032,317
Unallocated Capital Reserves	19,239,575	18,737,579	19,930,506	19,947,001	23,770,701
Infrastructure Renewal Reserves	40,328,351	37,623,986	36,154,247	37,212,528	46,367,745
Development Cost Charges (DCC) Reserves	42,191,202	44,047,160	42,515,448	43,016,847	42,572,528
Total Reserves	119,175,291	119,534,598	119,634,264	122,465,952	135,136,617

The complete reserves table can be found in Appendix A. Appendix A shows the 2019 opening balance, annual contributions and withdrawals for each reserve.

2019 – 2023 Project Plan Detail

The 2019 – 2023 Financial Plan includes projects that are consistent with corporate objectives as outlined in the Strategic Plan Update, *planNanaimo* and master plans approved by Council such as the *Transportation Master Plan*.

Detailed project information is provided within the following framework: Strategic, Equipment & Vehicle Program, Facilities Infrastructure and Amenities Program, Information Technology Infrastructure Program, Parking Infrastructure Program, Parks Infrastructure Program, Sanitary Sewer Infrastructure Program, Drainage Infrastructure Program, Transportation Infrastructure Program, and Water Infrastructure Program.

The majority of projects in the five-year plan focus on renewal of existing infrastructure to support effective and efficient delivery of current levels of service, and new/upgraded infrastructure required due to growth.

Strategic projects and initiatives include:

- Strategic Plan Update
 - Waterfront Walkway development
 - House Legacy Reserve contributions

Significant infrastructure investment projects:

- Replacement of 3 front line Fire Apparatus in next two years.
- Fire Station #1, supported by business case
- Black Diamond Drive Watermain
- Lambert Ave Utility Upgrade

Project Plan:

The following pages provide a breakdown on the 2019 – 2023 Project Plan:

- Summary by plan – eg Asset Management Plan, Strategic Plan, Master Plans
- Summary by major category or program and funding
- Detail reports for each major category or program and type

2019- 2023 Project Plan - Operating and Capital Funds

Summary by Plan

	2019	2020	2021	2022	2023	Total
Supporting Document						
Council's Strategic Plan Update 2016-2019:						
Projects:						
Georgia Avenue Greenway	996,264	-	-	-	-	996,264
Port Drive/South Downtown Waterfront	1,824,854	1,000,000	-	6,000,000	-	8,824,854
Property Acquisition	1,796,531	600,000	600,000	600,000	600,000	4,196,531
Waterfront Walkway Development	9,116,660	4,600,000	8,300,000	8,500,000	3,675,000	34,191,660
Initiatives:						
Poverty Reduction/Affordable Housing	452,129	265,000	265,000	265,000	165,000	1,412,129
Total	14,186,438	6,465,000	9,165,000	15,365,000	4,440,000	49,621,438
Strategic/Organization Plans/Studies:						
Council Directives	467,311	349,000	349,000	349,000	349,000	1,863,311
Council Strategic Plan	40,000	-	-	-	-	40,000
Colliery Dam Park Improvements Process and Action Plan	68,821	-	-	-	-	68,821
Core Review	142,425	75,000	-	-	-	217,425
Culture Plan for a Creative Nanaimo 2014-2020	100,000	100,000	100,000	100,000	100,000	500,000
GIS Technology Plan	78,282	45,000	45,000	45,000	45,000	258,282
Heritage Conservation Program	1,500	-	-	-	-	1,500
Official Community Plan (OCP)	508,543	165,000	165,000	165,000	165,000	1,168,543
Parks, Recreation & Culture Master Plan (2005)	51,750	-	-	-	-	51,750
Sustainability Projects	323,267	-	-	-	-	323,267
Water Conservation Strategies (2014)	85,000	85,000	30,000	30,000	30,000	260,000
Total	1,866,899	819,000	689,000	689,000	689,000	4,752,899
Asset Management Plans:						
Asset Renewal Plan (ARP)	46,188,091	29,456,047	31,774,990	28,987,992	23,301,268	159,708,388
Beaufort Utility Upgrades Storm Drainage Study	28,443	350,000	-	-	-	378,443
Beban Park Master Plan Update (2015)	-	-	134,500	16,000	47,500	198,000
Boxwood Connector Rd - Sanitary Sewer Servicing Study (2012)	-	69,000	-	685,000	-	754,000
Boxwood Rd Connector WM Review (2012)	-	37,000	-	370,000	-	407,000
Business Cases	1,626,496	1,630,000	698,188	478,863	-	4,433,547
Chase River Sanitary Sewer Master Plan (2014)	189,079	-	660,000	-	-	849,079
City Wide Sanitary Sewer Study (2014)	32,000	25,000	314,500	326,000	-	697,500
City Wide Water Dist DCC Review (2016)	131,500	-	-	-	-	131,500
College Heights Water Study (2006)	438,000	-	-	-	-	438,000
Dam Safety Regulations	130,509	66,650	268,200	392,250	235,300	1,092,909
DCC Bylaw	19,018,326	10,244,300	14,238,800	13,558,000	13,217,600	70,277,026
Departure Bay and Neyland PRV Study	160,000	-	-	-	-	160,000
Formal Annual Dam Inspection (2016)	112,500	-	-	-	-	112,500
Formal Annual Dam Review Report	1,066,431	100,000	2,100,000	100,000	-	3,366,431
Harewood Centennial Park Improvement Plan	778,675	39,250	164,565	-	-	982,490
Subtotal	69,900,050	42,017,247	50,353,743	44,914,105	36,801,668	243,986,813
Subtotal - Projects From Plans	85,953,387	49,301,247	60,207,743	60,968,105	41,930,668	298,361,150

Note: A project may support more than one plan, classification is based on major plan supported.

2019 – 2023 Financial Plan

2019- 2023 Project Plan - Operating and Capital Funds

Summary by Plan Continued

	2019	2020	2021	2022	2023	Total
Supporting Document						
Asset Management Plans Continued:						
Maffeo Sutton Park Master Plan Update	492,828	-	75,000	110,000	-	677,828
Millstone Sewer Trunk and Laterals Master Plan (2012)	59,173	622,000	-	221,000	-	902,173
Myra Review (2016)	44,632	-	-	-	-	44,632
Parks & Recreation Security Review (2016)	46,408	-	-	-	-	46,408
Seventh St & Murray St Sewer Relief Modeling Analysis (2015)	296,625	-	-	-	-	296,625
Trail Implementation Plan	-	-	73,300	200,000	200,000	473,300
Transportation Master Plan	2,334,419	3,035,810	5,399,120	626,400	2,610,400	14,006,149
Water Audit Study (2013)	352,238	300,000	300,000	315,000	300,000	1,567,238
Water Supply Strategic Plan (2007)	3,281,086	75,000	-	500,000	-	3,856,086
Total	6,907,409	4,032,810	5,847,420	1,972,400	3,110,400	21,870,439
Total - Projects From Plans	92,860,796	53,334,057	66,055,163	62,940,505	45,041,068	320,231,589
Total - Other Projects	2,908,678	1,382,589	628,188	305,000	217,400	5,441,855
Total - All Projects	95,769,474	54,716,646	66,683,351	63,245,505	45,258,468	325,673,444

Note: A project may support more than one plan, classification is based on major plan supported.

2019- 2023 Project Plan - Operating and Capital Funds

Summary by Major Category and Funding

	2019	2020	2021	2022	2023	Total
PROJECTS						
Strategic	4,291,482	1,505,700	1,459,700	1,314,000	1,246,400	9,817,282
Equipment & Vehicle Program	5,209,604	4,175,591	1,987,845	2,964,465	2,409,167	16,746,672
Facilities Infrastructure & Amenities Program	8,418,416	6,529,087	9,665,691	5,340,507	2,020,787	31,974,488
Information Technology Infrastructure Program	860,238	438,700	1,040,100	1,848,197	2,216,414	6,403,649
Parking Infrastructure Program	1,637,042	937,500	1,003,613	1,477,925	1,300,000	6,356,080
Parks Infrastructure Program	12,783,136	5,674,546	9,346,676	9,457,000	4,505,050	41,766,408
Sanitary Sewer Infrastructure Program	12,761,943	8,444,852	6,792,346	8,002,961	4,662,500	40,664,602
Drainage Infrastructure Program	5,569,314	4,116,660	4,426,000	3,302,000	2,795,500	20,209,474
Transportation Infrastructure Program	19,044,666	10,222,310	15,693,620	19,643,100	14,195,700	78,799,396
Water Infrastructure Program	25,193,633	12,671,700	15,267,760	9,895,350	9,906,950	72,935,393
Total Projects	95,769,474	54,716,646	66,683,351	63,245,505	45,258,468	325,673,444
PROJECT TYPE						
Capital Project	83,277,883	47,284,482	60,614,009	57,199,545	39,606,033	287,981,952
Operating Project	12,491,591	7,432,164	6,069,342	6,045,960	5,652,435	37,691,492
	95,769,474	54,716,646	66,683,351	63,245,505	45,258,468	325,673,444
FUNDING SOURCES						
Drainage DCCs	1,130,532	141,100	1,121,000	1,620,220	-	4,012,852
Parks DCCs	30,429	25,000	25,000	25,000	25,000	130,429
Roads DCCs	3,820,025	321,800	4,753,180	3,270,980	5,468,000	17,633,985
Sewer DCCs	1,948,707	1,071,376	647,040	772,380	109,800	4,549,303
Water DCCs	1,499,292	1,915,553	2,728,962	579,730	1,025,597	7,749,134
Development Cost Charges (DCC) Reserves	8,428,985	3,474,829	9,275,182	6,268,310	6,628,397	34,075,703
Community Works Reserve	6,625,019	4,579,721	3,064,565	4,250,000	645,000	19,164,305
Equipment Depreciation Reserve	2,741,660	3,485,220	1,179,000	1,652,000	1,810,177	10,868,057
Facility Development Reserve	1,547,687	1,618,341	1,778,038	266,405	454,000	5,664,471
Knowles Estate Reserve	38,000	-	-	-	-	38,000
General Fund Asset Mgmt Reserve	14,055,068	5,991,885	7,312,920	10,951,597	7,653,096	45,964,566
Sewer Fund Asset Mgmt Reserve	3,414,972	2,935,224	721,360	3,102,931	450,890	10,625,377
Water Fund Asset Mgmt Reserve	4,800,123	3,499,147	2,480,838	1,781,270	4,398,803	16,960,181
General Reserves	8,106,701	1,758,350	2,304,313	2,252,325	2,530,900	16,952,589
Sewer Reserves	4,416,680	2,707,752	4,538,046	2,132,850	1,340,250	15,135,578
Water Reserves	19,663,474	7,637,000	10,182,400	7,611,250	4,588,550	49,682,674
Operating and Statutory Reserves	65,409,384	34,212,640	33,561,480	34,000,628	23,871,666	191,055,798
Government Grants	748,628	150,000	50,000	-	-	948,628
Grants/Private Contributions	583,335	588,000	-	-	9,000	1,180,335
Grants/Private Contributions	1,331,963	738,000	50,000	-	9,000	2,128,963
General Revenue and User Fees	7,131,304	7,529,677	7,888,089	8,269,135	8,294,845	39,113,050
PILT's	1,306,009	671,000	-	-	-	1,977,009
Internal Borrowing	3,143,584	1,740,500	908,600	2,008,300	2,779,560	10,580,544
Borrowing	9,018,245	6,350,000	15,000,000	12,699,132	3,675,000	46,742,377
Total Funding	95,769,474	54,716,646	66,683,351	63,245,505	45,258,468	325,673,444

2019- 2023 Project Plan - Operating and Capital Funds

2019 Operating and Capital Projects

PROJECTS	AMOUNT	PROJECT HIGHLIGHTS
Strategic	4,291,482	Projects and programs that address specific initiatives, issues or goals.
Equipment & Vehicle Program	5,209,604	<p>The City utilizes a wide range of vehicles and equipment to deliver services. The majority of planned purchases in 2019 are for the renewal of existing assets.</p> <p>Major 2019 purchases include:</p> <ul style="list-style-type: none"> - Fire Pumper Ladder Apparatus - Automated Garage Trucks - Backhoe
Facilities Infrastructure & Amenities Program	8,418,416	<p>The City currently owns and operates over 100 facilities which support delivery of a wide range of services.</p> <p>Major projects in 2019 include:</p> <ul style="list-style-type: none"> - Facilities Condition Assessment Program - Beban Complex metal cladding renewal phase 1 - Continuation of multi-year project to replace Fire Station #1 - 25 Victoria Rd replace stucco with a rain screen wall system, north and west faces - Replacement of tube chiller unit at Frank Crane Arena with more efficiency and safer plate and frame chiller including low charge option
Information Technology Infrastructure Program	860,238	<p>The City's technology equipment, maintains systems access for network and business applications.</p> <p>Major projects in 2019 include:</p> <ul style="list-style-type: none"> - Next phase of implementation of Content Management System (CMS) - Enhancements to business applications to improved efficiencies
Parking Infrastructure Program	1,637,042	<p>The City currently owns and operates three multi-level parkades and five parking lots.</p> <p>Major projects in 2019 include:</p> <ul style="list-style-type: none"> - Bastion Street Parkade renewal of traffic membranes, levels 1 & 2 - Harbourfront Parkade renewal of traffic membranes, half of level 1
Parks Infrastructure Program	12,783,136	<p>Parks infrastructure includes destination parks, neighborhood parks, spray parks, sports field, playgrounds, tennis/sport course and trails.</p> <p>Major projects in 2019 include:</p> <ul style="list-style-type: none"> - Serauxmen stadium installation of field lighting, two year project - Maffeo Sutton Playground Renewal - Phase 1 of Harewood Centennial Youth Park - Renewal work on Parkway Trail - Installation of new ramp/parking upgrades at Brannen Lake Boat Ramp
Sanitary Sewer Infrastructure Program	12,761,943	<p>The sanitary sewer infrastructure program includes renewal projects for infrastructure at end of life and new/upgrade projects to address current and future capacity issues.</p> <p>Major projects in 2019 include:</p> <ul style="list-style-type: none"> - Condition Assessment Program - Lambert Ave Utility Upgrade: Replacement of sanitary sewer main on Lambert Ave from Fifth to Sixth - Upland Area Utilities: Replacement of sanitary sewer main on Adby from 3286 Adby to Departure Bay - DCC SS46 Project: Upsizing of sanitary sewer main from Esmt 40 Maki Road to Chase River Pump Station

2019- 2023 Project Plan - Operating and Capital Funds

2019 Operating and Capital Projects Continued

PROJECTS	AMOUNT	PROJECT HIGHLIGHTS
Drainage Infrastructure Program	5,569,314	<p>The drainage infrastructure program includes renewal projects for infrastructure at end of life and new/upgrade projects to address current and future capacity issues.</p> <p>Major projects in 2019 include:</p> <ul style="list-style-type: none"> - Condition Assessment Program - DCC SD60: Phase 1 of installation on new storm detention pond to service Boxwood Connector - Lambert Ave Utility Upgrade: Replacement of drainage main on Lambert Ave from Fifth to Sixth
Transportation Infrastructure Program	19,044,666	<p>The City's Transportation Master Plan (2014) provides direction on expansion/upgrades to the City's transportation infrastructure. Transportation infrastructure includes over 1,100 km of roadways, 400 km of sidewalks, 15 bridge structures, over 3,500 street lights and 85 traffic signals.</p> <p>Major projects in 2019 include:</p> <ul style="list-style-type: none"> - Cycling amenities including Downtown, Fourth and Albert, Harewood Bikeway Phase 5 - DCC R98: Installation of traffic signal at Jingle Pot @ Westwood Lake Rd - Boxwood Connector & Utility Project: Continuation of detailed design and site preparation for Bowen to Northfield section of connector, construction budgeted for 2022 - Road rehabilitation including Pheasant Terrace: Rosstown to Labieux, Jingle Pot: Ashlee to Harwell, Howard: Second to Third, Calder: Jingle Pot to Elena, Westwood: Rockwood Cather View - Phase 2 of LED street light conversion, supported by business case
Water Infrastructure Program	25,193,633	<p>The water infrastructure program includes renewal projects for infrastructure at end of life and new/upgrade projects to increase capacity and provide redundancy within the system. The long-term water supply plan models future demand due to growth, and provides guidance for capital investment needed to maintain an adequate water supply for the City.</p> <p>Major projects in 2019 include:</p> <ul style="list-style-type: none"> - Condition Assessment Program - Black Diamond Dr WM JP-JP: Replacement of water distribution main from Parkway to Third - Haliburton St Area WM & PED/CYC Project: Replacement of water distribution main on Haliburton from 995 Haliburton to Island Highway - Continuation of upgrades to Towers Pump Station - Construction of two Bulk Water Filling Stations, supported by business case
Total	95,769,474	

2019 – 2023 Financial Plan

2019- 2023 Project Plan - Operating and Capital Funds Strategic Projects

	2019	2020	2021	2022	2023	Total
Project Costs:						
Strategic Plans:						
Council Strategic Plan	40,000	-	-	-	-	40,000
Economic Development Strategy	30,000	-	-	-	-	30,000
Strategic Review	70,000	-	-	-	-	70,000
Council Committees:						
Community Planning & Development	2,500	2,500	2,500	2,500	2,500	12,500
Community Vitality	2,500	2,500	2,500	2,500	2,500	12,500
Design Advisory Panel	2,500	2,500	2,500	2,500	2,500	12,500
Finance & Audit	18,500	18,500	18,500	18,500	18,500	92,500
Nanaimo Youth Advisory Council	3,000	3,000	3,000	3,000	3,000	15,000
Parks Recreation & Wellness	10,000	10,000	10,000	10,000	10,000	50,000
Public Safety	2,500	2,500	2,500	2,500	2,500	12,500
Public Works & Engineering	1,500	1,500	1,500	1,500	1,500	7,500
Water Supply Advisory	1,500	1,500	1,500	1,500	1,500	7,500
Audits:						
COR External Audit	-	11,700	-	-	11,700	23,400
Financial/Performance Audits	25,000	50,000	50,000	50,000	50,000	225,000
IT Tech: Network Security Audit	20,700	-	20,700	-	20,700	62,100
Culture & Heritage Initiatives:						
Archaeological Site Assessment	6,000	-	-	-	-	6,000
Coal Town Trail	3,007	-	-	-	-	3,007
Downtown Heritage Building Guidelines	1,500	-	-	-	-	1,500
Downtown Façade Grants	39,554	20,000	20,000	20,000	20,000	119,554
Public Art	50,000	50,000	50,000	50,000	50,000	250,000
Environmental Projects:						
Burn it Smart Woodstove Exchange Pgm	16,474	-	-	-	-	16,474
Buttertubs Marsh Hydrology Study	1,777	-	-	-	-	1,777
Climate Change Resiliency Strategy	108,253	-	-	-	-	108,253
Energy Step Code Education & Rebate Pgm	48,221	-	-	-	-	48,221
Geese Management	6,313	-	-	-	-	6,313
Invasive Plant Management Program	22,250	20,000	20,000	20,000	20,000	102,250
Jingle Pot Marsh Restoration	1,000	-	-	-	-	1,000
Seasonal Air Quality Assessment	5,000	-	-	-	-	5,000
Stream Sign Upgrading	3,800	-	-	-	-	3,800
Official Community Plan:						
Official Community Plan (OCP) Update	300,000	-	-	-	-	300,000
Planning Studies	-	75,000	75,000	75,000	75,000	300,000
Property Management Strategy:						
Property Acquisitions - General	1,796,531	600,000	600,000	600,000	600,000	4,196,531
Parks and Recreation Initiatives:						
Community Wellness	11,305	-	-	-	-	11,305
Parks and Recreation Master Plan Update	75,000	75,000	-	-	-	150,000
Subtotal	2,726,185	946,200	880,200	859,500	891,900	6,303,985

2019- 2023 Project Plan - Operating and Capital Funds

Strategic Projects Continued

	2019	2020	2021	2022	2023	Total
Project Costs:						
Social Planning Initiatives:						
Affordable Housing Strategy	2,500	-	-	-	-	2,500
Community Action Team Grant	108,000	-	-	-	-	108,000
Day-Time Drop In Centre	200,000	100,000	100,000	100,000	-	500,000
Housing Legacy Reserve	165,000	165,000	165,000	165,000	165,000	825,000
New Horizon Seniors Grant Pgm	122,671	-	-	-	-	122,671
PlanH Social Connectedness Grant	9,281	-	-	-	-	9,281
Shower Program	39,629	-	-	-	-	39,629
Social Wellness Strategy	45,000	-	-	-	-	45,000
Urban Clean Up	44,856	-	-	-	-	44,856
User Rate Reviews:						
Finance User Fee Review	7,425	-	-	-	-	7,425
Sewer User Fee Review	50,000	-	-	-	-	50,000
Water User Fee Review	44,765	-	-	-	-	44,765
Water Strategies:						
Appliance Rebate Program	15,000	15,000	-	-	-	30,000
Public Education of Water System	35,000	-	-	-	-	35,000
Toilet Rebate Program	40,000	40,000	-	-	-	80,000
Water Conservation Strategy	30,000	30,000	30,000	30,000	30,000	150,000
Water Supply Analysis	150,000	-	-	-	-	150,000
Other:						
Alternate Transportation Education & Marketing	33,566	25,000	25,000	25,000	25,000	133,566
City Orthophotos	65,159	75,000	150,000	25,000	25,000	340,159
Coal Mine Risk Assessment	13,037	-	-	-	-	13,037
Complete Street Guide: Terminal Ave	110,000	-	-	-	-	110,000
Cross Connection Control Grant	100,000	100,000	100,000	100,000	100,000	500,000
EOC Process	16,000	-	-	-	-	16,000
Immigrant Welcome Reception	4,500	4,500	4,500	4,500	4,500	22,500
Public Engagement	50,000	-	-	-	-	50,000
Public Works Days	23,900	-	-	-	-	23,900
Safer School Travel Program	8,510	-	-	-	-	8,510
Safety Initiatives	9,000	-	-	-	-	9,000
Single Use Check Out Bags	15,350	-	-	-	-	15,350
South Waterfront Master Plan	2,148	-	-	-	-	2,148
Sustainable Parking Grant	5,000	5,000	5,000	5,000	5,000	25,000
Subtotal	1,565,297	559,500	579,500	454,500	354,500	3,513,297
Grand Total	4,291,482	1,505,700	1,459,700	1,314,000	1,246,400	9,817,282

2019 – 2023 Financial Plan

2019- 2023 Project Plan - Operating and Capital Funds Equipment & Vehicle Program

	2019	2020	2021	2022	2023	Total
Project Costs:						
Fleet:						
City Fleet	1,138,378	1,458,000	1,104,000	992,000	590,677	5,283,055
Fire Fleet	1,584,782	1,916,000	-	590,000	1,023,000	5,113,782
Ice Resurfacer	-	-	-	-	185,000	185,000
Equipment:						
Furniture and Equipment	646,655	294,958	286,557	380,652	252,321	1,861,143
Gym Equipment	50,000	-	52,020	-	54,122	156,142
Maintenance Equipment	404,102	189,850	276,819	136,750	138,650	1,146,171
Misc - Fire Equipment	120,330	108,765	137,961	96,750	84,897	548,703
Misc - Fleet Shop Equipment	11,000	79,720	35,500	22,500	4,000	152,720
Misc - Survey Equipment	10,000	10,000	10,000	10,000	10,000	50,000
Park Amenities	16,500	16,500	16,500	16,500	16,500	82,500
SNIC Equipment	64,631	8,500	-	-	50,000	123,131
VICC Kitchen Equipment	-	83,800	24,300	260,450	-	368,550
Total	4,046,378	4,166,093	1,943,657	2,505,602	2,409,167	15,070,897
Fleet:						
Bylaw Vehicles	34,000	-	-	-	-	34,000
Parks Ops Vehicles	44,000	-	-	-	-	44,000
Sanitation Fleet	554,880	-	-	458,863	-	1,013,743
Equipment:						
Automated Carts	22,284	-	-	-	-	22,284
Furniture and Equipment	26,763	-	-	-	-	26,763
Misc - Fire Equipment	9,312	9,498	9,688	-	-	28,498
Park Amenities	36,750	-	-	-	-	36,750
Parking Equipment - On Street	157,225	-	34,500	-	-	191,725
Water Equipment	278,012	-	-	-	-	278,012
Total	1,163,226	9,498	44,188	458,863	-	1,675,775
Grand Total	5,209,604	4,175,591	1,987,845	2,964,465	2,409,167	16,746,672

2019- 2023 Project Plan - Operating and Capital Funds

Facilities Infrastructure & Amenities Program

	2019	2020	2021	2022	2023	Total
Project Costs:						
Renewal Projects and Programs:						
Condition Assessment/Pre-Design/Studies	496,500	470,000	370,000	320,000	320,000	1,976,500
Civic Properties:						
Community Services Building	17,732	-	39,960	-	-	57,692
Northfield School	27,400	-	-	-	-	27,400
Service and Resource Centre (SARC)	29,200	-	-	108,500	30,000	167,700
Bylaw Facilities:						
Animal Shelter	-	-	-	-	31,500	31,500
Cemetery Facilities:						
Bowen Cemetery Office	27,150	-	-	-	-	27,150
Culture & Heritage Facilities:						
150 Commercial Street	80,000	28,000	-	22,500	-	130,500
25 Victoria Rd	293,100	-	-	-	-	293,100
Port Theatre	180,601	310,700	-	5,500	801,360	1,298,161
The Bastion	-	-	23,000	-	-	23,000
Public Safety:						
Fire Headquarters	-	-	-	-	26,000	26,000
Fire Station #1	3,380,879	3,000,000	6,700,000	3,740,269	-	16,821,148
Fire Station #2	36,620	-	-	39,354	-	75,974
Fire Station #3	-	-	-	58,504	-	58,504
Police Operations Building	180,950	75,400	70,000	242,810	70,000	639,160
Parks and Recreation Facilities:						
Beban Complex	325,000	221,000	1,348,788	216,405	-	2,111,193
Beban House	-	26,550	-	-	-	26,550
Beban Pool	332,811	314,220	10,000	137,205	48,600	842,836
Beban Social Centre	98,943	212,556	173,705	108,000	156,177	749,381
Bowen Park Complex	13,650	55,000	21,000	7,650	36,900	134,200
Total	5,520,536	4,713,426	8,756,453	5,006,697	1,520,537	25,517,649
New/Upgrades:						
Civic Facilities:						
Cross Connection Program	64,680	79,320	-	-	-	144,000
Service and Resource Centre (SARC)	68,421	-	-	-	-	68,421
Culture & Heritage Facilities:						
Nanaimo District Museum	27,200	-	-	-	-	27,200
Public Safety:						
Fire Station #4	5,276	-	-	-	-	5,276
Parks and Recreation Facilities:						
Beban Complex	88,250	-	-	-	-	88,250
Beban Pool	6,985	-	-	-	-	6,985
Beban Social Centre	29,205	-	-	-	-	29,205
Bowen Park Complex	76,334	-	-	-	-	76,334
Total	366,351	79,320	-	-	-	445,671
Subtotal	5,886,887	4,792,746	8,756,453	5,006,697	1,520,537	25,963,320

2019 – 2023 Financial Plan

2019- 2023 Project Plan - Operating and Capital Funds Facilities Infrastructure & Amenities Program Continued

	2019	2020	2021	2022	2023	Total
Project Costs:						
Renewal Projects and Programs:						
Parks and Recreation Facilities Continued:						
Centennial	-	-	23,555	-	-	23,555
Cliff McNabb Arena	-	11,700	-	39,335	120,000	171,035
Frank Crane Arena	902,100	177,000	-	24,500	-	1,103,600
Kin Hut	-	36,600	-	-	-	36,600
Kin Pool	5,000	-	21,400	-	-	26,400
Kinsmen Park Washroom Beban Park	-	-	-	-	18,500	18,500
Kinsmen Park Washroom Departure Bay	-	-	-	-	19,800	19,800
Maffeo Sutton Park Washroom	-	-	-	70,000	-	70,000
Nanaimo Aquatic Centre	637,626	1,097,541	622,316	70,000	30,000	2,457,483
Nanaimo Ice Centre	42,950	15,000	60,777	-	219,150	337,877
Oliver Woods Community Centre	12,000	-	50,200	-	-	62,200
Public Works Yard:						
Public Works Yard	110,131	88,000	76,350	114,975	72,800	462,256
Water Facilities:						
Pump Stations	-	-	14,640	-	-	14,640
Water Treatment Plant	-	-	20,000	15,000	20,000	55,000
VICC	88,700	-	-	-	-	88,700
Total	1,798,507	1,425,841	889,238	333,810	500,250	4,947,646
New/Upgrades:						
Parks and Recreation Facilities Continued:						
Cliff McNabb Arena	67,300	-	-	-	-	67,300
Frank Crane Arena	42,300	-	-	-	-	42,300
Harewood Centennial Park - Multi Use Court	40,700	-	-	-	-	40,700
Nanaimo Aquatic Centre	275,124	-	-	-	-	275,124
Nanaimo Ice Centre	29,000	23,000	-	-	-	52,000
Oliver Woods Community Centre	96,801	-	-	-	-	96,801
Public Works Yard:						
Public Works Yard	4,418	-	-	-	-	4,418
Water Treatment Plant:						
Water Treatment Plant	177,379	287,500	20,000	-	-	484,879
Total	733,022	310,500	20,000	-	-	1,063,522
Grand Total	8,418,416	6,529,087	9,665,691	5,340,507	2,020,787	31,974,488

2019- 2023 Project Plan - Operating and Capital Funds

Information Technology Infrastructure Program

	2019	2020	2021	2022	2023	Total
Project Costs:						
Renewal Projects and Programs:						
Business Applications	140,378	-	-	-	-	140,378
Business Applications - ERP	-	-	-	1,220,197	1,867,414	3,087,611
Computing Infrastructure	120,017	94,350	183,600	458,000	299,000	1,154,967
Total	260,395	94,350	183,600	1,678,197	2,166,414	4,382,956
New/Upgrades:						
Business Applications	135,057	5,000	155,000	5,000	5,000	305,057
Business Applications - CMS	280,969	-	656,500	-	-	937,469
Business Applications - GIS	78,282	45,000	45,000	45,000	45,000	258,282
Computing Infrastructure	37,875	294,350	-	120,000	-	452,225
Total	532,183	344,350	856,500	170,000	50,000	1,953,033
Plans/Studies:						
Studies	67,660	-	-	-	-	67,660
Total	67,660	-	-	-	-	67,660
Grand Total	860,238	438,700	1,040,100	1,848,197	2,216,414	6,403,649

Excludes Desktop Computers (Included in Furniture and Equipment Replacement Plans)

2019 – 2023 Financial Plan

2019- 2023 Project Plan - Operating and Capital Funds Parking Infrastructure Program

	2019	2020	2021	2022	2023	Total
Project Costs:						
Renewal Projects and Programs:						
Bastion St Parkade	802,184	410,400	428,225	360,000	-	2,000,809
Harbourfront Parkade	686,843	484,800	471,600	1,097,925	-	2,741,168
Port of Nanaimo Centre Parkade	62,000	12,300	-	-	1,300,000	1,374,300
Misc Projects	4,452	-	-	-	-	4,452
Total	1,555,479	907,500	899,825	1,457,925	1,300,000	6,120,729
New/Upgrades:						
Harbourfront Parkade	-	-	96,600	-	-	96,600
Parking Signage	21,563	-	7,188	-	-	28,751
Total	21,563	-	103,788	-	-	125,351
Plans/Studies:						
Studies	60,000	30,000	-	20,000	-	110,000
Total	60,000	30,000	-	20,000	-	110,000
Grand Total	1,637,042	937,500	1,003,613	1,477,925	1,300,000	6,356,080

2019- 2023 Project Plan - Operating and Capital Funds

Parks Infrastructure Program

	2019	2020	2021	2022	2023	Total
Project Costs:						
Renewal Projects and Programs:						
Beach Access	63,129	25,000	25,000	25,000	25,000	163,129
Boat Ramps/Docks	297,100	-	-	-	-	297,100
Communication System	16,935	-	-	-	-	16,935
Condition Assessment/Pre Design	80,700	70,000	95,000	95,000	95,000	435,700
Misc Projects	27,600	56,250	-	-	-	83,850
Parks & Playground	682,764	120,000	218,000	120,000	120,000	1,260,764
Railing Replacement Program	262,386	-	52,500	56,750	18,250	389,886
Recreational Dams	189,319	49,450	50,600	51,750	165,300	506,419
Skatepark Improvements	6,000	-	-	-	-	6,000
Sports Fields/Field Houses	153,851	44,375	6,600	80,000	36,300	321,126
Tennis Court Improvements	-	24,000	24,411	-	22,700	71,111
Trail Development and Rehab	389,857	104,000	104,000	-	-	597,857
Total	2,169,641	493,075	576,111	428,500	482,550	4,149,877
New/Upgrades:						
Cross Connection Control Program	22,000	-	-	-	-	22,000
Misc Projects	7,595	-	-	-	-	7,595
Parks & Playgrounds	869,758	50,000	347,265	106,000	97,500	1,470,523
Public Art	90,000	50,000	50,000	50,000	50,000	290,000
Recreational Dams	27,500	-	-	-	-	27,500
Sports Fields/Field Houses	389,850	442,221	-	-	-	832,071
Trail Development	8,753,660	4,639,250	8,373,300	8,700,000	3,875,000	34,341,210
Total	10,160,363	5,181,471	8,770,565	8,856,000	4,022,500	36,990,899
Plans/Studies:						
Planning	51,750	-	-	172,500	-	224,250
Standards	1,382	-	-	-	-	1,382
Studies	400,000	-	-	-	-	400,000
Total	453,132	-	-	172,500	-	625,632
Grand Total	12,783,136	5,674,546	9,346,676	9,457,000	4,505,050	41,766,408

2019 – 2023 Financial Plan

2019- 2023 Project Plan - Operating and Capital Funds Sanitary Sewer Infrastructure Program

	2019	2020	2021	2022	2023	Total
Project Costs:						
Renewal Projects and Programs:						
Condition Assessment Program	713,304	510,000	485,000	510,000	485,000	2,703,304
Mains	3,377,444	2,989,252	2,899,346	2,934,961	798,500	12,999,503
Total	4,090,748	3,499,252	3,384,346	3,444,961	1,283,500	15,702,807
New/Upgrades:						
Mains	6,032,939	4,745,600	3,208,000	4,358,000	3,104,000	21,448,539
Pump Station	2,254,568	-	-	-	-	2,254,568
Total	8,287,507	4,745,600	3,208,000	4,358,000	3,104,000	23,703,107
Plans/Studies:						
Master Plans	300,000	150,000	150,000	150,000	225,000	975,000
Misc Projects	20,000	-	-	-	-	20,000
Studies	63,688	50,000	50,000	50,000	50,000	263,688
Total	383,688	200,000	200,000	200,000	275,000	1,258,688
Grand Total	12,761,943	8,444,852	6,792,346	8,002,961	4,662,500	40,664,602

2019- 2023 Project Plan - Operating and Capital Funds

Drainage Infrastructure Program

	2019	2020	2021	2022	2023	Total
Project Costs:						
Renewal Projects and Programs:						
Condition Assessment Program	124,463	170,000	210,000	260,000	310,000	1,074,463
Mains	3,910,412	3,086,660	1,500,000	584,000	2,485,500	11,566,572
Total	4,034,875	3,256,660	1,710,000	844,000	2,795,500	12,641,035
New/Upgrades:						
Mains	1,330,443	760,000	2,716,000	2,358,000	-	7,164,443
Total	1,330,443	760,000	2,716,000	2,358,000	-	7,164,443
Plans/Studies:						
Misc Projects	20,000	-	-	-	-	20,000
Studies	183,996	100,000	-	100,000	-	383,996
Total	203,996	100,000	-	100,000	-	403,996
Grand Total	5,569,314	4,116,660	4,426,000	3,302,000	2,795,500	20,209,474

2019 – 2023 Financial Plan

2019- 2023 Project Plan - Operating and Capital Funds Transportation Infrastructure Program

	2019	2020	2021	2022	2023	Total
Project Costs:						
Renewal Projects and Programs:						
Bridges	2,414,329	100,000	100,000	100,000	100,000	2,814,329
Condition Assessment Program	-	200,000	-	-	200,000	400,000
Corridor Improvements	393,299	-	-	2,300,000	-	2,693,299
Misc Projects	350,000	375,000	450,000	450,000	450,000	2,075,000
Railway Crossings	25,000	25,000	25,000	25,000	25,000	125,000
Road Rehabilitation	3,310,930	2,281,500	3,532,000	2,004,700	2,250,000	13,379,130
Sidewalk Maintenance Program	-	50,000	-	50,000	-	100,000
Street Lights	51,629	245,000	50,000	50,000	50,000	446,629
Traffic Signals	-	-	50,000	-	500,000	550,000
Transportation Improvements	100,000	600,000	500,000	1,050,000	50,000	2,300,000
Total	6,645,187	3,876,500	4,707,000	6,029,700	3,625,000	24,883,387
New/Upgrades:						
Bus Shelters	169,425	53,725	48,000	48,000	150,000	469,150
Cycling Amenities	772,970	813,585	3,003,500	400,000	300,300	5,290,355
Designs	100,000	-	-	-	-	100,000
Misc Projects	40,000	-	-	-	-	40,000
Pedestrian Amenities	835,536	355,000	1,370,120	423,400	1,505,400	4,489,456
Pedestrian/Cycling Amenities	1,215,264	1,237,500	608,000	-	-	3,060,764
Street Lights	361,722	1,600,000	-	-	-	1,961,722
Transit Amenities	15,000	66,000	-	-	-	81,000
Transportation Improvements	8,388,625	1,545,000	5,892,000	12,602,000	8,550,000	36,977,625
Total	11,898,542	5,670,810	10,921,620	13,473,400	10,505,700	52,470,072
Plans/Studies:						
Mater Plans	-	115,000	-	-	-	115,000
Planning	130,000	180,000	30,000	30,000	30,000	400,000
Standards	48,796	-	-	-	-	48,796
Studies	265,141	255,000	-	75,000	-	595,141
Surveys	57,000	125,000	35,000	35,000	35,000	287,000
Total	500,937	675,000	65,000	140,000	65,000	1,445,937
Grand Total	19,044,666	10,222,310	15,693,620	19,643,100	14,195,700	78,799,396

2019- 2023 Project Plan - Operating and Capital Funds

Water Infrastructure Program

	2019	2020	2021	2022	2023	Total
Project Costs:						
Renewal Projects and Programs:						
Condition Assessment Program	226,847	100,000	125,000	100,000	125,000	676,847
Distribution Mains	13,341,664	6,120,300	7,478,360	5,699,350	6,198,650	38,838,324
Misc Projects	176,389	230,000	30,000	30,000	30,000	496,389
Pump Station/PRV Program	2,940,420	412,500	680,000	391,000	370,000	4,793,920
Reservoirs	75,000	-	-	-	-	75,000
Supply Mains	179,037	50,000	450,000	1,000,000	1,000,000	2,679,037
Water Meter Replacement	352,238	300,000	300,000	300,000	300,000	1,552,238
Water Supply Dams	626,121	117,200	117,600	118,000	70,000	1,048,921
Total	17,917,716	7,330,000	9,180,960	7,638,350	8,093,650	50,160,676
New/Upgrades:						
Distribution Mains	1,702,995	1,683,700	811,800	1,517,000	1,738,300	7,453,795
Pump Station/PRV Program	3,131,086	-	-	-	-	3,131,086
Reservoirs	1,598,867	3,333,000	-	-	-	4,931,867
Supply Mains	10,000	-	-	-	-	10,000
Water Supply Dams	500,000	-	5,000,000	500,000	-	6,000,000
Total	6,942,948	5,016,700	5,811,800	2,017,000	1,738,300	21,526,748
Plans/Studies:						
Master Plans	-	250,000	-	-	-	250,000
Misc Projects	20,000	-	-	-	-	20,000
Planning	226,022	-	-	-	-	226,022
Studies	86,947	75,000	275,000	240,000	75,000	751,947
Total	332,969	325,000	275,000	240,000	75,000	1,247,969
Grand Total	25,193,633	12,671,700	15,267,760	9,895,350	9,906,950	72,935,393

Appendix A

The City's reserve projects are provided in the following framework:

- Contingency – usually allocations of prior years' operating surplus to address potential liabilities/risks
- Council Strategic Priority – specific reserves to fund Council's priorities and initiatives
- Capital – usually allocations of prior years' operating surplus available to fund capital projects
- Infrastructure Renewal – specific reserves with annual contributions to fund infrastructure renewal
- Development Cost Charges – specific reserves with contributions from developers to fund specific infrastructure projects required due to growth

	2019	2020	2021	2022	2023
Contingency Reserves	11,963,124	12,210,548	12,512,387	12,733,262	12,393,326
Council Initiatives Reserves	5,453,039	6,915,325	8,521,676	9,556,314	10,032,317
Unallocated Capital Reserves	19,239,575	18,737,579	19,930,506	19,947,001	23,770,701
Infrastructure Renewal Reserves	40,328,351	37,623,986	36,154,247	37,212,528	46,367,745
Development Cost Charges (DCC) Reserves	42,191,202	44,047,160	42,515,448	43,016,847	42,572,528
Total Reserves	119,175,291	119,534,598	119,634,264	122,465,952	135,136,617

	2019	2020	2021	2022	2023
CONTINGENCY RESERVES					
GENERAL FUND					
RCMP Contract Adjustment	2,944,185	2,816,942	2,732,113	2,689,698	2,689,698
Additions	-	-	-	-	-
Withdrawals	127,243	84,829	42,415	-	-
Balance @ December 31	2,816,942	2,732,113	2,689,698	2,689,698	2,689,698
Uninsured Claims Reserve	2,587,805	2,587,805	2,587,805	2,587,805	2,587,805
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	2,587,805	2,587,805	2,587,805	2,587,805	2,587,805
Uncollected Taxes Reserve	2,759,115	2,759,115	2,759,115	2,759,115	2,759,115
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	2,759,115	2,759,115	2,759,115	2,759,115	2,759,115
Allowance for Bad Debts Reserve	50,000	44,000	38,000	32,000	26,000
Additions	-	-	-	-	-
Withdrawals	6,000	6,000	6,000	6,000	6,000
Balance @ December 31	44,000	38,000	32,000	26,000	20,000
Police Services (allocation of traffic fines revenues above budget)	908,383	908,383	908,383	908,383	908,383
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	908,383	908,383	908,383	908,383	908,383
Snow Removal Reserve	200,000	300,000	500,000	700,000	800,000
Additions	100,000	200,000	200,000	100,000	-
Withdrawals	-	-	-	-	-
Balance @ December 31	300,000	500,000	700,000	800,000	800,000
PR&E Snow Removal Reserve	75,000	150,000	225,000	300,000	300,000
Additions	75,000	75,000	75,000	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	150,000	225,000	300,000	300,000	300,000
Uncollected Parking Revenue Reserve	7,958	7,958	7,958	7,958	7,958
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	7,958	7,958	7,958	7,958	7,958
Sanitation Levelling Reserve	429,222	488,875	552,128	627,382	754,257
Additions	174,533	63,253	75,254	152,254	5,254
Withdrawals	114,880	-	-	25,379	339,190
Balance @ December 31	488,875	552,128	627,382	754,257	420,321
General Financial Stability Reserve	1,792,000	46	46	46	46
Additions	-	-	-	-	-
Withdrawals	1,791,954	-	-	-	-
Balance @ December 31	46	46	46	46	46
Total General Fund Contingency Reserves	10,063,124	10,310,548	10,612,387	10,833,262	10,493,326

	2019	2020	2021	2022	2023
CONTINGENCY RESERVES (continued)					
WATER FUND					
Water Levelling Reserve	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Total Water Fund Contingency Reserves	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
Total Contingency Reserves	11,963,124	12,210,548	12,512,387	12,733,262	12,393,326

	2019	2020	2021	2022	2023
COUNCIL STRATEGIC PRIORITY RESERVES					
GENERAL FUND					
Housing Legacy Reserve	2,364,066	2,371,937	2,421,937	2,471,937	2,521,937
Additions	50,000	50,000	50,000	50,000	50,000
Withdrawals	42,129	-	-	-	-
Balance @ December 31	2,371,937	2,421,937	2,471,937	2,521,937	2,571,937
Sustainability Initiatives Reserve	426,655	244,644	369,644	494,644	619,644
Additions	125,000	125,000	125,000	125,000	125,000
Withdrawals	307,011	-	-	-	-
Balance @ December 31	244,644	369,644	494,644	619,644	744,644
Regional Emission Reduction Statutory	549,218	634,329	720,716	808,399	897,397
Additions	85,111	86,387	87,683	88,998	90,333
Withdrawals	-	-	-	-	-
Balance @ December 31	634,329	720,716	808,399	897,397	987,730
Strategic Infrastructure Reserve	2,115,162	2,176,586	3,377,485	4,721,153	5,491,793
Additions	2,080,000	2,480,000	2,880,000	2,880,000	2,880,000
Withdrawals	2,018,576	1,279,101	1,536,332	2,109,360	2,669,330
Balance @ December 31	2,176,586	3,377,485	4,721,153	5,491,793	5,702,463
Strategic Partnerships Reserve	25,543	25,543	25,543	25,543	25,543
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	25,543	25,543	25,543	25,543	25,543
Total Council Strategic Priority Reserves	5,453,039	6,915,325	8,521,676	9,556,314	10,032,317

	2019	2020	2021	2022	2023
CAPITAL RESERVES					
GENERAL FUND					
Property Acquisition Reserve	3,163,383	3,163,383	3,163,383	3,163,383	3,163,383
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	3,163,383	3,163,383	3,163,383	3,163,383	3,163,383

	2019	2020	2021	2022	2023
CAPITAL RESERVES (continued)					
General Capital Reserve	5,906,667	5,900,534	5,900,534	5,900,534	5,900,534
Additions	-	-	-	-	-
Withdrawals	6,133	-	-	-	-
Balance @ December 31	5,900,534	5,900,534	5,900,534	5,900,534	5,900,534
Community Works Reserve Statutory	8,569,140	5,916,671	5,285,053	6,346,414	6,229,369
Additions	3,972,550	3,948,103	4,125,926	4,132,955	4,333,157
Withdrawals	6,625,019	4,579,721	3,064,565	4,250,000	645,000
Balance @ December 31	5,916,671	5,285,053	6,346,414	6,229,369	9,917,526
Casino	1,448,844	1,448,844	1,448,844	1,448,844	1,448,844
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	1,448,844	1,448,844	1,448,844	1,448,844	1,448,844
Parkland Dedication Reserve Statutory (funds for parkland acquisition only)	1,149,945	1,254,664	1,360,954	1,468,838	1,578,341
Additions	104,719	106,290	107,884	109,503	111,145
Withdrawals	-	-	-	-	-
Balance @ December 31	1,254,664	1,360,954	1,468,838	1,578,341	1,689,486
Property Sales Reserve Statutory	1,140,712	1,157,823	1,175,190	1,192,818	1,210,710
Additions	17,111	17,367	17,628	17,892	18,161
Withdrawals	-	-	-	-	-
Balance @ December 31	1,157,823	1,175,190	1,192,818	1,210,710	1,228,871
Knowles Estate Reserve Fund Statutory (can spend interest income only)	429,499	397,656	403,621	409,675	415,820
Additions	6,157	5,965	6,054	6,145	6,237
Withdrawals	38,000	-	-	-	-
Balance @ December 31	397,656	403,621	409,675	415,820	422,057
Total Capital Reserves	19,239,575	18,737,579	19,930,506	19,947,001	23,770,701

	2019	2020	2021	2022	2023
INFRASTRUCTURE RENEWAL RESERVES					
GENERAL FUND					
General Fund Asset Mgmt Statutory	11,258,946	3,646,476	5,030,640	5,907,260	3,739,220
Additions	6,665,437	7,613,646	8,644,941	9,670,082	9,660,573
Withdrawals	14,277,907	6,229,482	7,768,321	11,838,122	8,769,939
Balance @ December 31	3,646,476	5,030,640	5,907,260	3,739,220	4,629,854
IT Infrastructure Reserve	954,567	898,333	1,129,153	1,008,325	1,111,797
Additions	564,300	619,520	681,472	681,472	681,472
Withdrawals	620,534	388,700	802,300	578,000	319,700
Balance @ December 31	898,333	1,129,153	1,008,325	1,111,797	1,473,569
Firehall Improvements	396,414	396,414	396,414	396,414	396,414
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	396,414	396,414	396,414	396,414	396,414

	2019	2020	2021	2022	2023
INFRASTRUCTURE RENEWAL RESERVES (continued)					
Photocopier Reserve	432,444	396,476	450,774	506,472	529,570
Additions	63,832	65,998	65,998	65,998	66,331
Withdrawals	99,800	11,700	10,300	42,900	8,600
Balance @ December 31	396,476	450,774	506,472	529,570	587,301
Equip. Depreciation Reserve Statutory	6,943,362	5,658,949	3,675,845	3,994,726	3,878,236
Additions	1,457,247	1,502,116	1,497,881	1,535,510	1,647,984
Withdrawals	2,741,660	3,485,220	1,179,000	1,652,000	1,810,177
Balance @ December 31	5,658,949	3,675,845	3,994,726	3,878,236	3,716,043
Facility Development Reserve Statutory	3,210,785	2,872,657	2,481,733	1,947,982	2,953,599
Additions	1,209,559	1,227,417	1,244,287	1,272,022	1,310,598
Withdrawals	1,547,687	1,618,341	1,778,038	266,405	454,000
Balance @ December 31	2,872,657	2,481,733	1,947,982	2,953,599	3,810,197
VICC Projects Reserve	612,958	524,258	440,458	416,158	155,708
Additions	-	-	-	-	-
Withdrawals	88,700	83,800	24,300	260,450	-
Balance @ December 31	524,258	440,458	416,158	155,708	155,708
General Parking Reserve	1,539,025	1,025,866	1,099,057	1,003,359	1,020,025
Additions	407,581	439,091	470,815	460,491	451,488
Withdrawals	920,740	365,900	566,513	443,825	1,300,000
Balance @ December 31	1,025,866	1,099,057	1,003,359	1,020,025	171,513
Fitzwilliam St Parking Reserve	142,868	142,868	142,868	142,868	142,868
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	142,868	142,868	142,868	142,868	142,868
NDSS Community Field Maintenance Reserve	30,300	60,900	91,806	123,022	154,550
Additions	30,600	30,906	31,216	31,528	31,842
Withdrawals	-	-	-	-	-
Balance @ December 31	60,900	91,806	123,022	154,550	186,392
Old City Parking Reserve Statutory	90,891	92,254	93,638	95,043	96,469
Additions	1,363	1,384	1,405	1,426	1,447
Withdrawals	-	-	-	-	-
Balance @ December 31	92,254	93,638	95,043	96,469	97,916
E911 Reserve	624,700	624,695	641,445	665,545	663,395
Additions	25,000	25,000	25,000	25,000	25,000
Withdrawals	25,005	8,250	900	27,150	2,600
Balance @ December 31	624,695	641,445	665,545	663,395	685,795
Fire Training Centre Reserve	178,675	178,675	178,675	178,675	178,675
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	178,675	178,675	178,675	178,675	178,675
VI Fire Academy Reserve	507,451	507,451	507,451	507,451	507,451
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	507,451	507,451	507,451	507,451	507,451

	2019	2020	2021	2022	2023
INFRASTRUCTURE RENEWAL RESERVES (continued)					
Colliery Dam Reserve	143,903	116,924	116,924	116,924	116,924
Additions	-	-	-	-	-
Withdrawals	26,979	-	-	-	-
Balance @ December 31	116,924	116,924	116,924	116,924	116,924
Brechin Boat Ramp Reserve	74,488	96,218	117,982	139,775	161,587
Additions	21,730	21,764	21,793	21,812	21,826
Withdrawals	-	-	-	-	-
Balance @ December 31	96,218	117,982	139,775	161,587	183,413
Piper's Park Reserve	43,929	53,579	63,002	72,190	81,132
Additions	9,650	9,423	9,188	8,942	8,688
Withdrawals	-	-	-	-	-
Balance @ December 31	53,579	63,002	72,190	81,132	89,820
Prior Year Carryforwards	3,380,118	-	-	-	-
Additions	-	-	-	-	-
Withdrawals	3,380,118	-	-	-	-
Balance @ December 31	-	-	-	-	-
Cemetery Care Reserve Statutory	584,618	592,118	599,618	607,118	614,618
Additions	7,500	7,500	7,500	7,500	7,500
Withdrawals	-	-	-	-	-
Balance @ December 31	592,118	599,618	607,118	614,618	622,118
Cart Replacement Reserve	-	-	-	-	-
Additions	-	-	-	-	859,492
Withdrawals	-	-	-	-	-
Balance @ December 31	-	-	-	-	859,492
Total General Fund Infrastructure Renewal Reserves	17,885,111	17,257,483	17,829,307	16,502,238	18,611,463
SANITARY SEWER FUND					
Sewer Reserve	11,241,903	8,493,384	7,329,750	4,273,382	3,485,956
Additions	1,668,161	1,544,118	1,481,678	1,345,424	1,172,811
Withdrawals	4,416,680	2,707,752	4,538,046	2,132,850	1,340,250
Balance @ December 31	8,493,384	7,329,750	4,273,382	3,485,956	3,318,517
Sewer Fund Asset Management Statutory	2,833,790	1,392,109	709,987	2,560,950	2,368,862
Additions	1,973,291	2,253,102	2,572,323	2,910,843	2,927,852
Withdrawals	3,414,972	2,935,224	721,360	3,102,931	450,890
Balance @ December 31	1,392,109	709,987	2,560,950	2,368,862	4,845,824
Total Sanitary Sewer Fund Infrastructure Renewal Reserves	9,885,493	8,039,737	6,834,332	5,854,818	8,164,341

2019 – 2023 Financial Plan

	2019	2020	2021	2022	2023
INFRASTRUCTURE RENEWAL RESERVES (continued)					
WATER FUND					
Water Reserve	22,730,039	10,043,944	10,171,255	8,672,817	10,660,652
Additions	6,977,379	7,764,311	8,683,962	9,599,085	10,564,499
Withdrawals	19,663,474	7,637,000	10,182,400	7,611,250	4,588,550
Balance @ December 31	10,043,944	10,171,255	8,672,817	10,660,652	16,636,601
Water Fund Asset Management Statutory	4,646,913	2,513,803	2,155,511	2,817,791	4,194,820
Additions	2,667,013	3,140,855	3,143,118	3,158,299	3,159,323
Withdrawals	4,800,123	3,499,147	2,480,838	1,781,270	4,398,803
Balance @ December 31	2,513,803	2,155,511	2,817,791	4,194,820	2,955,340
Total Water Fund Infrastructure Renewal Reserves	12,557,747	12,326,766	11,490,608	14,855,472	19,591,941
Total Infrastructure Renewal Reserves	40,328,351	37,623,986	36,154,247	37,212,528	46,367,745

	2019	2020	2021	2022	2023
DEVELOPMENT COST CHARGES RESERVES (GROWTH)					
GENERAL FUND					
DCC - City Wide Roads Statutory	9,706,973	7,926,120	9,643,016	7,401,604	6,619,887
Additions	2,039,172	2,038,696	2,511,768	2,489,263	2,461,060
Withdrawals	3,820,025	321,800	4,753,180	3,270,980	5,468,000
Balance @ December 31	7,926,120	9,643,016	7,401,604	6,619,887	3,612,947
DCC - City Wide Drainage Statutory	15,210,263	11,648,572	10,562,433	9,440,426	6,825,289
Additions	480,074	444,594	498,184	469,362	436,501
Internal Borrowing					
To Sewer DCC Reserve	3,143,584	1,740,500	908,600	2,008,300	2,779,560
Repayment from Sewer Reserve	232,351	350,867	409,409	544,021	730,614
Withdrawals	1,130,532	141,100	1,121,000	1,620,220	-
Balance @ December 31	11,648,572	10,562,433	9,440,426	6,825,289	5,212,844
DCC - City Wide Parks Statutory	1,044,967	1,726,001	2,422,720	3,303,894	4,198,285
Additions	711,463	721,719	906,174	919,391	932,807
Withdrawals	30,429	25,000	25,000	25,000	25,000
Balance @ December 31	1,726,001	2,422,720	3,303,894	4,198,285	5,106,092
Total General Fund Development Cost Charges Reserves	21,300,693	22,628,169	20,145,924	17,643,461	13,931,883
SANITARY SEWER FUND					
DCC - City Wide Sewer Statutory	3,094,527	1,590,331	947,483	825,688	575,786
Additions	444,511	428,528	525,245	522,478	523,699
Withdrawals	1,948,707	1,071,376	647,040	772,380	109,800
Balance @ December 31	1,590,331	947,483	825,688	575,786	989,685
Total Sanitary Sewer Fund Development Cost Charges Reserves	1,590,331	947,483	825,688	575,786	989,685

		2019	2020	2021	2022	2023
DEVELOPMENT COST CHARGES RESERVES (GROWTH) Continued						
WATER FUND						
DCC - City Wide Water (Distribution)	Statutory	6,767,025	6,381,896	5,516,168	5,301,175	4,981,433
Additions		244,637	235,325	263,969	259,988	251,848
Withdrawals		629,766	1,101,053	478,962	579,730	1,025,597
Balance @ December 31		6,381,896	5,516,168	5,301,175	4,981,433	4,207,684
DCC - Water Supply	Statutory	10,965,948	12,918,282	14,955,340	16,242,661	19,816,167
Additions		2,821,860	2,851,558	3,537,321	3,573,506	3,627,109
Withdrawals		869,526	814,500	2,250,000	-	-
Balance @ December 31		12,918,282	14,955,340	16,242,661	19,816,167	23,443,276
Total Water Fund Development Cost Charges Reserves		19,300,178	20,471,508	21,543,836	24,797,600	27,650,960
Total Development Cost Charges Reserves		42,191,202	44,047,160	42,515,448	43,016,847	42,572,528

DATE OF MEETING | APRIL 10, 2019 |

AUTHORED BY | SKY SNELGROVE, STENO COORDINATOR, LEGISLATIVE SERVICES |

SUBJECT | CLOSED CAPTIONING MEETINGS |

OVERVIEW

Purpose of Report

To request that the Finance and Audit Committee recommend that Council approve implementation of closed captioning for audio and video recorded meetings. |

Recommendation

That the Finance and Audit Committee recommend that Council direct Staff to proceed with the implementation of closed captioning for audio and visually recorded meetings, and allocate \$ 22,400 for the annual license fee plus one-time implementation and start-up costs of \$2,900, to be funded from general taxation.

BACKGROUND

| The City of Nanaimo first began to audio and video record meetings in 2009.

The City's meeting management program, eSCRIBE, offers the option of closed captioning meetings. eSCRIBE has provided a quote for the annual fees and implementation of closed captioning of meetings (Attachment A). As the City has two meeting locations (Boardroom, Service and Resource Centre, and Shaw Auditorium, Vancouver Island Conference Centre) we will require two encoders. The annual cost for this service for two encoders is \$22,400, which does not include a one-time implementation and training fee estimated at \$2,900. It is anticipated that the annual fee will increase yearly. Council direction will be sought for any significant increase in future years.

If closed captioning is implemented, when viewing meeting recordings on the City's website, end users can use closed captioning or disable it based on user preferences. Viewers watching live Council meetings on Shaw TV would have the option to use closed captioning services through their cable boxes. The accuracy of closed captioning is estimated at 92% at inception with accuracy growing to 98% as vocabulary expands through service utilization.

Closed captioning provides users who are deaf or hard of hearing with an accessible option for viewing meeting recordings. After implementation, all City of Nanaimo meetings video and audio recorded would include this feature. Past meetings would not include this function.

If Council directs Staff to implement closed captioning it is anticipated that this feature could be operational within a week. |

OPTIONS

1. That the Finance and Audit Committee recommend that Council direct Staff to proceed with the implementation of closed captioning for audio and visually recorded meetings, and allocate \$22,400 for the annual license fee plus one-time implementation and start-up costs of \$2,900, to be funded from general taxation.
 - **Budget Implication:** The final 2019 – 2023 Financial Plan will be amended to include close captioning for audio and visually recorded meeting.
 - **Engagement Implication:** The City of Nanaimo strives to be accessible for all persons. This would potential increase public engagement.
2. That the Finance and Audit Committee recommend that Council direct Staff to proceed with the implementation of closed captioning for audio and visually recorded meetings, and allocate \$22,400 for the annual license fee plus one-time implementation and start-up costs of \$2,900 to be funded from Council Contingency for the first year and general taxation each year thereafter.
 - **Budget Implication:**
 - i. Council Contingency currently has \$92,500 unallocated. After implementation of closed captioning \$67,200 would be available.
 - ii. The final 2019 – 2023 Financial Plan will be amended to include the annual license fee for 2022 – 2023 funded from general taxation.
 - **Engagement Implication:** The City of Nanaimo strives to be accessible for all persons. This would potential increase public engagement.
3. That the Finance and Audit Committee provide alternate direction regarding closed captioning.

SUMMARY POINTS

- The City's meeting management software eSCRIBE offers closed captioning services and has provided a quote for this service annually plus one-time implementation fee.
- Closed captioning functionality would apply to all Council and committee meetings audio and visually recorded.
- Viewers would have the option to turn closed captioning on or off based on preference.

ATTACHMENT

Attachment A: eSCRIBE Quote

Submitted by:

Sky Snelgrove
Steno Coordinator

Concurrence by:

Sheila Gurrie
City Clerk

Laura Mercer
A/Director, Financial Services

Quote

City of Nanaimo Closed Captioning April 2, 2019

The following outlines the eSCRIBE software and integration services apply.

Closed Captioning

eSCRIBE Annual Service and Support Fees				
Module	License Type	License Fee	Quantity	Cost
Closed Captioning Service - Live (PER ENCODER)	Annual	\$ 10,450	1	\$ 10,450
Total - Annual Software and Support Fees				\$ 10,450
Implementation Fees		Service Fee	Quantity	Cost
Closed Captioning Setup - NEW customer		\$ 1,350	1	\$ 1,350
Total - One-time Implementation Fees				\$ 1,350
Total Year One Fees				\$ 11,800
Total - Annual Support and Software Fees				\$ 10,450

Pricing Notes:

1. This quote is valid for 60 days.
2. Software license fees are for the eSCRIBE Solution as outlined in this proposal.
3. All fees are in in CAD and are exclusive of any applicable taxes
4. License, annual support and services fees are invoiced upon acceptance of this quotation.
5. Annual support fees will be renewed 1 year from date of initial invoice.
6. Payment Terms are Net 30 from date of invoice.

Please return a signed copy of this letter to indicate your acceptance of purchasing the add-on modules/licensing/services for your eSCRIBE Implementation. The arrangements and terms set out are as agreed:

eSCRIBE Software

City of Nanaimo

Print Name

Print Name

Title

Title

Date

Date

DATE OF MEETING April 10, 2019

AUTHORED BY SHEILA GURRIE, CORPORATE OFFICER AND CITY CLERK

**SUBJECT HOSTING ASSOCIATION OF VANCOUVER ISLAND AND
COASTAL COMMUNITIES ANNUAL CONVENTION**

OVERVIEW

Purpose of Report

To provide Council with background information regarding hosting of the Annual Association of Vancouver Island and Coastal Communities Convention and receive Council authorization to host this event in 2020.

Recommendation

That the Finance and Audit Committee recommend that Council:

1. Submit an application to host the Association of Vancouver Island and Coastal Communities 2020 Annual Convention; and,
2. That if the application is successful, commit up to \$15,174 in the 2020 budget to host this event at the Vancouver Island Conference Centre, with funding to be allocated from general taxation.

BACKGROUND

The Annual Vancouver Island and Coastal Communities (AVICC) is the longest established area association under the umbrella of the Union of BC Municipalities (UBCM). The Association deals with issues and concerns that affect all communities in its jurisdiction from large urban areas to small rural communities. AVICC now has a membership of 53 municipalities and regional districts, including the City of Nanaimo. The Annual General Meeting & Convention held in April each year provides members with the opportunity to bring forward issues and concerns from their individual communities through resolutions and debates.

Hosting the annual convention would provide opportunities to showcase, to numerous other Local Governments on Vancouver Island, the many cultural attractions and amenities that Nanaimo has to offer. It would also allow Nanaimo City Councillors to attend the convention without having to travel. As 2020 conference hosts, the City of Nanaimo would be responsible for providing meeting facilities and services for the expected 350 delegates for the AVICC Annual Convention. This influx of delegates would benefit the local economy as noted under "Economic Impact" on the table below. Please refer to "Attachment A" of this report for the Host Community Responsibilities and Requirements for the 2020 Convention.

The following estimated costs and economic impact are based on rental costs of the Vancouver Island Conference Centre (VICC) (Attachment B includes details of VICC's proposal):

ITEM	Estimated Cost
Vancouver Island Conference Centre:	\$8,920
Colour Printer	\$750
Decorations	\$700
20 Speaker Gifts	\$900
Entertainment/Welcome Reception	\$2,000
Booths	\$1,904
Total Estimated Cost	\$15,174
ITEM	Economic Impact
350 people x 3 days x \$315	\$330,750

Staff have provided more details of the estimated cost break downs on "Attachment C" of this report.

OPTIONS

1. That the Finance and Audit Committee recommend that Council:
 1. Submit an application to host the Association of Vancouver Island and Coastal Communities 2020 Annual Convention; and,
 2. That if the application is successful, commit up to \$15,174 in the 2020 budget to host this event at the Vancouver Island Conference Centre, with funding to be allocated from general taxation.
 - **Budget Implication:** That if the application is successful, year 2 (2020) of the 2019 – 2023 Financial Plan would be amended to add a budget of \$15,174 with funding from general taxation.
 - **Political Implication:** Demonstrates regional leadership.
2. That the Finance and Audit Committee recommend that Council direct Staff not to submit and application to host the Association of Vancouver Island and Coastal Communities 2020 Annual Convention.
 - **Political Implication:** Would not encourage regional leadership.
3. That the Finance and Audit Committee provide alternate direction. |

SUMMARY POINTS

- The Annual General Meeting & Convention is held in April each year and provides members with the opportunity to bring forward issues and concerns from their individual communities.
- Hosting the Convention would provide opportunities to showcase the City to other Local Governments and would mean Nanaimo City Councillors would not need to travel for the event.
- Staff estimate that hosting the 2020 AVICC Convention will cost \$15,174.

ATTACHMENTS

Attachment A: Distribution of Responsibilities
Attachment B: AVICC 2020 Nanaimo Proposal
Attachment C: AVICC Estimated Costs

Submitted by:

Sheila Gurrie,
Corporate Officer and City Clerk

Distribution of Responsibilities – 2020 & 2021 AVICC AGM & Convention

Basic Activity	Who Does What	Who Covers Costs
Facilities – all rental costs plus setup, stage, wheel chair ramp, janitorial and security	Host Community identifies venues, coordinates contract; Host Community works with AVICC Executive Coordinator to work out details for room set up.	Host Community (to standard of a convention centre – round tables, chairs, table cloths, staging, security, janitorial)
Hotel Room Blocks (225 rooms required)	Host Community contacts accommodations providers to obtain rates and availability; AVICC contracts for room blocks; delegate makes their bookings directly; AVICC Executive Coordinator makes arrangements for accommodations for speakers, etc.	Each delegate or their local government or organization. AVICC pays for rooms for speakers, staff and Parliamentarian.
Food and Beverage Services	Host Community provides contacts, references and assists with liaison; AVICC contracts for services and pays for catering.	AVICC
Friday Welcome Reception Entertainment (up to 300)	Welcome reception is typically a come and go without any program; Host Community may enlist local musicians or artists to enhance the environment if desired.	Host Community for space, decorations, entertainment; AVICC for food and drinks.
Saturday Banquet Entertainment (up to 250)	Host Community identifies potential entertainers for approval by AVICC; AVICC will contract and make arrangements. If desired, Host Community will make arrangement for any special decorating, i.e. table centrepieces, staging, etc.	Host Community for room, decorations and reception entertainment; AVICC for food, drinks and banquet entertainment.
Pre-Convention Sessions	Host Community to provide ideas for local study tours or workshops for approval of AVICC, and assist with organizing tours.	AVICC
Business Program	Host Community Mayor and/or Chair provide 2-3 minute welcome during the opening remarks; Host Community can provide other program suggestions to incorporate local content for the approval of AVICC.	AVICC
Partner Program	Host Community will identify tours; AVICC to approve; AVICC Executive Coordinator will publicize and accept registrations; Host Community will coordinate all the arrangements and manage onsite registration	Registration fee for cost recovery; AVICC will transfer registration funds to Host Community for out of pocket costs.
Bus Transportation (tours and shuttle)	Host Community provides contact names of local service providers; AVICC Executive Coordinator contracts for required services.	AVICC

Distribution of Responsibilities – 2020 & 2021 AVICC AGM & Convention

Basic Activity	Who Does What	Who Covers Costs
Speaker Gifts	Host Community identifies, purchases and wraps local, representative gift for speakers (no more than \$25-30 per gift).	Host Community pays for 20 gifts.
Delegate Door Prizes	Host Community arranges for 10 donated gifts to be available and brought to facility.	Donated by community partners.
Grand Prize	AVICC Executive Coordinator arranges.	AVICC
Registration Desk	Host Community provides 2-3 volunteers to help during Friday and Saturday, and 1-2 volunteers for Sunday.	Host Community
Trade Show (20+ booths)	Host Community provides the facility, tables, chairs, linens/skirting and pipe and drape for booths if suitable for facility; AVICC arranges the exhibitors, their registration and signage. Host Community may host a complimentary Chamber of Commerce/ Tourism related desk (and arrange staffing).	Host Community – facility, tables, chairs, linens, skirting and trade show booths if suitable for facility AVICC – signage, registration, move in/out
Piper, FN Invocation, O'Canada Singer	Host Community arranges Piper and O'Canada singer; Host Community invites local First Nation representative for invocation/welcome.	AVICC will pay honorariums
Flags and Stands for Canada, BC, Host and First Nation	Host Community arranges for flags to be located on business session stage.	Host Community
Event Liability Insurance	AVICC Executive Coordinator will arrange.	AVICC
Sponsors	Host Community may identify additional local sponsors; AVICC Executive Coordinator will make contacts unless sponsored funds go directly to the Host Community to cover facility or other special costs.	AVICC covers all the recognition costs and sponsor arrangements
Liaison with Local Community	Host Community manages the liaison with local community and will send communications to notify businesses of what may be expected in relationship to delegate arrival, meals, etc.	Host Community
Convention Office	Host Community provides a printer for the AVICC office.	Host Community for printer
WiFi	Host Community to provide.	Host Community

ATTACHMET B

VANCOUVER ISLAND CONFERENCE CENTRE



Association of Vancouver Island & Coastal Communities AGM & Convention 2020

April 2020

Gina Bethell
Sales Manager



VANCOUVER ISLAND CONFERENCE CENTRE

Your West Coast Meeting and Conference Destination

LOCATION – FACILITIES:

Just steps away from the scenic Nanaimo Harbour in the heart of a walkable downtown, The Vancouver Island Conference Centre is Vancouver Island's finest full-service conference centre.

For a virtual tour of the Conference Centre please visit www.viconference.com



VENUE SPACE:

For this convention, we have the following room(s) available which I believe would suit your needs:

Room Rental	Meeting/Event	Size & Capacity
<i>Tuesday April 14th</i>		
Milestone River Room	AVICC Office	770 Sq Ft
<i>Wednesday April 15th</i>		
Milestone River Room	AVICC Office	770 Sq Ft
<i>Thursday April 16th</i>		
Milestone River Room	AVICC Office	770 Sq Ft
Lantzville Room	Executive Pre-Conference Meeting	921 Sq Ft 25 Boardroom Style

Friday April 17th		
Milestone River Room	AVICC Office	770 Sq Ft
Nanaimo River Room A/B	Pre-Conference Session	1,868 Sq Ft 1110 Theatre Style
Mt Benson Ballroom C/D	Business Session	9,153 Sq Ft 300-400 Banquet Style
Newcastle Island Lobby & Mt Benson A/B	Exhibitor Show Refreshment Break Area	11,912 Sq Ft 20 Exhibitor Booths
Mt Benson A/B	Welcome Reception	4,544 Sq Ft 400 Reception Style
Saturday April 18th		
Milestone River Room	AVICC Office	770 Sq Ft
Mt Benson C/D	Business Session & Delegates Luncheon	9,153 Sq Ft 300-400 Banquet Style
Nanaimo River Room A/B	Breakout Session #1	1,868 Sq Ft 120 Theatre Style
Shaw Auditorium	Breakout Session #2	2,598 Sq Ft 189 Tiered Seating
Departure Bay A/B	Breakout Session #3	1,337 Sq Ft 100 Theatre Style
Newcastle Island Lobby & Mt Benson A/B	Exhibitor Show, Refreshment Break Area	11,912 Sq Ft 20 Exhibitor Booths
Mt Benson A/B/C	Annual Banquet & Dance	9,167 Sq Ft 350 Banquet Style
Sunday April 19th		
Milestone River Room	AVICC Office	770 Sq Ft
Mt Benson C/D	Business Sessions	9,153 Sq Ft 300-400 Banquet Style
Newcastle Island Lobby & Mt Benson A/B	Exhibitor Show Refreshment Break Area	11,912 Sq Ft 20 Exhibitor Booths
Total Room Rental = \$8,920.00		
City of Nanaimo & Vancouver Island Conference Centre Full Venue Sponsorship		

CATERING:

Setting us apart, the cuisine at the Vancouver Island Conference Centre is a key focus, an experience in itself. Our in-house catering department is managed by Compass Group Canada. Compass Group Canada is a leader in contract food service and hospitality. By combining fresh ideas with the industry's greatest talent, Compass Group continues to set the standards for food and service excellence.

Below, for your convenience, is a sample conference menu to illustrate the quality and variety of cuisine that the Vancouver Island Conference Centre can offer. I have also included a full menu for you to look through. Please note that all meal options are only recommendations. We would be happy to work with you to develop a menu which meets your specific needs and budget.

DAY 1,

Hot Breakfast Buffet:

*Denver Style Scrambled Eggs, Yukon Gold Hash Brown Potatoes, Bacon, Sausages, Assorted Mini Yogurt
Assorted Breakfast Pastries, Croissants, Bagels, Tofu and Vegetable Scramble
(20% Gluten Free)*

Seasonal Fresh Fruit & Berries

Selection of Chilled Apple, Cranberry, Grapefruit & Orange Juice

Freshly Brewed Regular & Decaffeinated Coffee, Selection of Traditional & Herbal Teas

\$20PP

AM Break:

Apple, Orange, and Cranberry Juice

Freshly brewed regular & decaffeinated coffee, selection of traditional & herbal teas

House Made Granola and Fruit Bars

\$9PP

Luncheon

GF/DF/ Vegetarian Butternut Squash Apple Bisque

Garden salad with house made vinaigrette and creamy dressing

Thai Noodle Salad

Build Your Own Deli Lunch

Sliced Roast Beef, Real Turkey, Black Forest Ham

Gourmet Sandwich Fillings: Cilantro Shrimp Salad, Egg Salad, Tuna with Sundried Tomato Salad

Lettuce, Sliced Tomato, Cucumbers, Condiments

Fresh Breads and Wraps to include Gluten Free option

Carrot Cake, Gluten Free Date Squares.

Freshly brewed regular & decaffeinated coffee, selection of traditional & herbal teas

\$23PP

PM Break:

Assorted Juices

Freshly brewed regular & decaffeinated coffee, selection of traditional & herbal teas

Jumbo Cookies, (Some Gluten Free)

\$9PP

Reception:

CRUDITÉS AND DIP

Fresh Carrots, Celery, Radishes, Snap Peas, Broccoli, Cauliflower, Rutabaga & Cherry Tomato

FRESH SEASONAL FRUIT PLATTERS

Assortment of Fresh Fruit & Seasonal Berries

IMPORTED AND DOMESTIC CHEESE PLATTERS

Crackers and Crustini Toasts

GRILLED WARM PITA BREAD

Variety of different types of hummus; pesto, roast garlic & red pepper hummus

SMOKED SALMON PLATTERS

Pesto cream cheese, toast points, grilled lemon

ASSORTED SUSHI AND SASHIMI PLATTERS

HOT HORS'DOEUVRES STATION:

Spinach Pastries, Tempura Prawns, Chicken Satays,

Bacon Wrapped Scallops, Vegetable samosas

DAY 2,

The Healthy Choice Breakfast:

Freshly Baked Carrot & Bran Muffins

Assortment of Fresh Seasonal Fruit & Berries

House made Granola & Dried Fruits, Assorted Cold Cereals

Selection of Chilled Apple, Cranberry, Grapefruit & Orange Juice

Freshly Brewed Regular & Decaffeinated Coffee, Selection of Traditional & Herbal Teas

\$16PP

AM Break:

Apple, Orange, and Cranberry Juice

Freshly brewed regular & decaffeinated coffee, selection of traditional & herbal teas

Assortment of Miniature French Pastries

\$9PP

PM Break:

A Selection of Traditional & Herbal Teas

Freshly Baked Whole Wheat Raspberry, Blueberry or Cheddar Cheese Scones

Served with Devonshire cream, Butter & Premium Fruit Preserves

\$13PP

Plated Dinner:

Assorted Freshly Baked Breads & Rolls

First Course:

Grilled Vegetable Caprese Salad

Grilled Red Pepper, Grilled Zucchini, Roma Tomato, Fresh Boccocini & Fresh Basil

Main Course:

Sundried Tomato & Island Brie Chicken

Chardonnay Chive Cream

Chef's Fresh Market Vegetables & Potato or Rice

Dessert:

Dessert of your Choice

Freshly Brewed Regular & Decaffeinated Coffee

Selection of Traditional & Fine Herbal Teas

\$41PP

TECHNICAL AND AUDIO VISUAL:

The Vancouver Island Conference Centre is equipped with one of the most advanced audio-visual and control systems in all of Western Canada. Our built-in sound system, high speed complimentary wireless Internet Access, digital way-finding and global broadcast capabilities are just a few examples of the services offered.

ACCOMMODATION:

Nanaimo has a total of 793 quality hotel room available within 12 kilometers of the Vancouver Island Conference Centre with 349 of those rooms are located within 1 kilometer of our front door. We are proud to say that we work very closely with all of the hotels in Nanaimo to find the most appropriate accommodations for all our guests.

Coast Bastion Hotel (Connected to VICC by underground parking)

April 202020

Comfort Rooms (2 double beds) – **40 rooms available - \$147.00**

Superior Rooms (2 double beds) – **15 rooms available - \$158.00**

Superior Queen Room – **10 rooms available - \$158.00**

Premium King Room – **30 rooms available - \$175.00**

Harbour View Premium (1 King Bed) – **16 rooms available - \$198.00**

Harbour View Premium (2 Double Beds) – **2 rooms available - \$198.00**

Premium Jacuzzi Suite – **2 rooms available - \$265.00**



115 Rooms Blocked

***Double/Triple occupancy rates apply**

GREEN MEETINGS AND EVENTS:

The Vancouver Island Conference Centre is considered a leader in environmental design and sustainability. Demonstrating environmental responsiveness and corporate responsibility in our activities; we try to consider all options to reduce waste and increase efficiency. In addition, planning a green meeting can create many benefits to the event organizer by allowing them to:

- Save money by conserving resources
- Create and enhance competitive advantage and reputation
- Open up new or niche markets
- Present positive opportunities for marketing, improve public relations and demonstrate a commitment to corporate responsibility

TRANSPORTATION:

Finding your way to the ‘Hub City’ of Vancouver Island has never been more convenient. With four different forms of transportation bringing people directly to Nanaimo, you will be amazed at how easy, and affordable it is to get yourself to Nanaimo all year long. Whether coming from West Vancouver (Horseshoe Bay) or Tsawwassen, BC Ferries offers guests a comfortable and reliable options should they be travelling by car. If the guests are not bringing their cars, they can choose between 5 airlines as well Nanaimo’s newest transportation option, Helijet.



Both Air Canada and West Jet offer daily flights into Nanaimo from both Vancouver and Calgary with direct flights from Abbotsford and Victoria also available. If you are already in Vancouver, and you are interested in treating yourself to a short scenic flight, then you may want to explore taking a float plane or helicopter ride. Operating from both Downtown Vancouver as well as the Vancouver International Airport (South Terminal), both of these options will allow your guests to take in the breathtaking landscapes that the West Coast of Canada has to offer.

All of the float plane companies (Harbour Air, Sea Air & Tofino Air), fly into Nanaimo’s Harbor leaving you a short 10 minute walk or taxi ride to our front doors. Should you choose Helijet, you will have access to their free shuttle service which will bring you right downtown, just steps from our main entrance.

LOCAL TOURISM & CULTURE:



The city of Nanaimo is a classic West Coast community, offering natural beauty at every turn, vast recreation potential and is brimming with culture. Stroll along our waterfront, catch a ferry to one of Canada’s only floating pubs or enjoy a fresh seafood dinner at one of our many amazing restaurants. Here, you can go from the wilderness to the city center in just a few minutes, and spend more time in the places you want to be.

Located just steps away from our front doors, you will find the crown jewel of culture in the city at the Nanaimo Museum. The museum is home many to permanent exhibits allowing guests to learn about Nanaimo’s rich history such as the Snuneymuxw First Nations, Coal Mining and the Forest Industry. Its gift shop is also the perfect place to find that special keepsake to take home with you.

For more information on Tourism & Culture ideas while visiting Nanaimo, check out these links:

[Tourism Nanaimo](#)

[Nanaimo Museum](#)

[Snuneymuxw First Nations](#)

PARKING:

Convenient self-paid parking for up to 300 vehicles is available in our underground parkade located below the Vancouver Island Conference Centre along with an additional 300 spaces available at the parkade directly adjacent to the Conference Centre.

CONCLUSION:

Thank you Liz for the opportunity to create a proposal for the Association of Vancouver Island & Coastal Communities AGM & Convention in April 2018. Please take a look through the above proposal and attachments. The City of Nanaimo and Tourism Nanaimo is in full support of this convention being hosted in Nanaimo and we are able to offer, with The City of Nanaimo, full sponsorship of the meeting room rental.

Sincerely,

Gina Bethell

Gina Bethell
Sales Manager
Office: 250-244-4063
Cell: 250-802-2067
Email: gbethell@viconference.com

February 16, 2018

Ms. Liz Cookson
AVICC Executive Coordinator
Local Government House Office Manager
525 Government Street
Victoria, BC V8V 0A8

Attention: AVICC Board of Directors

Dear Ms. Cookson,

Re: 2020 AVICC Conference

On behalf of Council, I would like to invite the members of the Association of Vancouver Island Coastal Communities to Nanaimo, the Traditional Territory of the Snuneymuxw First Nations, for the 2020 Annual AVICC Conference.

We would be honoured to welcome you to our beautiful City and to see the cultural attractions we have to offer. We regard Nanaimo as one of the most beautiful harbourfronts on the West Coast. In addition, our downtown core has the full service Vancouver Island Conference Centre that can accommodate up to 1300 delegates and would meet the needs of this event.

The City of Nanaimo, together with our community partners, welcomes the opportunity to host the 2020 AVICC Conference in our beautiful Harbour City.

Yours very truly,



Bill McKay
MAYOR



#501-65 Front Street
Nanaimo, BC
V9R 5H9
www.tourismvi.ca



#501-65 Front Street
Nanaimo, BC
V9R 5H9
www.tourismnanaimo.com

Gina Bethell
Sales Manager
Vancouver Island Conference Centre
Spectra Venue Management
101 Gordon Street, Nanaimo, BC V9R 5J8

Re: AVICC Conference 2020 Letter of Support

Dear Gina:

Thank you for reaching out to Tourism Vancouver Island and Tourism Nanaimo. While not directly part of our portfolio, the MICE sector (meetings, incentives, conferences and exhibitions) is an important piece of the tourism puzzle in Nanaimo, and on Vancouver Island. Targeting business professionals, academic institutions, trade organizations and special interest groups, the MICE sector attracts a significant contingent of non-residents who might not have otherwise visited, or even been aware of, Nanaimo and/or the Vancouver Island region.

According to the *2016 Meetings Market Report: Survey Data Summary*, the Canadian average of room nights generated by MICE sector events in 2015 equated to 564 – a number that emphasizes this sector's capacity to attract non-residents to new destinations.

Vancouver Island is a 460km island paradise located in the Pacific Ocean, about 97km west of Vancouver, and 117km north of Seattle. The region offers an abundance of activities and experiences to explore, between Port Hardy in the north and Victoria in the south, and Tofino to the west and Campbell River to the east. Nanaimo, situated in the centre of Vancouver Island, is a classic West Coast community, offering natural beauty at every turn, and vast recreation potential. Nanaimo has one of the longest shorelines in Canada, and a forested mountain backdrop just outside downtown; you can go from the wilderness to the city centre in just a few minutes, and spend more time in the places you want to be.

Whether for business or pleasure, we support opportunities that bring visitors to communities on Vancouver Island; these opportunities ultimately align with our goals of familiarizing non-residents with Nanaimo and Vancouver Island, building positive perceptions about our community and region, and generating interest in return holiday/tourism visits.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Anthony Everett", is written over a light blue wavy line.

Anthony Everett,
President and CEO
Tourism Vancouver Island

Item	Details	Estimated Costs
VICC - 2 ½ days	March 2019 VICC provided detailed venue room rental estimate – unknown if taxes are included (\$1070.40).	\$8,920.00
Colour printer Host community is responsible to provide a printer for the AVICC (Millstone River Room)	Console Multifunction full colour including delivery and pickup. VICC provided estimated cost. *2016 AVICC the City of Nanaimo provided one of their printer's at no cost	\$750.00
Decorations Host community will make arrangement for any special decorating, i.e. table centrepieces, staging, etc.	Estimated 250-350 delegates City could source through Parks Yard tulips/flower decorations for 25 – 35 tables @ \$20.00 per table (not confirmed). These could be used for both nights This does not include any stand-alone arrangements. Another option could be renting through TripleT.	\$700.00
20 Gifts Host community identifies, purchases and wraps local, representative gift for speakers (no more than \$25-30)	Apparently, Tourism Nanaimo has committed to assisting in scouting and contracting the purchase at a suggest price of \$40. per (if taxes are added the cost increases to approximately \$45.00). This does not include wrapping.	\$900.00
Entertainment for Friday Welcome Reception and Saturday Banquet Host community identifies and pays for potential entertainers for approval by AVICC	VICC noted an option on their estimate of utilizing Wellington High School Jazz Trio for a donated cost to the program of \$200.00 per night but unknown where this cost figure was obtained. A professional jazz duo or group would be approximately \$1,000.00 per night. Tourism Nanaimo has connections to local event promoters.	\$2,000.00
20+ Trade Show Booths Host community provides the facility, tables, chairs, linens/skirting and pipe and drape for booths.	VICC indicated linens and skirting had no additional costs as these are included in "meeting facilities". Need to confirm if booths are included. \$85.00 per booth & taxes	\$1,904.00
Wi-Fi Host community to provide	VICC makes no mention of this in their estimate.	No Charge
PA System	AVICC provides all equipment for sound, screens, projectors etc	No Charge
Total Estimated Costs	VICC has estimated between \$11,170.00 - \$11,970.00.	\$15,174.00
Economic Impact	350 people x 3 days x \$315.00	\$330,750.00

2016 Nanaimo hosted AVICC at a cost of \$12,000.00

DATE OF MEETING | April 10, 2019 |

AUTHORED BY | BARBARA D. WARDILL, MANAGER, REVENUE SERVICES |

SUBJECT CONSIDERATION OF NEW PERMISSIVE TAX EXEMPTION APPLICATIONS

OVERVIEW

Purpose of Report

To obtain Council approval regarding the new permissive tax exemption applications received for properties to be exempt from 2020 property taxes. |

Recommendation

That the Finance and Audit Committee recommend that Council:

1. Award a permissive tax exemption for the 2020 tax year to the Nanaimo Brain Injury Society for property it leases at 106 – 285 Prideaux Street;
2. Award a permissive tax exemption for the 2020 tax year to the Let Me Be Me Learning Foundation for property it leases at 200 – 1585 Bowen Road;
3. Award a permissive tax exemption for the 2020 tax year to the Nanaimo 7-10 Club Society for property it leases at 303 – 285 Prideaux Street;
4. Award a permissive tax exemption for the 2020 tax year to Nanaimo Region John Howard Society for property it owns at 2353 Rosstown Road; and,
5. Award a cash grant for the 2019 property taxes to the Nanaimo Region John Howard Society for property it owns at 2353 Rosstown Road.

BACKGROUND

In prior years, new applications for a permissive tax exemption (PTE) were reviewed by the Grants Advisory Sub-Committee, who then forwarded recommendations to approve or deny the applications to Council. With the dissolution of this Sub-Committee, the responsibility to review the new applications falls to the Finance and Audit Committee, or to the Committee of the Whole.

A copy of the Grants Policy and Guidelines document is attached to this report (Attachment A). Sections 7 and 8 provide specific direction on the evaluation of applications for permissive tax exemptions.

The new applications received follow this report, which consist of the following:

- Application page
- Questionnaire response
- Financial information
- Society Annual Report

NEW APPLICATIONS:**Permissive Tax Exemption Category****NANAIMO BRAIN INJURY SOCIETY**

The Nanaimo Brain Injury Society is currently in "PROPERTY TAX EXEMPTION BYLAW 2018 NO. 7271", a Bylaw to Exempt Certain Lands and Buildings from Taxation, at 106 – 285 Prideaux Street. In addition they are now leasing units 216 and 301A in the same building. Therefore, an additional application is required for these additional units.

LET ME BE ME LEARNING FOUNDATION

The Let Me Be Me Learning Foundation provides comprehensive services for children and youth who face barriers to education, culture and social/life skills. They provide a variety of programs that take a holistic approach to learning. They offer a hub for service delivery; such as speech language pathologists, occupational therapists and a variety of consultants, in order to support the varying needs of students and their families.

The services provided by the Let Me Be Me Learning Foundation meet the criteria for permissive tax exemptions as outlined in the Grants Policy and Guidelines (Attachment A).

NANAIMO 7-10 CLUB SOCIETY

The Nanaimo 7-10 Club Society is currently in "PROPERTY TAX EXEMPTION BYLAW 2018 NO. 7271", a Bylaw to Exempt Certain Lands and Buildings from Taxation, at 201 – 285 Prideaux Street. In addition, they are now leasing unit 303 in the same building. Therefore, an additional application is required for this additional unit.

NANAIMO REGION JOHN HOWARD SOCIETY

The Nanaimo Region John Howard Society is currently in "PROPERTY TAX EXEMPTION BYLAW 2018 NO. 7271", a Bylaw to Exempt Certain Lands and Buildings from Taxation, at 2368 Rosstown Road and 2227 McGarrigle Road. They purchased 2353 Rosstown Road on 2018-AUG-31, therefore a new application is required.

Other Grants Category**Nanaimo Region John Howard Society**

The Nanaimo Region John Howard Society purchased property at 2353 Rosstown Road effective 2018-AUG-01. They missed the deadline to apply for a PTE for 2019 property taxes. They are asking for a cash grant for their 2019 property taxes. The 2019 property taxes are estimated to be \$3,874.28.

OPTIONS

1. That the Finance and Audit Committee recommend that Council:
 1. Award a permissive tax exemption for the 2020 tax year to the Nanaimo Brain Injury Society for property it leases at 106 – 285 Prideaux Street;
 2. Award a permissive tax exemption for the 2020 tax year to the Let Me Be Me Learning Foundation for property it leases at 200 – 1585 Bowen Road;
 3. Award a permissive tax exemption for the 2020 tax year to the Nanaimo 7-10 Club Society for property it leases at 303 – 285 Prideaux Street; and,
 4. Award a permissive tax exemption for the 2020 tax year to Nanaimo Region John Howard Society for property it owns at 2353 Rosstown Road.
 5. Award a cash grant for the 2019 property taxes to the Nanaimo Region John Howard Society for property it owns at 2353 Rosstown Road.
 - **Budget Implication:** No budget implications. Permissive Tax Exemption cash grants have a \$5,000 budget in 2019 and nothing has been spent to date.
2. That the Finance and Audit Committee provide alternate direction.

SUMMARY POINTS

- The City has received four new applications for permissive tax exemptions.
- The City has received one application for a cash grant for 2019 property taxes.

ATTACHMENTS

- ATTACHMENT A: Grants Policy and Guidelines
ATTACHMENT B: 2019 PTE-02 Nanaimo Brain Injury Society
ATTACHMENT C: 2019 PTE-03 Let Me Be Me Learning Foundation
ATTACHMENT D: 2019 PTE-04 Nanaimo 7-10 Club Society
ATTACHMENT E: 2019 PTE-05 Nanaimo Region John Howard Society

Submitted by:

Barbara D. Wardill, CPA, CMA
Manager, Revenue Services

Concurrence by:

Laura Mercer, CPA, CGA
Acting Director, Financial Services



CITY OF NANAIMO

COUNCIL POLICY MANUAL

Pages: 1 of 9
Approval Date: 2011-AUG-29

SECTION: FINANCIAL ADMINISTRATION SUBJECT: Grants Policy and Guidelines

GRANTS POLICY AND GUIDELINES INDEX

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GRANTS POLICY AND GUIDELINES

1. COMPOSITION AND TERM

The Grants Advisory Committee shall be appointed by Council and shall be comprised of:

- ☐ 2 members recommended by the Parks, Recreation and Culture Commission, one from the Cultural Committee, and one from the Recreation Committee
- ☐ 1 member recommended by the United Way
- ☐ 1 Council member as appointed by Council and that member will serve as Chair of the Committee
- ☐ 1 member recommended by the Nanaimo Alcohol and Drug Action Committee
- ☐ 1 member recommended by the Social Planning Advisory Committee
- ☐ 2 members of the general public appointed by Council
- ☐ 1 non-voting Staff liaison recommended by the City Manager

The bodies recommending appointees shall be requested to ensure that the recommended representatives provide a good balance of knowledge in their respective areas of service, and to ensure the commitment and attendance of their recommended representatives.

The maximum term for any member shall be three years.

2. TERMS OF REFERENCE

The Terms of Reference of the Grants Advisory Committee shall be:

- (a) to advise Council on the amount of financial assistance which the municipality should grant to applicants, including permissive taxation exemptions. Recommendations shall be made in accordance with the guidelines and criteria defined in this Policy;
- (b) to recommend policies to Council with regard to non-statutory tax exemption (Permissive Tax Exemptions under Sections 224 and 227 of the *Community Charter*);
- (c) to make recommendations on requests for the subsidized use of civic facilities and resources as if they were requests for financial assistance ("in-kind" grants);
- (d) to maintain the confidentiality of all matters reviewed by the Committee;
- (e) to provide all applicants with observations, recommendations and/or reasons for the recommendations of the Committee;
- (f) to ensure that civic grant funding does not subsidize activities that are the responsibility of senior governments, as this would represent a downloading of senior government costs to local taxpayers;
- (g) to ensure that priority of funding in all categories shall be given to small organizations, rather than larger ones;
- (h) to ensure that grants from the City will be awarded on the basis of demonstrated need for the service within the community.

- (i) to consider appeals by organizations who do not agree with grant recommendations made by City committees. Appeals are limited to a review of the process and are not intended to be a review of the Committee's judgment.

3. CATEGORIES OF GRANT FUNDING

Grant funding will be divided into the following categories:

- ☐ Security Checks
- ☐ Other Grants
- ☐ Permissive Tax Exemptions (Cash Grants)
- ☐ Permissive Tax Exemptions

Recommendations on the amount of grant funding any applicant will be awarded from these categories shall be made in accordance with the guidelines that are outlined in this Policy.

4. YEARLY ALLOCATION FOR GRANT FUNDING

The amount of money available in each category shall be determined by Council during the Financial Plan process each year.

5. COORDINATION OF GRANTS-IN-AID PROCEDURES (with the Regional District of Nanaimo)

Funding: The amount raised from the Regional District levy on the City of Nanaimo shall be returned to the City each year on the condition that the funds are used as either basic or supplementary grants to those organizations which have a primary base of operations within the city, but also provide services which are of a benefit to residents outside the City.

6. GUIDELINES FOR MAKING GRANT RECOMMENDATIONS (by category)

(a) SECURITY CHECKS

Statement of Purpose: Security Check grants are awarded to organizations that must have security checks performed by the R.C.M.P. on their employees and/or volunteers and meet the criteria specified below.

Criteria for Awarding Grants:

- ☐ must be able to identify services provided to residents of Nanaimo
- ☐ nonprofit organization
- ☐ sound financial and administrative management
- ☐ demonstrated financial need
- ☐ \$500/year maximum award to any organization from this category (2012-JAN-09)
- ☐ eligible organizations can only apply for financial support from this category once a calendar year (applications reviewed in November)
- ☐ applications for this category must be received by October 31st
- ☐ must adhere to all City of Nanaimo bylaws and policies
- ☐ awards from this category are exclusive of awards from the other categories

Kind of Funding:

- ☐ Security Check Fee Reimbursement

(b) OTHER GRANTS

Statement of Purpose: Applications that don't fit into any categories of any of the granting committees are to be referred to the Grants Advisory Committee for review and recommendation. If the scope of the grant request exceeds the committee's budget, the Grants Advisory Committee can make a recommendation subject to the grant being funded from Council contingency.

Criteria for Awarding Grants:

- ☐ large number of volunteers;
- ☐ registered non-profit society;
- ☐ sound financial and administrative management;
- ☐ financial need;
- ☐ accessible to a large portion of the community;
- ☐ must have a broad base of support;
- ☐ must have another source of financial support;
- ☐ must be local in focus and must adhere to all City of Nanaimo's bylaws and policies;
- ☐ cash grants will not be provided if the organization receives a Permissive Tax Exemption, or where the facility is provided by the City of Nanaimo free of charge or at a substantially reduced rate. Notwithstanding the above statement, organizations facing critical financial difficulties are eligible to apply for emergency funding.

Kind of Funding:

- ☐ educational funding;
- ☐ emergency funding;
- ☐ capital grants on a matching basis up to a maximum of \$5,000;
- ☐ in-kind funding for facility rental.

(c) PERMISSIVE TAX EXEMPTIONS (Cash Grants)

Statement of Purpose: An organization may only be added to the Permissive Tax Exemption roll for the following year. In some unusual cases it may be appropriate to give an organization a cash grant during the current year.

Criteria for Awarding Grants:

- the property must be recommended for a Permissive Tax Exemption in the following year; and
 - (1) the property qualifies for Permissive Tax Exemption as a Church, Public Hospital, Community Care Facility, or Private School; or
 - (2) the organization can demonstrate an extraordinary financial need;
 - (3) must adhere to all City of Nanaimo's bylaws and policies.

Application Deadline: Will be considered at the time of application for Permissive Tax Exemption.

7. PERMISSIVE TAX EXEMPTIONS

Section 220 of the *Community Charter* identifies certain properties which are exempt from taxation. This section includes property owned and occupied by Her Majesty, the municipality, School Boards, hospitals and churches. As Section 220 exemptions are specifically provided for, Council's discretion is restricted, except in determining the extent of the exemption in certain cases.

Sections 224, 225, 226 of the *Community Charter* identify situations in which Council may exercise discretion in granting full or partial exemptions from taxation. These exemptions must be adopted by bylaw, by the 31st of October of the year preceding exemption.

All buildings and properties that receive a permissive tax exemption must be reviewed every three years to ensure that they continue to meet the specific criteria set out in their applicable category. A report to Council with recommendations for their endorsement is done after each review. The Grants Advisory Committee may also review specific organizations annually for various reasons determined by the committee.

In making recommendations to Council, the Grants Advisory Committee should ensure that:

- (a) the goals, policies, and general operating principles of the municipality as a whole are reflected in the organizations that receive municipal support;
- (b) exemptions are not given to services that are otherwise provided on a private, for profit basis, this would provide an unfair competitive advantage;
- (c) the services provided by the organizations should be an extension of municipal services and programs and must fall under the responsibility of local government, senior government program costs must not be transferred to property taxpayers, as this would represent a downloading of senior government costs to local taxpayers;

- (d) the taxation burden resulting from the exemption must be a justifiable expense to the taxpayers of the municipality, the sources of municipal revenue are limited and requests for exemption must be considered in concert with the other needs of the municipality;
- (e) the services provided by the organizations should provide benefits and be accessible to the residents of the City of Nanaimo, and, in an appropriate age range, the organization's regulations must allow all Nanaimo residents to participate at a reasonable fee.
- (f) the organization is adhering to all City of Nanaimo's bylaws and policies.

In order to more clearly specify criteria, Permissive Tax Exemptions will be divided into the following categories:

- ☐ Churches
- ☐ Public Hospital
- ☐ Senior Citizens' Housing Facilities
- ☐ Community Care Facilities
- ☐ Private Schools
- ☐ Recreation
- ☐ Other
 - ☐ Community Services
 - ☐ Community Associations
 - ☐ Arts and Cultural Organizations
 - ☐ Other Permissive Exemptions

8. GUIDELINES FOR MAKING RECOMMENDATIONS ON PERMISSIVE TAX EXEMPTION BY CATEGORY

(a) CHURCHES

General: The buildings set apart for public worship and the land upon which they stand are exempt from taxation under Section 220(1)(h) of the *Community Charter*. Church halls and such lands as Council considers necessary to support the statutory exemption may be considered as an extension of the exemption under Section 224(2)(f).

Policy: The maximum area of land to be exempted from taxation shall be 2 acres of the land upon which the buildings for public worship stand plus the footprint of the building(s) used for public worship (Revised 1986-AUG-25). This exempted area will not exceed the land area of the legal parcel(s) upon which these buildings stand. Church properties which are currently on the PTE roll and do not conform are to be removed.

Buildings for public worship shall be those established by the Area Assessor and will not include a church manse.

(b) PUBLIC HOSPITALS

General: Buildings set apart and used as a hospital under the *Hospital Act*, except a private hospital under that *Act*, and the land upon which they stand are exempt from taxation under Sections 220(1)(j) and 220(1)(k) of the *Community Charter*. Council may, by bylaw, under Section 224(2)(h) of the *Community*

Charter, exempt any area of land surrounding the exempted building under Sections 220(1)(j) and 220(1)(k).

Policy: Where a building has been identified as a hospital under the *Hospital Act* (except a private hospital) by the Area Assessor, Council will exempt the legal parcel(s) upon which the hospital building stands and any adjoining parcel that Council finds to be necessary to the operation of the hospital.

(c) SENIOR CITIZENS' HOUSING FACILITIES

General: Section 220(1)(i) of the *Community Charter* exempts from taxation a building that was constructed or reconstructed with the assistance of aid granted by the Province after 1947-JAN-01, but before 1974-APR-01, and that is owned and used exclusively without profit by a corporation to provide homes for elderly citizens, together with the land on which the building stands. It also allows Council, by bylaw, under Section 224(2)(h) of the *Community Charter* to exempt, by bylaw, any area of land surrounding the exempted building. Section 224(2)(k) of the *Community Charter* allows Council to exempt from taxation land or improvements for which a grant has been made, after 1974-MAR-31, under the Housing Construction (Elderly Citizens) Act before its repeal in 1996.

Policy: Where a building has been identified as meeting the above criteria by the Area Assessor, Council will exempt the legal parcel(s) upon which the building stands. As it is impossible for any new building to meet this criteria, this section will apply to only seven existing properties: The Mt. Benson Sr. Citizens' Housing Society (tax folios 81301.000; 81312.000; 81315.000; 84328.000), and George R. Pearkes Sr. Citizens Housing Society (tax folios 16006.051; 16006.252; 16006.275).

(d) COMMUNITY CARE FACILITIES

General: Section 224(2)(j) of the *Community Charter*, allows Council to exempt from taxation land and improvements owned or held by a person or organization and operated as a private hospital licensed under the *Hospital Act* or as a licensed community care facility, or registered assisted living residence, under the *Community Care and Assisted Living Act*.

Policy: Council will exempt property that meets the above criteria and is owned or held and operated by a registered non-profit society.

(e) PRIVATE SCHOOLS

General: Section 220(1)(l) of the *Community Charter*, with certain restrictions, exempts private schools from taxation. It also allows Council, by bylaw, under Section 224(2)(h) of the *Community Charter* to exempt from taxation any area of land surrounding the exempted building.

Policy: Where a building has been identified as meeting the above criteria by the Area Assessor, Council will exempt the legal parcel(s) upon which the building stands and any adjoining parcel that Council finds to be necessary to the operation of the school. The permissively exempt property must be accessible to the general public as identified in 7 (e) above.

(f) RECREATION

General: Section 224(2)(i) of the *Community Charter* permits Council, by bylaw, to exempt from taxation, certain organizations using property as a public park or recreation ground, or for public athletic or recreational purposes.

Policy: Permissive Tax Exemptions will be given to organizations that own property that is maintained and used for public park or recreation purposes if they:

- (1) provide full financial and operating information as requested by the Grants Advisory Committee;
- (2) meet the conditions of Section 224 of the *Community Charter*;
- (3) meet the general guidelines outlined in 7(a) to 7(f) of this Policy;
- (4) are registered non-profit societies.

(g) OTHER

General: Section 224(2)(a) *Community Charter* permits Council, by bylaw, to exempt from taxation, land or improvements that are owned or held by a charitable, philanthropic, or other not for profit organization that are used for a purpose that is directly related to the purposes of the organization.

- Community Service Organizations

This has been historically interpreted to include organizations that provide service to the community such as social service agencies.

- Community Associations

This can include community associations that provide a place for local communities to meet, engage in activities that enhance the local community, or hold land that is available for community use.

- Arts & Cultural Organizations

This can include organizations that provide or promote arts and cultural activities.

- Other Permissive Exemptions

Policy: Permissive Tax Exemptions may be given to organizations that:

- (1) provide full financial and operating information as requested by the Grants Advisory Committee;
- (2) meet the conditions of Section 224 of the *Community Charter*; and,
- (3) are registered non-profit societies.

9. APPEALS

Statement of Purpose The mandate of the Grants Advisory Committee is to review appeals for process issues only. That is, to determine whether the original advisory committee had all the correct information and used the appropriate criteria to make their recommendation. The Grants Advisory Committee will not revisit the actual decision, i.e. whether the correct amount was granted.

Criteria for Allowing an Appeal:

- ☐ Was the advisory committee's decision based on the application not meeting certain criteria or submitting incomplete or incorrect information? Did the advisory committee misinterpret some of the information submitted?
- ☐ Did the committee notify the applicant of its recommendations two weeks before it was sent to the next level (either to Council or to the Parks, Recreation & Culture Commission), thereby giving the applicant time to respond?
- ☐ Does the applicant believe that the recommendation was based on incorrect or incomplete information? Does the applicant believe its information was misinterpreted?
- ☐ Did the advisory committee have all the information and the appropriate criteria to make its recommendation?
- ☐ Did the advisory committee determine the application should be reconsidered based on this new/different information?

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Previous Revision/s: 2002-FEB-25, 2000-MAY-08, 2000-FEB-02, 2000-JAN-13, 1998-OCT-19, 1998-JUN-29, 1998-JUN-15, 1998-APR-17, 1997-JUN-16, 1997-APR-28, 1996-DEC-11, 1995-OCT-16, 1994-DEC-05, 1994-FEB-14, 1993-FEB-15, 1993-FEB-08, 1991-OCT-28, 1991-MAY-27, 1991-MAR-18, 1991-FEB-18, 1990-OCT-22, 1990-OCT-22, 1989-APR-06, 1986-AUG-25, 1986-JUL-28, 1985-MAY-09, 1985-JAN-21, 1985-JAN-21, 1984-JUN-18, 1984-FEB-13, 1982-JUN-28
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ATTACHMENT B



CITY OF NANAIMO

APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use

ORGANIZATION: Nanaimo Brain Injury Society		DATE: Jan. 21, 2019	
ADDRESS: 285 Prideaux St		PRESIDENT: Jamie Dunnett	
Nanaimo, BC		SENIOR STAFF MEMBER: Kix Citton	
V9R 2N2		POSITION: Executive Director	
		CONTACT: Susan Norris, Admin Manager	
TELEPHONE: 250-753-5600		TELEPHONE: 250-753-5600 ext. 200	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Nanaimo			
NO. OF FULL TIME STAFF: 0		NO. OF PART TIME STAFF: 6	
NO. OF COMMUNITY VOLUNTEERS: 29		NO. OF VOLUNTEER HOURS PER YEAR: 870	
CLIENTS SERVED, LAST YEAR: 212		CLIENTS SERVED, THIS YEAR (PROJECTED): 225	
B.C. SOCIETY ACT REG. NO.: S-0024257		REVENUE CANADA CHARITABLE REG. NO.: 89010 4060 RR0001	
CURRENT BUDGET:		LEGAL DESCRIPTION OF PROPERTY: 106-285 Prideaux St.	
INCOME \$244,711		TAX FOLIO NUMBER: Prideaux St. 81611.022	
EXPENSES: \$250,735			
NEXT YEAR PROJECTED:		CURRENT YEAR TAXES (IF KNOWN): \$128.00	
INCOME: \$255,000			
EXPENSES: \$264,000			
SIGNATURE: <i>K. Citton</i>		TITLE/POSITION: Executive Director	DATE: Jan. 21, 2019
<p>NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT).</p>			

CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the Purpose or Mandate of your organization in this community.

NBIS fosters opportunity and self-determination with those affected by Acquired Brain Injury.

2. Please list the programs and services provided by your organization.

1. Community Navigator

2. Education

3. Peer Support

3. Are you planning to change or add to current programs and services in the future?

No

4. Please describe the role of volunteers in your organization.

Hospital Peer Visitation Volunteers - visit patients with brain injury in hospital

Coffee drop-in Volunteers - facilitate supportive conversations in an informal
coffee drop-in

Board members and Community members ensure the oversight of the
organization

Education program and admin volunteers support staff with project tasks

5. Please list all grants received from the City of Nanaimo, Regional District of Nanaimo, and other governments or service clubs.

Island Health

Brain Injury Alliance

BC Gaming

United Way

ICBC

BC Rehab

CITY OF NANAIMO GRANT QUESTIONNAIRE

6. Please provide details of fees for service in your organization, and how costs and fees are determined.

No fees charged for our programs

7. If your organization is a branch of a larger organization, please indicate how this affects the financial and other information you have provided.

n/a

8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.

n/a

9. Please describe current or planned approaches to self generated income.

Fundraisers - beer and burger, silent auction, raffles, etc.

CITY OF NANAIMO GRANT QUESTIONNAIRE

10. Is there any other information about your organization that you would like to provide to support your application?

We greatly appreciate the support of the city in considering our application for the permissive tax exemption. This financial support allows us to put more of our limited resources into direct service programs to support individuals and families impacted by brain injury in Nanaimo.

11. In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?

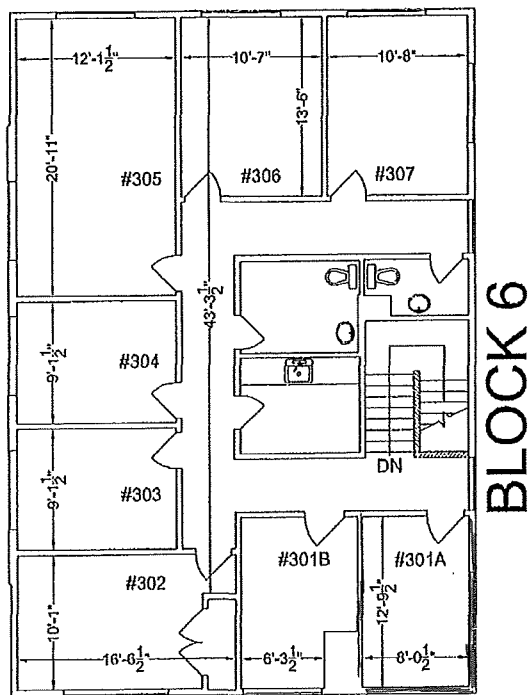
The City of Nanaimo logo is included on our printed communication and website.
The support from the City of Nanaimo is also acknowledged at our Annual General Meeting.

Permissive tax exemption is included as a line item on our Financial Reports.

G:\ADMINISTRATION\Committees\Grants Advisory Sub-Committee\Grants Application Forms\Applications, Instructions, Info\Permissive Tax Exemption Application Revised 2018 JUNE 15.docx

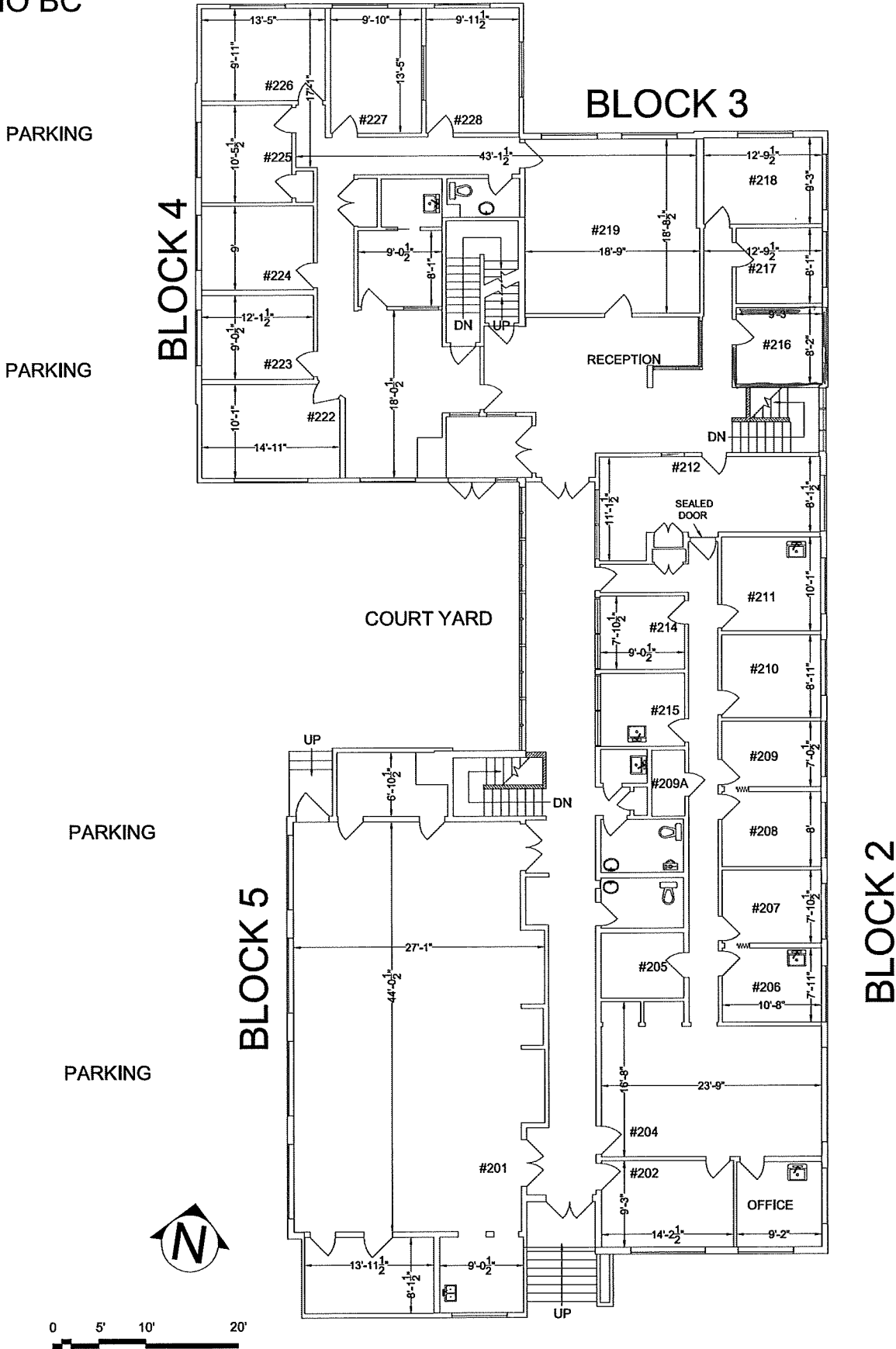
UPPER LEVEL
285 PRIDEAUX ST
NANAIMO BC

DRAFT



MAIN LEVEL
285 PRIDEAUX ST
NANAIMO BC

LUBBOCK SQUARE



MEASURED FEB 2009

DTZ BARNICKE
201-155 SKINNER STREET
NANAIMO BC V9R 5E8
TEL(250) 753-5757
FAX (250) 753-4993

BLOCKS 2-5
MAIN LEVEL

285 PRIDEAUX STREET
NANAIMO BC

FLOOR PLAN

4 MARCH 2009

1219-1305

1/16" = 1'0"

MEASURE
MEASURE MASTERS
VANCOUVER ISLAND - COMMERCIAL
3034 WESTDOWNE ROAD
VICTORIA BC V8R 5G2
TEL 250 472 2653 FAX 250 472 2683



2018 BC SOCIETY ANNUAL REPORT

BC Society • Societies Act

NAME OF SOCIETY: **NANAIMO BRAIN INJURY SOCIETY**
Incorporation Number: S0024257
Business Number: 89010 4060 BC0001
Filed Date and Time: July 23, 2018 10:11 AM Pacific Time
Annual General Meeting (AGM) Date: June 21, 2018

REGISTERED OFFICE ADDRESS INFORMATION

Delivery Address:	Mailing Address:
COMMUNITY SERVICES BUILDING 106-285 PRIDEAUX STREET NANAIMO BC V9R 2N2	COMMUNITY SERVICES BUILDING 106-285 PRIDEAUX STREET NANAIMO BC V9R 2N2

DIRECTOR INFORMATION AS OF June 21, 2018

Last Name, First Name Middle Name:
DUNNETT, JAMIE

Delivery Address:

Last Name, First Name Middle Name:
GRAUMAN, TOM

Delivery Address:

Last Name, First Name Middle Name:
KOZLICK, DYLAN

Delivery Address:

Last Name, First Name Middle Name:
MCAULEY, CHRISTINE

Delivery Address:

Last Name, First Name Middle Name:

ROBERTSON, TONY

Delivery Address:

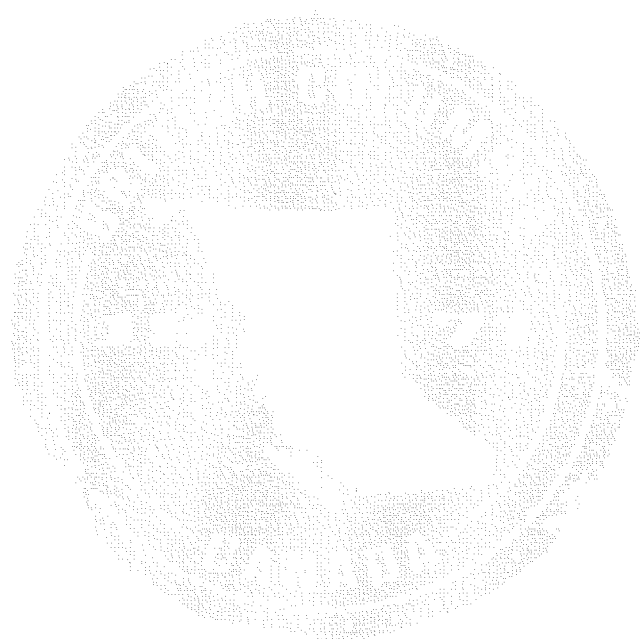
Last Name, First Name Middle Name:

STADLER, HEATHER ANN

Delivery Address:

CERTIFICATION

I, Susan Norris, certify that I have relevant knowledge of the society, and that I am authorized to make this filing.



Nanaimo Brain Injury Society
Financial Statements
March 31, 2018
(Unaudited - see Notice to Reader)

Notice To Reader

On the basis of information provided by management, we have compiled the statement of financial position of Nanaimo Brain Injury Society as at March 31, 2018 and the statements of operations and changes in net assets for the year then ended. We have not performed an audit or a review engagement in respect of these financial statements and, accordingly, we express no assurance thereon. Readers are cautioned that these statements may not be appropriate for their purposes.

Nanaimo, British Columbia

June 19, 2018

MNP LLP

Chartered Professional Accountants

Nanaimo Brain Injury Society
Statement of Financial Position

As at March 31, 2018
(Unaudited - see Notice to Reader)

	2018	2017
Assets		
Current		
Cash	199,272	190,055
Accounts receivable	10,305	40
Prepaid expenses	1,490	755
Goods and services tax receivable	1,656	1,261
	212,723	192,111
Capital assets	9,300	9,649
	222,023	201,760
Liabilities		
Current		
Accounts payable and accruals	5,262	5,631
Wages and benefits payable	7,750	16,491
	13,012	22,122
Deferred contributions	67,917	88,963
	80,929	111,085
Net Assets		
Unrestricted	34,754	90,675
Internally restricted	106,340	-
	141,094	90,675
	222,023	201,760

Nanaimo Brain Injury Society

Statement of Operations

*For the year ended March 31, 2018
(Unaudited - see Notice to Reader)*

	2018	2017
Revenue		
Brain Injury Program	112,423	112,377
Brain Injury Alliance	64,026	22,808
Gaming revenue	51,250	51,250
Donations	17,976	9,862
United Way grant	6,000	7,500
Permissive tax exemption revenue	5,984	5,984
Other revenue	1,426	2,582
Interest income	876	501
Grant revenue	450	630
Memberships	210	260
Event revenue	-	705
	260,621	214,459
Expenses		
Accounting and legal	1,909	1,812
Advertising	1,302	2,487
Amortization	2,655	3,336
Bank charges and interest	235	113
Food and beverage	313	186
Insurance	1,007	1,033
Licences and dues	235	60
Office supplies and expenses	10,435	7,907
Program expenses	1,184	1,482
Property tax	5,984	5,984
Rent	23,450	22,140
Salaries and benefits	136,173	149,656
Special events	915	746
Staff training	1,335	2,599
Subcontracts	20,800	18,481
Telephone	1,816	2,124
Travel	454	296
	210,202	220,442
Excess (deficiency) of revenue over expenses before other items	50,419	(5,983)
Other items		
Gain on disposal of capital assets	-	7,535
Excess of revenue over expenses	50,419	1,552

Nanaimo Brain Injury Society
Statement of Changes in Net Assets

For the year ended March 31, 2018
(Unaudited - see Notice to Reader)

	<i>Internally Restricted</i>	<i>Unrestricted</i>	<i>2018</i>	<i>2017</i>
Net assets beginning of year	-	90,675	90,675	89,123
Excess of revenue over expenses	-	50,419	50,419	1,552
Internal transfers	106,340	(106,340)	-	-
Net assets, end of year	106,340	34,754	141,094	90,675

**Nanaimo Brain Injury Society
Statement of Financial Position
as at December 31, 2018**

ASSET

Current Assets

Petty Cash		200.00
IS - Society (General)	39,313.88	
IS - Society HI	44,755.95	
IS - Gaming Savings	13,098.88	
IS-Segregated	64,378.95	
Gaming - Chequing	406.00	
Undeposited Funds	10,550.00	
Cash - Gift Cards	25.00	
Total Cash		172,528.66
Accounts Receivable		29,153.20
Prepaid Expenses		1,602.03
Total Current Assets		203,483.89

Capital Assets

Leasehold Improvements		6,687.41
Leaseholds - Accum. Amortization		(6,397.10)
Office Furniture & Equipment		19,234.45
Accum. Amort. - Furniture & Equip.		(14,067.40)
Computer Equipment		31,597.35
Accum. Amort.-Computer Equipment		(30,289.30)
Website		2,306.25
Equipment		7,644.09
Accum. Amort. - Equipment		(7,415.53)
Total Capital Assets		9,300.22

TOTAL ASSET		212,784.11
--------------------	--	-------------------

LIABILITY

Current Liabilities

DR - Gaming		12,812.57
DR - United Way		3,000.00
DR - Brain Injury Alliance		26,920.85
Accounts Payable		142.87
Mastercard Payable		1,735.39
Staples Credit Card Payable		903.35
Vacation payable		9,003.58
EI Payable	489.19	
CPP Payable	1,060.94	
Federal Income Tax Payable	1,295.87	
Total Receiver General		2,846.00
Accrued Liabilities		2,000.00
WCB Payable		279.20
GST/HST Paid on Purchases	(1,302.00)	
GST/HST Owing (Refund)		(1,302.00)

Deferred Revenue	10,000.00
Total Current Liabilities	68,341.81
 TOTAL LIABILITY	 68,341.81
 EQUITY	
 Retained Earnings	
Retained Earnings - Previous Year	141,095.30
Allocated Net Assets	(106,340.00)
Internally Restricted - Contingency	65,000.00
Internally Restricted - Other	18,007.00
Internally Restricted - Other	3,333.00
Internally Restricted - Other	20,000.00
Current Earnings	3,347.00
Total Retained Earnings	144,442.30
 TOTAL EQUITY	 144,442.30
 LIABILITIES AND EQUITY	 212,784.11

Generated On: 09 Jan, 2019

Nanaimo Brain Injury Society
Comparative Statement of Operations
1-Apr 2018 to 31-Dec 2018

	Actual 01 Apr, 2018 to 31 Dec, 2018	Budget 01 Apr, 2018 to 31 Mar, 2019	Percent
REVENUE			
Revenue			
Brain Injury Program - VIHA	91,597	114,511	(20)
Gaming Revenue	38,437	51,250	(25)
United Way	3,000	6,000	(50)
Brain Injury Alliance	35,896	46,150	(22)
Non-Receipt Donations/Fundraising	10,151	2,000	408
ICBC	90	10,000	(99)
Society Memberships	310	200	55
Donations in Kind	212	0	0
Grants & Receiptable Donations	4,310	1,500	187
Interest Income	739	600	23
Miscellaneous Revenue	218	0	0
March of Dimes	5,571	8,000	(30)
Other Revenue	3,715	1,500	148
TOTAL REVENUE	194,246	241,711	(20)
TOTAL REVENUE	194,246	241,711	(20)

EXPENSE

Payroll Expenses			
Wages & Salaries	111,574	152,435	(27)
EI Expense	2,512	3,536	(29)
CPP Expense	4,720	6,679	(29)
WCB Expense	224	351	(36)
Employee Benefits	11,325	14,955	(24)
Contract Wages	12,269	17,955	(32)
Total Payroll Expense	142,623	195,911	(27)

General & Administrative Expenses

Janitorial Expense	130	370	(65)
Accounting & Legal	2,361	2,000	18
Advertising/Promotions/Media	1,281	1,500	(15)
Bank & Interest Charges	2	100	(98)
Computer Maintenance	2,057	1,000	106
Office Water	148	200	(26)
Furniture & Equipment	994	500	99
Computer Equipment	1,072	500	114
Computer Software	2,374	2,050	16
Program Expenses	2,717	2,500	9
Special Events Expenses	2,889	1,800	61
Membership Fees	0	250	(100)
Professional Fees	1,281	0	0
Payment Processing Fees	216	0	0
Honorarium	250	700	(64)
Staff & Board Expenses	660	750	(12)
Volunteer Expenses	769	1,500	(49)
Professional Development	2,863	2,000	43

Insurance	720	1,100	(35)
Office Supplies	521	1,000	(48)
Photocopy Expense	630	850	(26)
Equipment Lease/Rental	1,763	2,700	(35)
Office Expenses	664	300	121
Facility Reno/Improvements	0	200	(100)
Postage/Handling Expenses	13	100	(87)
Parking	16	0	0
Offsite Rental	0	550	(100)
Rent	18,291	24,500	(25)
Repair & Maintenance	0	200	(100)
Telephone & Internet	1,428	1,800	(21)
Meals & Entertainment	0	150	(100)
Milage Reimbursments	0	154	(100)
Travel/Transportation	118	500	(76)
Website	2,050	3,000	(32)
Total General & Admin. Expenses	<u>48,276</u>	<u>54,824</u>	(12)
TOTAL EXPENSE	<u>190,899</u>	<u>250,735</u>	(24)
NET INCOME	<u>3,347</u>	<u>(9,024)</u>	(137)

Generated On: 09 Jan, 2019
Interim Finacial Statements

ATTACHMENT C



CITY OF NANAIMO APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use

ORGANIZATION: Let Me Be Me Learning Foundation		DATE: Feb 1, 2019	
ADDRESS: 1585 Bowen Road Unit 200		PRESIDENT: Tony Pullen (Chairman of the Board)	
Nanaimo, BC		SENIOR STAFF MEMBER: Carla Schamehorn / Lorrilee Hopkins	
V9S 1G4		POSITION: Co-Founders/ Co-Exec-Directors	
		CONTACT: Carla or Lorrilee	
TELEPHONE: (250)585-1038		TELEPHONE: (250)585-1038 or (250)327-2352	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Nanaimo, Ladysmith area			
NO. OF FULL TIME STAFF: 3		NO. OF PART TIME STAFF: 3	
NO. OF COMMUNITY VOLUNTEERS: 6		NO. OF VOLUNTEER HOURS PER YEAR: approximately 200	
CLIENTS SERVED, LAST YEAR: 12		CLIENTS SERVED, THIS YEAR (PROJECTED): 15+	
B.C. SOCIETY ACT REG. NO.: S0064524		REVENUE CANADA CHARITABLE REG. NO.:	
CURRENT BUDGET:		LEGAL DESCRIPTION OF PROPERTY: Lot 1, Section 1, Newcastle Reserve, Land District 32, Plan 36556	
INCOME See attached financials			
EXPENSES: See attached financials		TAX FOLIO NUMBER: 086186000 P.I.D. 000-412-856	
NEXT YEAR PROJECTED:			
INCOME:		CURRENT YEAR TAXES (IF KNOWN):	
EXPENSES:			
SIGNATURE: <i>C Schamehorn</i>		TITLE/POSITION: Co-Exec Director/ Secretary	
		DATE: Feb 11/19	
<p>NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT).</p>			

CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the Purpose or Mandate of your organization in this community.

To inspire youth to achieve educational and life skills success.

To provide holistic, individualized, community based support.

To provide a hub of support services for families and clients

To empower those who learn differently to see the world without limits, by embracing their extraordinary talents.

2. Please list the programs and services provided by your organization.

Full and part time educational / social skills / life skills / behavioural intervention and tutoring support for those who learn differently.

3. Are you planning to change or add to current programs and services in the future?

We will be looking to expand to include older and younger individuals as well as get more and more involved in the community through outings and activities.

4. Please describe the role of volunteers in your organization.

Our volunteers participate in fundraising (eg. tallying till tapes for grocery funds, bottle drive, hot dog sales, chocolate sales), assisted with move to new location, assisted in accumulating resources and organizational tasks.

5. Please list all grants received from the City of Nanaimo, Regional District of Nanaimo, and other governments or service clubs.

Kiwanis Sunrisers - \$300/yr for 2 years in a row (2017-2018)

CITY OF NANAIMO GRANT QUESTIONNAIRE

6. Please provide details of fees for service in your organization, and how costs and fees are determined.

Base fees for full time learner at a 3:1 learner:mentor ratio is \$1700/month. Those who require 1:1 support have fees of \$2400/month. We are sensitive and considerate of those who may get less government funding. We determined the fees amounts based on funding provided by Distance Learning Schools plus Autism funds as well as overhead costs to operate.

7. If your organization is a branch of a larger organization, please indicate how this affects the financial and other information you have provided.

N/A

8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.

Alzheimers Society of BC leases space from us and they pay \$1260/month on a month to month basis. However, they are moving out to their own space as of March 15th, 2019.

9. Please describe current or planned approaches to self generated income.

N/A

CITY OF NANAIMO GRANT QUESTIONNAIRE

10. Is there any other information about your organization that you would like to provide to support your application?

See attached description of foundation.

11. In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?

We could show our appreciation on social media, our website, word of mouth and any advertising we do could show the support of the City for our young clients.

G:\ADMINISTRATION\Committees\Grants Advisory Sub-Committee\Grants Application Forms\Applications, Instructions, Info\Permissive Tax Exemption Application Revised 2018 JUNE 15.docx



2018 BC SOCIETY ANNUAL REPORT

BC Society • Societies Act

NAME OF SOCIETY: **LET ME BE ME LEARNING FOUNDATION**
Incorporation Number: S0064524
Business Number: 80704 6164 BC0001
Filed Date and Time: August 30, 2018 05:27 PM Pacific Time
Annual General Meeting (AGM) Date: August 28, 2018

REGISTERED OFFICE ADDRESS INFORMATION

Delivery Address:	Mailing Address:
998 WADDINGTON RD NANAIMO BC V9S 4T9	998 WADDINGTON RD NANAIMO BC V9S 4T9

DIRECTOR INFORMATION AS OF August 28, 2018

Last Name, First Name Middle Name:
HOPKINS, LORRILEE

Delivery Address:

Last Name, First Name Middle Name:
MORRIS, DAN

Delivery Address:

Last Name, First Name Middle Name:
PULLEN, TONY

Delivery Address:

Last Name, First Name Middle Name:
RAMBO, MELANY DORATHY

Delivery Address:

BC REGISTRIES AND ONLINE SERVICES

Incorporation Number S0064524

www.gov.bc.ca/Societies

Page 1 of 2

Last Name, First Name Middle Name:

SCHAMEHORN, CARLA

Delivery Address:

CERTIFICATION

I, Carla Schamehorn, certify that I have relevant knowledge of the society, and that I am authorized to make this filing.

Let Me Be Me Learning Foundation

Balance Sheet

As of 31 August 2018

	31 Aug 18
ASSETS	
Current Assets	
Chequing/Savings	
CCC Bank Accounts	
BusHighIns_Savings_6462_Donatio	1,319.77
Business Checking xxxxxxxxx1113	14,535.21
Total CCC Bank Accounts	15,854.98
Petty Cash	4.44
Total Chequing/Savings	15,859.42
Accounts Receivable	
Accounts Receivable	-30.00
Total Accounts Receivable	-30.00
Total Current Assets	15,829.42
TOTAL ASSETS	15,829.42
LIABILITIES & EQUITY	
Equity	
Opening Balance Equity	1,582.23
Retained Earnings	10,077.12
Net Income	4,170.07
Total Equity	15,829.42
TOTAL LIABILITIES & EQUITY	15,829.42

Let Me Be Me Learning Foundation
Balance Sheet
As of 28 February 2019

	28 Feb 19
ASSETS	
Current Assets	
Chequing/Savings	
CCC Bank Accounts	
BusHighIns_Savings_6462_Donatio	2,773.89
Business Checking xxxxxxxx1113	27,379.38
Fixed Costs Savings	20,000.00
Total CCC Bank Accounts	50,153.27
Petty Cash	93.49
Total Chequing/Savings	50,246.76
Accounts Receivable	
Accounts Receivable	10,540.00
Total Accounts Receivable	10,540.00
Total Current Assets	60,786.76
TOTAL ASSETS	60,786.76
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-330.86
Total Accounts Payable	-330.86
Other Current Liabilities	
Loans from Officers, Directors	3,000.00
Total Other Current Liabilities	3,000.00
Total Current Liabilities	2,669.14
Total Liabilities	2,669.14
Equity	
Opening Balance Equity	1,582.23
Retained Earnings	14,247.19
Net Income	42,288.20
Total Equity	58,117.62
TOTAL LIABILITIES & EQUITY	60,786.76

6:19 PM

2019-02-09

Accrual Basis

Let Me Be Me Learning Foundation Profit & Loss Budget Performance

September 2018 through August 2019

	Sep '18 - Aug 19	Budget	Sep '18 - Aug 19	YTD Budget	Annual Budget
Income					
Other Revenue					
Interest Revenue	3.81		3.81		
Total Other Revenue	3.81		3.81		
Sales Revenue					
Operating Revenue-BC Autism	11,578.00	23,100.00	11,578.00	23,100.00	23,100.00
Operating Revenue-Donations	4,096.34	1,500.00	4,096.34	1,500.00	1,500.00
Operating Revenue-EducationPrg	18,900.00	36,000.00	18,900.00	36,000.00	36,000.00
Operating Revenue-Individual	7,930.00	14,590.00	7,930.00	14,590.00	14,590.00
Operating Revenue-MCFD	4,500.00	9,000.00	4,500.00	9,000.00	9,000.00
Operating Revenue-Self Design	61,600.00	112,252.00	61,600.00	112,252.00	112,252.00
Operating Revenue-Sublet Office	5,040.00	12,600.00	5,040.00	12,600.00	12,600.00
Operating Revenue-Black Press	421.22	1,032.00	421.22	1,032.00	1,032.00
Total Sales Revenue	114,065.56	210,074.00	114,065.56	210,074.00	210,074.00
Total Income	114,069.37	210,074.00	114,069.37	210,074.00	210,074.00
Expense					
Facilities					
Hydro	1,718.88	4,200.00	1,718.88	4,200.00	4,200.00
Phone and Internet bundle	429.61	1,800.00	429.61	1,800.00	1,800.00
Rent/Leases	22,300.19	46,368.00	22,300.19	46,368.00	46,368.00
SECURCO	91.35	304.50	91.35	304.50	304.50
Total Facilities	24,540.03	52,672.50	24,540.03	52,672.50	52,672.50
General & Administrative Exp					
Accounting & Legal	336.00		336.00		
Business Expenses	314.72	600.00	314.72	600.00	600.00
Facility Supplies	1,080.85	1,200.00	1,080.85	1,200.00	1,200.00
Insurance-Liability-WCB	792.78	3,939.96	792.78	3,939.96	3,939.96
Student Cooking Program	464.00	2,610.00	464.00	2,610.00	2,610.00
Student program supplies	785.98	1,800.00	785.98	1,800.00	1,800.00
Student Recreation_Field trips	226.74	1,200.00	226.74	1,200.00	1,200.00
Xplornet Account-bookkeeping	600.00	1,200.00	600.00	1,200.00	1,200.00
General & Administrative Exp - Other	522.78		522.78		
Total General & Administrative Exp	5,123.85	12,549.96	5,123.85	12,549.96	12,549.96
Payroll Expenses					
ADP PAYROLL PROCESSING FEE'S	649.45	0.00	649.45	0.00	0.00
CO-PAY EI-CPP	3,167.73		3,167.73		
Source Deductions - EDP	7,507.48		7,507.48		
Wages and Salaries	41,514.53	0.00	41,514.53	0.00	0.00
Payroll Expenses - Other	0.00	142,531.12	0.00	142,531.12	142,531.12
Total Payroll Expenses	52,839.19	142,531.12	52,839.19	142,531.12	142,531.12
Total Expense	82,503.07	207,753.58	82,503.07	207,753.58	207,753.58
Net Income	31,566.30	2,320.42	31,566.30	2,320.42	2,320.42

*Current
Fiscal*

Let Me Be Me Learning Foundation Profit & Loss Budget Performance

1 September 2018 through 9 February 2019

	1 Sep '18 - 9 Feb 19	Budget	1 Sep '18 - 9 Feb 19	YTD Budget	Annual Budget
Income					
Investments					
Interest-Savings, Short-term CD	0.00	0.00	0.00	0.00	
Investments - Other	0.00	0.00	0.00	0.00	
Total Investments	0.00	0.00	0.00	0.00	
Other Revenue					
Interest Revenue	3.81	0.00	3.81	0.00	
Other Revenue - Other	0.00	0.00	0.00	0.00	
Total Other Revenue	3.81	0.00	3.81	0.00	
Sales Revenue					
Operating Revenue-BC Autism	11,578.00	10,467.86	11,578.00	10,467.86	23,100.00
Operating Revenue-Donations	4,096.34	798.21	4,096.34	798.21	1,500.00
Operating Revenue-EducationPrg	18,900.00	19,157.14	18,900.00	19,157.14	36,000.00
Operating Revenue-Fund Raising	0.00	0.00	0.00	0.00	
Operating Revenue-Individual	7,930.00	8,402.14	7,930.00	8,402.14	14,590.00
Operating Revenue-MCFD	4,500.00	4,789.29	4,500.00	4,789.29	9,000.00
Operating Revenue-Self Design	61,600.00	65,560.00	61,600.00	65,560.00	112,252.00
Operating Revenue-Sublet Office	5,040.00	4,185.00	5,040.00	4,185.00	12,600.00
Operating Revenue-Black Press	421.22	457.64	421.22	457.64	1,032.00
Sales Revenue - Other	0.00	0.00	0.00	0.00	
Total Sales Revenue	114,065.56	113,817.28	114,065.56	113,817.28	210,074.00
Total Income	114,069.37	113,817.28	114,069.37	113,817.28	210,074.00
Expense					
Facilities					
Hydro	1,718.88	1,862.50	1,718.88	1,862.50	4,200.00
Phone and Internet bundle	429.61	798.21	429.61	798.21	1,800.00
Rent/Leases	22,300.19	20,562.00	22,300.19	20,562.00	46,368.00
SECURCO	91.35	101.14	91.35	101.14	304.50
Facilities - Other	0.00	0.00	0.00	0.00	
Total Facilities	24,540.03	23,323.85	24,540.03	23,323.85	52,672.50
General & Administrative Exp					
Accounting & Legal	336.00	0.00	336.00	0.00	
Advertising and Promotion	0.00	0.00	0.00	0.00	
Business Expenses	314.72	266.07	314.72	266.07	600.00
Donated Facilities	0.00	0.00	0.00	0.00	
Facility Supplies	1,080.85	532.14	1,080.85	532.14	1,200.00
fundraising Expenses	0.00	0.00	0.00	0.00	
Insurance-Liability-WCB	792.78	1,747.18	792.78	1,747.18	3,939.96
Interest & Bank Charges	0.00	0.00	0.00	0.00	
Student Cooking Program	464.00	1,388.89	464.00	1,388.89	2,610.00
Student program supplies	785.98	798.21	785.98	798.21	1,800.00
Student Recreation_Field trips	226.74	532.14	226.74	532.14	1,200.00
Xplornet Account-bookkeeping	600.00	532.14	600.00	532.14	1,200.00
General & Administrative Exp - Other	522.78	0.00	522.78	0.00	
Total General & Administrative Exp	5,123.85	5,796.77	5,123.85	5,796.77	12,549.96
Payroll Expenses					
ADP PAYROLL PROCESSING FEE'S	649.45	0.00	649.45	0.00	0.00
CO-PAY EI-CPP	3,167.73	0.00	3,167.73	0.00	
CPP Expenditures	0.00	0.00	0.00	0.00	
Source Deductions - EDP	7,507.48	0.00	7,507.48	0.00	
Wages and Salaries	41,514.53	0.00	41,514.53	0.00	0.00
Payroll Expenses - Other	0.00	69,027.44	0.00	69,027.44	142,531.12
Total Payroll Expenses	52,839.19	69,027.44	52,839.19	69,027.44	142,531.12
Reconciliation Discrepancies	0.00	0.00	0.00	0.00	
Uncategorized Expenses	0.00	0.00	0.00	0.00	
Total Expense	82,503.07	98,148.06	82,503.07	98,148.06	207,753.58
Net Income	31,566.30	15,669.22	31,566.30	15,669.22	2,320.42

YTD

6:25 PM

2019-02-09

Accrual Basis

Let Me Be Me Learning Foundation
Statement of Financial Income and Expense
1 September 2018 through 9 February 2019

	1 Sep '18 - 9 Feb 19
Income	
Other Revenue	
Interest Revenue	3.81
Total Other Revenue	3.81
Sales Revenue	
Operating Revenue-BC Autism	11,578.00
Operating Revenue-Donations	4,096.34
Operating Revenue-EducationPrg	18,900.00
Operating Revenue-Individual	7,930.00
Operating Revenue-MCFD	4,500.00
Operating Revenue-Self Design	61,600.00
Operating Revenue-Sublet Office	5,040.00
Operating Revenue-Black Press	421.22
Total Sales Revenue	114,065.56
Total Income	114,069.37
Expense	
Facilities	
Hydro	1,718.88
Phone and Internet bundle	429.61
Rent/Leases	22,300.19
SECURCO	91.35
Total Facilities	24,540.03
General & Administrative Exp	
Accounting & Legal	336.00
Business Expenses	314.72
Facility Supplies	1,080.85
Insurance-Liability-WCB	792.78
Student Cooking Program	464.00
Student program supplies	785.98
Student Recreation Field trips	226.74
Xplomet Account-bookkeeping	600.00
General & Administrative Exp - Other	522.78
Total General & Administrative Exp	5,123.85
Payroll Expenses	
ADP PAYROLL PROCESSING FEE'S	649.45
CO-PAY EI-CPP	3,167.73
Source Deductions - EDP	7,507.48
Wages and Salaries	41,514.53
Total Payroll Expenses	52,839.19
Total Expense	82,503.07
Net Income	31,566.30

YTD

Let Me Be Me Learning Foundation
Statement of Financial Income and Expense
 — September 2018 through January 2019 —

	Sep '18 - Jan 19
Income	
Other Revenue	
Interest Revenue	3.81
Total Other Revenue	3.81
Sales Revenue	
Operating Revenue-BC Autism	11,278.00
Operating Revenue-Donations	3,726.34
Operating Revenue-EducationPrg	18,900.00
Operating Revenue-Individual	7,930.00
Operating Revenue-MCFD	4,500.00
Operating Revenue-Self Design	61,600.00
Operating Revenue-Sublet Office	3,780.00
Operating Revenue-Black Press	421.22
Total Sales Revenue	112,135.56
Total Income	112,139.37
Expense	
Facilities	
Hydro	1,718.88
Phone and Internet bundle	429.61
Rent/Leases	17,665.19
SECURCO	60.90
Total Facilities	19,874.58
General & Administrative Exp	
Accounting & Legal	336.00
Business Expenses	314.72
Facility Supplies	1,080.85
Insurance-Liability-WCB	624.25
Student Cooking Program	464.00
Student program supplies	785.98
Student Recreation Field trips	226.74
Xplomet Account-bookkeeping	500.00
General & Administrative Exp - Other	522.78
Total General & Administrative Exp	4,855.32
Payroll Expenses	
ADP PAYROLL PROCESSING FEE'S	649.45
CO-PAY EI-CPP	3,167.73
Source Deductions - EDP	7,507.48
Wages and Salaries	41,514.53
Total Payroll Expenses	52,839.19
Total Expense	77,569.09
Net Income	34,570.28

6:23 PM

2019-02-09

Accrual Basis

Let Me Be Me Learning Foundation
Statement of Financial Income and Expense
September 2017 through August 2018

	Sep '17 - Aug 18
Income	
Other Revenue	
Interest Revenue	4.34
Total Other Revenue	4.34
Sales Revenue	
Operating Revenue-BC Autism	14,863.47
Operating Revenue-Donations	1,959.08
Operating Revenue-EducationPrg	31,700.00
Operating Revenue-Fund Raising	993.30
Operating Revenue-Individual	7,380.00
Operating Revenue-MCFD	1,800.00
Operating Revenue-Self Design	40,485.00
Operating Revenue-Black Press	1,037.87
Total Sales Revenue	100,218.72
Total Income	100,223.06
Expense	
Facilities	
Rent/Leases	2,125.00
Total Facilities	2,125.00
General & Administrative Exp	
Business Expenses	685.64
Insurance-Liability-WCB	3,290.91
Interest & Bank Charges	2.50
Student Cooking Program	696.98
Student program supplies	532.80
Student Recreation Field trips	1,103.21
General & Administrative Exp - Other	5.00
Total General & Administrative Exp	6,317.04
Payroll Expenses	
ADP PAYROLL PROCESSING FEE'S	1,562.94
Source Deductions - EDP	18,373.65
Wages and Salaries	67,674.36
Total Payroll Expenses	87,610.95
Total Expense	96,052.99
Net Income	4,170.07

Rest FM



Jay Cousins, B.Comm.

1-5140 Metral Drive
Nanaimo, B.C., V9T 2K8
Tel: (250) 751-1223
Fax: (250) 751-3592
Toll Free: 1-877-335-4380
e-mail: jay@jaycousins.com
www.jaycousins.com



February 7, 2019

Re: Property Tax Exemption

To Whom it May Concern:

0811580 BC Ltd. c/o RE/MAX Commercial Property Management is the owner of the property and building located at 1585 Bowen Road, Nanaimo, BC V9S 1G4.

The Legal Description is:

Lot 1, Section 1, Newcastle Reserve, Land District 32, Plan 36556
P.I.D. 000-412-856

The Tax Roll for BC Assessment is: 086186000

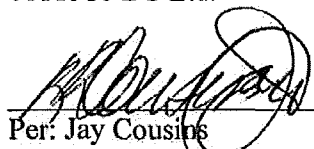
0811580 BC Ltd., has entered into a lease with Let Me Be Me Learning Foundation, who have been occupying Unit 200 in the building listed above as of November 1st, 2018.

It is my understanding that Let Me Be Me Learning Foundation has applied for a Permissive Tax Exemption (PTE) as a not-for-profit organization. This letter is to serve as documentation for, in the case that Let Me be Me Learning Foundation is granted a PTE, the exemption being applied for the benefit of the Let Me Be Me Learning Foundation. I will pass along any proof of this tax break transfer you may require, upon your request.

If you have any further questions on the matter, please contact me at the following email address jay@jaycousins.com or by telephone at 250-751-1223.

Sincerely,

0811580 BC Ltd.


Per: Jay Cousins
RE/MAX Comm. Prop. Mgmt.



At Let Me Be Me Learning Foundation we believe there is a need for comprehensive services for children and youth who face barriers to education, culture and social/life skills. We provide these services for children and their families. Let Me Be Me provides a variety of programs that take a holistic approach to learning. At the same time, these programs are individualized to meet the needs and hone the talents of each student.

The students in the Let Me Be Me Program will be grounded in culture, sustainability and connected to the community. We can provide part time and full time educational programming (gr 1-12, with modified or adapted options), tutoring services, behavioural intervention and connections for possible respite care. These programs will develop social skills (regular community outings, special activities, role play) and life skills (cooking, budgeting, laundry & personal care). Also, familiarize and have the students get comfortable with technology so that they are capable of being connected to their community and community services.

Students will have the opportunity to participate in nutrition programs, exploring food and its connection to nature, community and sustainability. This includes incorporating modern lifestyle choices that reflect the dietary needs of the students; i.e. allergy challenges, vegan or gluten free, etc.

We offer to service providers a hub for service delivery; such as speech language pathologists, occupational therapists and a variety of consultants, in order to support the varying needs of students and their families. Let Me Be Me provides time and space to facilitate such endeavours with minimal barriers to families and caregivers. We also recognize the importance of integration of First Nations culture. Elders will be welcomed to the center to share oral traditions, drumming and valuable wisdom to the students.

We are highly motivated to integrate students into community programs and services that will enable them to learn how to be independent, responsible and self-reliant. This is to include work experience placement, resumes and counselling to better prepare individuals for their transition from Let Me Be Me into our community.

For more information or questions please email letmebemelf@gmail.com

Visit our website www.letmebemelf.ca

Service Address – 1585 Bowen Road Unit 200, Nanaimo, BC

Phone: (250)585-1038

Sarah Peabody

From: Admin Letmebeme <letmebemelf@gmail.com>
Sent: Monday, February 25, 2019 10:49 AM
To: Sarah Peabody
Subject: Re: Total sq footage and corrected letter

Absolutely Sarah,

Our space is 3942 sq ft. Have a great day!

Gratefully,

Carla

On Mon, Feb 25, 2019 at 10:47 AM Sarah Peabody <Sarah.Peabody@nanaimo.ca> wrote:

Good morning Carla,

One more thing. Can you please give me the square footage of the space you are leasing.

Thank you

Sarah

From: Admin Letmebeme <letmebemelf@gmail.com>
Sent: Thursday, February 21, 2019 2:50 PM
To: Sarah Peabody <Sarah.Peabody@nanaimo.ca>
Subject: Total sq footage and corrected letter

Hi Sarah,

The total square footage of the building is 16,964 Sq. Ft. and the corrected letter from our landlord is attached. Thank you for your efforts to get this application processed in a timely fashion! Our little not for profit appreciates it!

Sarah Peabody

From: Admin Letmebeme <letmebemelf@gmail.com>
Sent: Thursday, February 21, 2019 2:50 PM
To: Sarah Peabody
Subject: Total sq footage and corrected letter
Attachments: 1403-001.pdf

Hi Sarah,

The total square footage of the building is 16,964 Sq. Ft. and the corrected letter from our landlord is attached. Thank you for your efforts to get this application processed in a timely fashion! Our little not for profit appreciates it!

Gratefully,

Carla
c/o

Sarah Peabody

From: Admin Letmebeme <letmebemelf@gmail.com>
Sent: Tuesday, February 12, 2019 11:04 AM
To: Sarah Peabody
Subject: PTE application for 2020
Attachments: permissive-tax-exemption-application-form 2019-20.pdf; Annual Report Society for PTE 2019-20.pdf; Financial reports_for PTE 2019-20.pdf; Letter from Owner for PTE 2019-20.pdf; Explanation .pdf

Hello Sarah,

Please find attached our completed application form and required attachments. We would have loved to deliver this to you in person, but Mother Nature had other ideas.

To Whom It May Concern;

Let Me Be Me Learning Foundation is in our 4th year of operation and have just taken on the responsibility of a larger, more costly location to serve our growing community of learners and their families, caregivers and therapists. All this is required for sufficiently supporting the needs of these young people. We are asking for the City of Nanaimo's help in helping us make this plan a success.

We would like to also ask for a cash grant for our 2019 taxes to assist our not-for-profit to be cost effective in our new location as well as apply for 2020 PTE. We moved into this space well after the cut off for the 2019 PTE application deadline, so we are asking to be considered by the council for this grant. Please let us know what we may do to make this goal achievable through delegation to council as it is needed. Also inform us if there is any further information required, as we are new to this process and are learning new things every day. We are keen to be flexible and grow with the experience like we teach our learners to.

Thank you so much for your time and consideration.

Gratefully,

Carla Schamehorn & Lorrilee Hopkins

c/o

--

Let Me Be Me Learning Foundation

"Empowering those who learn differently to see the world without limits, by embracing their extraordinary talents!"

ATTACHMENT D



CITY OF NANAIMO

APPLICATION FOR PERMISSIVE TAX EXEMPTION

Office Use

ORGANIZATION: Nanaimo 7-10 Club Society		DATE: January 22, 2019	
ADDRESS: 303-285 Prideaux St. Nanaimo, BC V9R 2N2		PRESIDENT: Gordon Fuller	
		SENIOR STAFF MEMBER: Bryce Parry	
		POSITION: Bookkeeper	
		CONTACT: 250-713-2853	
TELEPHONE: 250-714-0917		TELEPHONE: 250-714-0917	
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: Nanaimo BC			
NO. OF FULL TIME STAFF: 0		NO. OF PART TIME STAFF: 3	
NO. OF COMMUNITY VOLUNTEERS: 23		NO. OF VOLUNTEER HOURS PER YEAR: 6652	
CLIENTS SERVED, LAST YEAR: 54,600		CLIENTS SERVED, THIS YEAR (PROJECTED): 54,800	
B.C. SOCIETY ACT REG. NO.: S-0020789		REVENUE CANADA CHARITABLE REG. NO.: 890714769RR0001	
CURRENT BUDGET: 2018		LEGAL DESCRIPTION OF PROPERTY: Community Service Building	
INCOME 148,900			
EXPENSES: 148,900		TAX FOLIO NUMBER: 81611.020	
NEXT YEAR PROJECTED: 2019			
INCOME: 153,140		CURRENT YEAR TAXES (IF KNOWN):	
EXPENSES: 153,140			
SIGNATURE: <i>C. Heines</i>		TITLE/POSITION: <i>Secretary</i>	
		DATE: <i>Jan 29/19</i>	

NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT).

CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the Purpose or Mandate of your organization in this community.

To provide meals to the less fortunate individuals in Nanaimo.

2. Please list the programs and services provided by your organization.

Nanaimo 7-10 Club serves a hot breakfast and provides a "take away" bag lunch for individuals and families who come to utilize our service. The Nanaimo 7-10 Club operates Monday to Friday each week from 7:00am - 10:00am each week. Other volunteer groups support and provide Saturday breakfast/lunch service as well.

3. Are you planning to change or add to current programs and services in the future?

No

4. Please describe the role of volunteers in your organization.

Volunteers provide daily support in meal preparation and service. The Nanaimo 7-10 Club has approximately 30 volunteers with 6-8 volunteers participating in operations on a daily basis

5. Please list all grants received from the City of Nanaimo, Regional District of Nanaimo, and other governments or service clubs.

Grant received from BC Gaming, Mid-Island Co-op grant of fuel to operate Club's van.

CITY OF NANAIMO GRANT QUESTIONNAIRE

6. Please provide details of fees for service in your organization, and how costs and fees are determined.

No Fees

7. If your organization is a branch of a larger organization, please indicate how this affects the financial and other information you have provided.

N/A

8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.

N/A

9. Please describe current or planned approaches to self generated income.

The Nanaimo 7-10 Club relies on grants, donations, and our annual fundraising event

(Run/Walk Out Hunger in Nanaimo) at Westwood lake.

**CITY OF NANAIMO
GRANT QUESTIONNAIRE**

10. Is there any other information about your organization that you would like to provide to support your application?

No

11. In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?

City of Nanaimo will be recognized along with all other Grant Participants in the program.



2018 BC SOCIETY ANNUAL REPORT

BC Society • Societies Act

NAME OF SOCIETY: **NANAIMO 7-10 CLUB SOCIETY**

Incorporation Number: S0020789

Business Number: 89071 4769 BC0001

Filed Date and Time: September 11, 2018 11:53 AM Pacific Time

Annual General Meeting (AGM) Date: July 26, 2018

REGISTERED OFFICE ADDRESS INFORMATION

Delivery Address:

#205 - 285 PRIDEAUX
NANAIMO BC V9R 2N2

Mailing Address:

#205 - 285 PRIDEAUX
NANAIMO BC V9R 2N2

DIRECTOR INFORMATION AS OF July 26, 2018

Last Name, First Name Middle Name:

BARD, RUTH

Delivery Address:

Last Name, First Name Middle Name:

CAKE, LEON

Delivery Address:

Last Name, First Name Middle Name:

FULLER, GORDON

Delivery Address:

Last Name, First Name Middle Name:

HAINES, CATHY

Delivery Address:

Last Name, First Name Middle Name:

MONSELL, TROY

Delivery Address:

CERTIFICATION

I, Bryce Parry, certify that I have relevant knowledge of the society, and that I am authorized to make this filing.

NANAIMO 7-10 CLUB SOCIETY
Financial Statements
Year Ended December 31, 2017
(Unaudited)

NANAIMO 7-10 CLUB SOCIETY

Index to Financial Statements

Year Ended December 31, 2017

(Unaudited)

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REVIEW ENGAGEMENT REPORT

To the Members of Nanaimo 7-10 Club Society

We have reviewed the statement of financial position of Nanaimo 7-10 Club Society as at December 31, 2017 and the statements of revenues and expenses, changes in net assets and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that these financial statements do not present fairly, in all material respects, the financial position of Nanaimo 7-10 Club Society as at December 31, 2017, and the results of its operations and its cash flows for the year then ended in accordance with the Canadian accounting standards for not-for-profit organizations.

Nanaimo, British Columbia
March 15, 2018

MOORE CARGILL
Chartered Professional Accountants

NANAIMO 7-10 CLUB SOCIETY
Statement of Revenues and Expenses
Year Ended December 31, 2017

(Unaudited)

	2017	2016
REVENUES		
Donations	\$ 61,237	\$ 68,348
Gaming revenue	50,557	55,127
Sponsorships	12,600	11,050
Grants (Note 8)	5,129	5,058
Membership fees	90	100
	129,613	139,683
EXPENSES		
Accounting fees	2,763	1,743
Advertising and promotion	843	258
Amortization (Notes 3, 7)	10,113	10,599
Fundraising	498	279
Groceries and supplies	59,794	63,809
Insurance	2,963	2,962
Interest and bank charges	304	361
Memberships	643	510
Office	5,989	5,314
Rental (Notes 8, 9)	24,341	24,166
Repairs and maintenance	3,230	2,647
Utilities	1,106	998
Vehicle	4,166	3,785
Wages and benefits	44,883	44,492
	161,636	161,923
DEFICIENCY OF REVENUES OVER EXPENSES FROM OPERATIONS	(32,023)	(22,240)
OTHER INCOME		
Interest income	220	353
DEFICIENCY OF REVENUES OVER EXPENSES	\$ (31,803)	\$ (21,887)

The accompanying notes are an integral part of these financial statements.

NANAIMO 7-10 CLUB SOCIETY

Statement of Changes in Net Assets

Year Ended December 31, 2017

(Unaudited)

	Unrestricted	Internally Restricted	Invested in Tangible Capital Assets	2017	2016
NET ASSETS - BEGINNING OF YEAR	\$ 17,707	\$ 69,818	\$ 23,774	\$ 111,299	\$ 133,186
DEFICIENCY OF REVENUES OVER EXPENSES	(1,907)	(19,783)	(10,113)	(31,803)	(21,887)
NET ASSETS - END OF YEAR	\$ 15,800	\$ 50,035	\$ 13,661	\$ 79,496	\$ 111,299

The accompanying notes are an integral part of these financial statements.

- MOORE CARGILL -

3

NANAIMO 7-10 CLUB SOCIETY**Statement of Financial Position****December 31, 2017***(Unaudited)*

	2017	2016
ASSETS		
CURRENT		
Cash	\$ 64,014	\$ 84,185
Accounts receivable	550	-
Goods and services tax recoverable	883	2,384
Prepaid expenses	3,451	3,519
Restricted cash (Note 5)	1,471	1,080
	70,369	91,168
TANGIBLE CAPITAL ASSETS (Notes 3, 7)	13,661	23,774
	\$ 84,030	\$ 114,942
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 2,738	\$ 2,238
Employee deductions payable	325	325
Deferred income	1,471	1,080
	4,534	3,643
NET ASSETS		
Unrestricted	15,800	17,707
Internally restricted (Note 6)	50,035	69,818
Invested in tangible capital assets	13,661	23,774
	79,496	111,299
	\$ 84,030	\$ 114,942

ON BEHALF OF THE BOARD_____
*Director*_____
Director

The accompanying notes are an integral part of these financial statements.

NANAIMO 7-10 CLUB SOCIETY**Statement of Cash Flow****Year Ended December 31, 2017***(Unaudited)*

	2017	2016
OPERATING ACTIVITIES		
Deficiency of revenues over expenses	\$ (31,803)	\$ (21,887)
Item not affecting cash:		
Amortization of tangible capital assets	10,113	10,599
	(21,690)	(11,288)
Changes in non-cash working capital:		
Accounts receivable	(550)	-
Accounts payable	500	(182)
Deferred income	391	(1,857)
Prepaid expenses	68	(1,362)
Goods and services tax recoverable	1,501	(883)
Restricted cash	(391)	1,857
Employee deductions payable	-	128
	1,519	(2,299)
DECREASE IN CASH FLOW	(20,171)	(13,587)
Cash - beginning of year	84,185	97,772
CASH - END OF YEAR	\$ 64,014	\$ 84,185

The accompanying notes are an integral part of these financial statements.

NANAIMO 7-10 CLUB SOCIETY

Notes to Financial Statements

Year Ended December 31, 2017

(Unaudited)

1. DESCRIPTION OF OPERATIONS

The society is incorporated under the laws of the Province of British Columbia and is a registered charity under the Income Tax Act. Its main activity is the provision of meals to disadvantaged individuals. The society operates on a not-for-profit basis.

2. BASIS OF PRESENTATION

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Tangible Capital assets

Tangible capital assets are stated at cost less amortization. Amortization is recorded over the estimated useful lives of the tangible capital assets at the undernoted rates except in the year of acquisition when one half the stated rate is recorded.

Equipment	20%	straight-line method
Motor vehicles	30%	straight-line method
Computer equipment	45%	straight-line method
Leasehold improvements	20%	straight-line method

The society regularly reviews its tangible capital assets to eliminate obsolete items.

Contributed supplies

Contributed supplies are recognized at the fair value of the supplies on the date of the contribution.

Contributed services

In its day-to-day operation the society uses the services of many volunteers. It is difficult to determine the fair value of the services contributed; therefore they are not recognized in the financial statements.

Revenue recognition

Nanaimo 7-10 Club Society follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

4. FINANCIAL INSTRUMENTS

The society's financial instruments consist of cash, accounts receivable, goods and services tax recoverable, accounts payable and accrued liabilities. Unless otherwise noted, it is management's opinion that the society is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of these financial instruments approximate their carrying values, unless otherwise noted.

NANAIMO 7-10 CLUB SOCIETY

Notes to Financial Statements

Year Ended December 31, 2017

(Unaudited)

5. RESTRICTED CASH

Funds on deposit in the gaming account are restricted for use pursuant to the Gaming Control Act and Gaming Control Regulation.

6. NET ASSETS

On March 29, 2018, the Board internally restricted \$50,035 of net assets for future equipment and leasehold improvements replacement.

7. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2017 Net book value	2016 Net book value
Equipment	\$ 37,882	\$ 29,702	\$ 8,180	\$ 11,715
Motor vehicles	21,925	16,444	5,481	12,059
Computer equipment	1,000	1,000	-	-
Leasehold improvements	23,810	23,810	-	-
	\$ 84,617	\$ 70,956	\$ 13,661	\$ 23,774

8. PROPERTY TAXES

The society has received an exemption from paying property taxes at 201 - 285 Prideaux Street. The value of this exemption for 2017 is \$4,929 (2016 - \$5,058).

9. LEASE COMMITMENTS

The society has a long term lease that expires on March 31, 2019. Under the lease the society is required to pay a base rent of \$1,553.50 per month, plus utilities and maintenance costs.

10. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

Nanaimo 7-10 Club Society
Balance Sheet As at 2018-12-31

ASSET

Current Assets

Cash to be Deposited	5,610.00
Chequing Account	12,313.80
Internal Restricted Acct	20,122.53
Petty Cash	424.79
Gaming Account	2,239.89
Buyer's Account	674.37
Gift Certificates	5,500.00
Building Account	79.29
Monthly Donations	<u>1,813.84</u>
Total Building Account	1,893.13
TDWaterhouse Investment	0.00
Accounts Receivable	50.00
Credit Union Shares	<u>30.54</u>
Total Current Assets	<u>48,859.05</u>

Capital Accounts

Misc Kitchen Equipment	29,077.37
Accum Amort - Misc Kitchen Equip	0.00
Kitchen Equipment 2009 Renovation	0.00
Dishwasher	8,804.62
Accumulated Amortization Equipment	(26,167.02)
Vehicle	21,925.19
Accumulated Amortization Vehicle	(9,866.34)
Computers	1,000.00
Accumulated Amortization Computers	(1,000.00)
Leasehold Improvements	23,809.70
Accumulated Amortization Leasehold	(23,809.70)
Prepays	3,519.16
Misc Equipment	0.00
Acum Amort Misc Equipment	<u>0.00</u>
Total Capital Accounts	<u>27,292.98</u>

TOTAL ASSET **76,152.03**

LIABILITY

Liabilities

Accounts Payable	2,237.22
Accounts Payable	29.40

GST Receivable	(5,943.50)
HST	2,547.01
Employee Loan	0.00
WCB Payable	325.05
Unearned Revenue	1,080.33
Qualica Financing	0.00
Current LTD	0.00
Offset Debt	12.00
Total Liabilities	<u>287.51</u>

TOTAL LIABILITY	<u>287.51</u>
------------------------	---------------

EQUITY

Equity	
Current Earnings	(14,719.63)
Net Balance	90,584.15
Total Equity	<u>75,864.52</u>

TOTAL EQUITY	<u>75,864.52</u>
---------------------	------------------

LIABILITIES AND EQUITY	<u><u>76,152.03</u></u>
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Nanaimo 7-10 Club Society
Income Statement 2018-01-01 to 2018-12-31

REVENUE

Revenue

Community Gaming Grant	54,000.00
Organization Gaming Donations	6,116.00
Church Donations	790.00
Canada Helps	7,002.63
Individual Donations	5,890.66
Corporate Donations	15,633.50
Monthly Contributions	720.00
Monthly Pre-Authorized Debit	4,620.00
Organization Non-Gaming Donations	13,514.84
Donation Revenue In-Kind	799.97
Grants	200.00
Membership Fees	90.00
Interest	4.16
Coin Boxes	83.90
Interest Income	87.85
Revenue Sub Total	<u>109,553.51</u>

Fundraising

Save A Tape Program	3,074.77
Run / Walk Out Hunger In Nanaimo	2,788.00
Sponsorships	<u>16,100.00</u>
Fundraising Total	<u>21,962.77</u>
Total Revenue	<u>21,962.77</u>

TOTAL REVENUE	<u>131,516.28</u>
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EXPENSE

Expenses

Advertising	2,051.13
Accounting	2,645.00
Office Supplies	345.80
Website Development	105.93
Insurance	2,983.00
Shaw (Phone & Internet)	1,210.38
Membership Expenses	406.07
Bank Charges	60.00
Fundraising Expense	226.25
Event Expenses	593.53

Christmas Expense	583.63
Payroll	46,563.73
Payroll Expense	240.00
Sub Contract	1,897.50
Honorariums	530.00
WCB Expense	286.54
Groceries	51,683.36
Cleaning Supplies	3,191.11
Rent	20,058.96
Gas Expense	2,425.86
Vehicle-Insurance,Repairs,Maintenan	1,513.85
Repairs and Maintenance	2,285.98
Kitchen Equipment	4,348.30
Total Expenses	<u>146,235.91</u>
 TOTAL EXPENSE	 <u>146,235.91</u>
 NET INCOME	 <u><u>(14,719.63)</u></u>

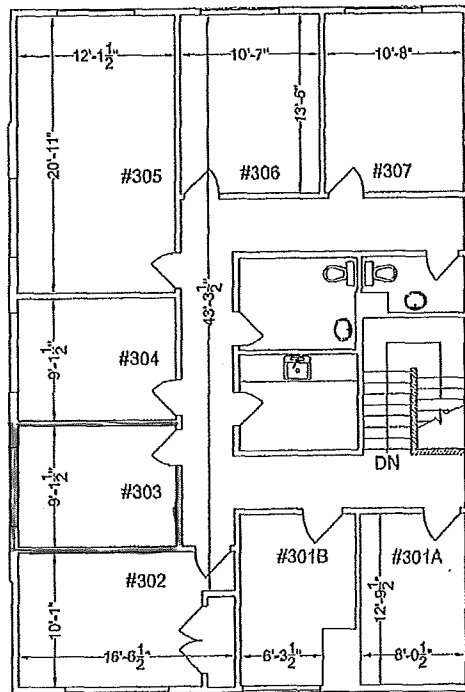
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Nanaimo 7-10 Club Society
Budget 2015 2016 2017 2018 2019

	2015	2016	2017	2018	2019
Revenue					
Gaming	\$45,000.00	\$45,000.00	\$60,000.00	\$75,000.00	\$75,000.00
Organizations	\$14,600.00	\$15,000.00	\$15,200.00	\$15,400.00	\$15,600.00
Churches	\$1,400.00	\$390.00	\$400.00	\$500.00	\$1,000.00
Individuals	\$10,000.00	\$12,490.00	\$7,050.00	\$10,000.00	\$10,000.00
Corporations	\$11,800.00	\$12,450.00	\$12,600.00	\$12,800.00	\$14,000.00
Grants	\$10,000.00	\$10,000.00	\$10,100.00	\$10,200.00	\$11,540.00
Events/Fundraising	\$10,700.00	\$17,500.00	\$17,700.00	\$25,000.00	\$26,000.00
Total Revenue	\$103,500.00	\$112,830.00	\$123,050.00	\$148,900.00	\$153,140.00
Expenses					
Accounting	\$1,800.00	\$1,800.00	\$1,850.00	\$2,500.00	\$2,500.00
Insurance	\$3,200.00	\$3,200.00	\$3,300.00	\$3,350.00	\$3,400.00
Office Supplies	\$800.00	\$830.00	\$850.00	\$860.00	\$870.00
Groceries	\$40,000.00	\$51,600.00	\$57,500.00	\$63,480.00	\$64,000.00
Wages	\$42,000.00	\$42,000.00	\$45,100.00	\$45,700.00	\$49,200.00
Rent	\$19,000.00	\$19,200.00	\$20,000.00	\$21,200.00	\$21,200.00
Repairs	\$2,500.00	\$2,500.00	\$2,600.00	\$4,650.00	\$4,700.00
Telephone & Internet	\$2,000.00	\$3,000.00	\$3,200.00	\$3,250.00	\$3,300.00
Internet	\$200.00	\$200.00	\$250.00	\$260.00	\$270.00
Vehicle	\$14,000.00	\$3,500.00	\$3,600.00	\$3,650.00	\$3,700.00
Total Expenses	\$125,500.00	\$127,830.00	\$138,250.00	\$148,900.00	\$153,140.00

UPPER LEVEL
285 PRIDEAUX ST
NANAIMO BC

DRAFT



BLOCK 6



0 5' 10' 20'

ATTACHMENT E



CITY OF NANAIMO **APPLICATION FOR PERMISSIVE** **TAX EXEMPTION**

Office Use

ORGANIZATION: Nanaimo Region John Howard Society		DATE: February 21, 2019
ADDRESS:		PRESIDENT: John McCormick ED
2353 Rosstown Road		SENIOR STAFF MEMBER: Steve Thompson
Nanaimo, B.C.		POSITION: Director of Finance
V9T3R6		CONTACT: Steve Thompson
TELEPHONE: 250-754-1266		TELEPHONE: 250-588-1491
GEOGRAPHIC AREA SERVED BY THE ORGANIZATION: City of Nanaimo and immediate area		
NO. OF FULL TIME STAFF: 18		NO. OF PART TIME STAFF: 12
NO. OF COMMUNITY VOLUNTEERS: 91		NO. OF VOLUNTEER HOURS PER YEAR: 3072
CLIENTS SERVED, LAST YEAR: 1302		CLIENTS SERVED, THIS YEAR (PROJECTED): 1329
B.C. SOCIETY ACT REG. NO.: S0025007		REVENUE CANADA CHARITABLE REG. NO.:
CURRENT BUDGET: \$2,400,000	LEGAL DESCRIPTION OF PROPERTY: Lot 15, Plan VIP27484, Section 19, Range 7, Mountain Land District	
INCOME \$2,400,000		
EXPENSES: \$2,400,000	PID #000-513-008	
NEXT YEAR PROJECTED: \$2,600,000	TAX FOLIO NUMBER: Roll: 05536.170	
INCOME: \$2,600,000	CURRENT YEAR TAXES (IF KNOWN):	
EXPENSES: \$2,600,000		
SIGNATURE: <i>Steve Thompson</i>	TITLE/POSITION: Director of Finance	DATE: February 21, 2019
<p>NOTE: YOUR ORGANIZATION'S MOST RECENT YEAR-END FINANCIAL STATEMENTS AND CURRENT YEAR-TO-DATE FINANCIAL STATEMENTS MUST BE ATTACHED TO THE APPLICATION FORM (INCLUDING A BALANCE SHEET AND INCOME STATEMENT), AS WELL AS THE MOST RECENT SOCIETY ACT ANNUAL REPORT (FORM 11).</p>		

CITY OF NANAIMO GRANT QUESTIONNAIRE

1. Please describe the Purpose or Mandate of your organization in this community.

We support the community by providing services to promote responsible and accountable behaviours that lead to a safer community

We support through outreach to clients to help them to access services and to assist them in maintaining safe housing

2. Please list the programs and services provided by your organization.

Housing through Housing First, Non-Housing First and Rental Support Housing programs.

Therapeutic community support at Guthrie House in Nanaimo Correctional Facility and VITC (Vancouver Island Treatment Centre). Community Service Programs, Restorative Justice, Forensic Housing and Outreach Program, Mental Health Outreach Program, Community Employment Programs, Storybook Dad's and 7 -10 breakfast

3. Are you planning to change or add to current programs and services in the future?

It is always possible for us to add programs, we are currently in talks to add programs. These new programs would be similar to our currently offered outreach programs, but would serve clients with different histories and requirements.

4. Please describe the role of volunteers in your organization.

Our volunteers generally work in our reception function in our administration office and in Restorative Justice as mentors. We also have a volunteer that manages the Storybook Dad's and we have other volunteers that serve monthly at our 7-10 breakfast, and on our board of directors.

5. Please list all grants received from the City of Nanaimo, Regional District of Nanaimo, and other governments or service clubs.

City of Nanaimo \$161K, RDN \$5K, Province of BC \$1.1M, Federal \$509K

CITY OF NANAIMO GRANT QUESTIONNAIRE

6. Please provide details of fees for service in your organization, and how costs and fees are determined.

We do not charge fees for services

7. If your organization is a branch of a larger organization, please indicate how this affects the financial and other information you have provided.

n/a

8. If you lease or rent out part of your premises: please note the amount of space rented (sq ft), total square feet of the premises, name of organization renting the space, and the annual rent received.

Student Housing 1,400 sq feet

BC Schizophrenia Society 144 sq feet

Total square feet of premises 5,230 sq feet

9. Please describe current or planned approaches to self generated income.

n/a

CITY OF NANAIMO GRANT QUESTIONNAIRE

10. Is there any other information about your organization that you would like to provide to support your application?

We have a long-standing relationship with the City of Nanaimo through several of the programs we manage or run in the City. We look forward to many more years of cooperative relations with the City of Nanaimo to assist the marginalized citizens that are often difficult to house and to have a significant role in crime reduction strategies.

11. In what ways would you recognize the City's support, should you receive a Permissive Tax Exemption?

We are always happy to acknowledge the support of the City of Nanaimo in any way that we can. Acknowledgment will be placed on our website, in printed material, and any other appropriate venue.



2018 BC SOCIETY ANNUAL REPORT

BC Society • Societies Act

NAME OF SOCIETY: **NANAIMO REGION JOHN HOWARD SOCIETY**

Incorporation Number: S0025007

Business Number: 13030 3936 BC0001

Filed Date and Time: December 3, 2018 06:17 PM Pacific Time

Annual General Meeting (AGM) Date: September 25, 2018

REGISTERED OFFICE ADDRESS INFORMATION

Delivery Address:

2353 ROSSTOWN ROAD
NANAIMO BC V9T 3R6

Mailing Address:

2353 ROSSTOWN ROAD
NANAIMO BC V9T 3R6

DIRECTOR INFORMATION AS OF September 25, 2018

Last Name, First Name Middle Name:

CHURCHILL, CHRISTOPHER

Delivery Address:

Last Name, First Name Middle Name:

CLIFT, SUSAN

Delivery Address:

Last Name, First Name Middle Name:

DUNCAN, ROBERT

Delivery Address:

Last Name, First Name Middle Name:

GOODE, SANDRA

Delivery Address:

Last Name, First Name Middle Name:

GUY, JUDITH

Delivery Address:

Last Name, First Name Middle Name:

LOBAY, DAVID

Delivery Address:

Last Name, First Name Middle Name:

SINCLAIR, JANET

Delivery Address:

Last Name, First Name Middle Name:

SIPPEL, JOSEPH

Delivery Address:

Last Name, First Name Middle Name:

STERN, LOUISE

Delivery Address:

CERTIFICATION

I, Steven Thompson, certify that I have relevant knowledge of the society, and that I am authorized to make this filing.

**The Nanaimo Region John Howard
Society
Financial Statements
*March 31, 2018***

The Nanaimo Region John Howard Society
Contents

For the year ended March 31, 2018

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Independent Auditors' Report

To the Members of The Nanaimo Region John Howard Society:

Report on the Financial Statements

We have audited the accompanying financial statements of The Nanaimo Region John Howard Society, which comprise the statement of financial position as at March 31, 2018, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of The Nanaimo Region John Howard Society as at March 31, 2018 and the results of its operations, changes in net assets, and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Other Matter

The financial statements of The Nanaimo Region John Howard Society for the year ended March 31, 2017 were reviewed by Anton, Bryson & Schindler Chartered Professional Accountants LLP of Nanaimo, Canada prior to its merger with MNP LLP. Anton, Bryson & Schindler Chartered Professional Accountants LLP issued a review engagement report without reservation on those financial statements on September 19, 2017.

Report on Other Legal and Regulatory Requirements

As required by the Society Act (British Columbia), we report that, in our opinion, Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding year.

Nanaimo, British Columbia

August 24, 2018

MNP LLP

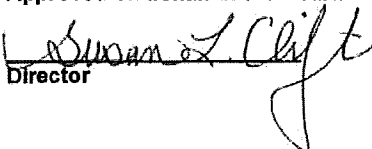
Chartered Professional Accountants


The Nanaimo Region John Howard Society
Statement of Financial Position

As at March 31, 2018

	2018	2017 (Unaudited)
Assets		
Current		
Cash	430,388	220,549
Accounts receivable (Note 3)	237,280	288,124
Prepaid expenses and deposits	31,068	12,829
	698,736	521,502
Capital assets (Note 4)	723,524	727,003
	1,422,260	1,248,505
Liabilities		
Current		
Accounts payable and accruals	126,580	114,904
Deferred income	93,384	96,372
Deposits	36,736	29,219
Current portion of long-term debt (Note 6)	5,404	5,194
	262,104	245,689
Long-term debt (Note 6)	66,876	72,248
Deferred contributions related to capital assets (Note 7)	56,857	58,697
	385,837	376,634
Lease commitments (Note 8)		
Net Assets		
General Fund	442,035	281,006
Capital Assets Fund	594,388	590,865
	1,036,423	871,871
	1,422,260	1,248,505

Approved on behalf of the Board


Director


Director

The accompanying notes are an integral part of these financial statements

The Nanaimo Region John Howard Society

Statement of Operations

For the year ended March 31, 2018

	2018	2017 (Unaudited)
Revenue		
Contract revenue	1,756,126	1,360,453
Residential revenue	398,984	337,856
Grants	154,595	141,997
Memberships, donations, dues and other	84,401	37,978
Sublease rental income	20,670	20,648
Interest	840	495
	2,415,616	1,899,427
Expenses		
Advertising	887	966
Amortization	34,504	29,796
Business taxes, licenses and memberships	9,658	6,693
Food	31,656	19,931
Insurance	26,538	24,003
Interest and bank charges	6,128	6,378
Interest on long-term debt	3,570	4,559
Office and miscellaneous	27,483	25,946
Professional fees	68,982	65,264
Program costs	420,199	304,357
Rent	170,635	151,154
Repairs and maintenance	17,688	29,274
Supplies	30,997	36,040
Telephone	30,884	27,773
Training	1,380	10,995
Travel	17,458	6,643
Utilities	34,903	28,159
Vehicle	13,097	19,709
Wages and benefits	1,304,517	1,047,143
	2,251,064	1,844,783
Excess of revenue over expenses	164,552	54,644

The accompanying notes are an integral part of these financial statements

The Nanaimo Region John Howard Society
Statement of Changes in Net Assets

For the year ended March 31, 2018

	General Fund	Capital Asset Fund	2018	2017
				<i>(Unaudited)</i>
Net assets beginning of year	281,008	590,865	871,871	817,227
Excess (deficiency) of revenue over expenses	197,215	(32,663)	164,552	54,644
	478,221	558,202	1,036,423	871,871
Investment in capital assets	(31,023)	31,023	-	-
Transfer to fund principal repayments	(5,163)	5,163	-	-
	(36,186)	36,186	-	-
Net assets, end of year	442,035	594,388	1,036,423	871,871

The accompanying notes are an integral part of these financial statements

The Nanaimo Region John Howard Society

Statement of Cash Flows

For the year ended March 31, 2018

	2018	2017
Cash provided by (used for) the following activities		
Operating		
Excess of revenue over expenses	164,552	54,644
Amortization	34,504	29,796
Amortization of deferred capital contribution	(1,840)	(1,840)
	197,216	82,600
Changes in working capital accounts		
Accounts receivable	50,844	(48,600)
Prepaid expenses and deposits	(18,239)	2,022
Accounts payable and accruals	11,675	26,997
Deferred contributions	(2,988)	(60,547)
	238,508	2,472
Financing		
Repayment of long-term debt	(5,163)	(4,328)
Increase in deposits	7,517	20,195
	2,354	15,867
Investing		
Purchase of capital assets	(31,023)	(47,440)
	(31,023)	(47,440)
Increase (decrease) in cash resources	209,839	(29,101)
Cash resources, beginning of year	220,549	249,650
Cash resources, end of year	430,388	220,549

The accompanying notes are an integral part of these financial statements

The Nanaimo Region John Howard Society
Notes to the Financial Statements
For the year ended March 31, 2018

1. Incorporation and nature of the Organization

The Nanaimo Region John Howard Society (the "Organization") was incorporated under the authority of the Society Act of British Columbia and is a registered charity and thus is exempt from income taxes under section 149 of the Income Tax Act ("the Act"). In order to maintain its status as a registered charity under the Act, the Organization must meet certain requirements within the Act. In the opinion of management these requirements have been met.

The Organization's objective is to accept responsibility for understanding and dealing with the problems of crime and the criminal justice system.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada, which are part of Canadian generally accepted accounting principles, and include the following significant accounting policies:

Fund accounting

The Organization follows the deferral method of accounting for contributions and reports using fund accounting, and maintains two funds: General Fund and Capital Asset Fund.

The General Fund reports the Organization's revenue and expenses related to program delivery and administrative activities.

The Capital Fund reports the Organization's assets, liabilities, revenue and expenses related to The Nanaimo Region John Howard Society's capital assets.

Revenue recognition

The Organization uses the deferral method of accounting for contributions and reports on a fund accounting basis. Restricted contributions are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue in the General Fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Donations are recognized as revenue of the General Fund when they are received.

Contributed services

Contributions of services are recognized both as contributions and expenses in the statement of operations when a fair value can be reasonably estimated and when the services are used in the normal course of the Organization's operations and would otherwise have been purchased. Volunteers contribute a significant amount of their time each year, however, due to the difficulty in determining their fair value, contributed services have not been recognized in the financial statements.

Deferred contributions related to capital assets

Deferred contributions related to capital assets represent the unamortized portion of contributed capital assets, consisting of the building located at 2368 Rosstown Road. Recognition of these amounts as revenue is deferred to periods when the related capital assets are amortized.

Financial instruments

The Organization recognizes its financial instruments when the Organization becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with Section 3840 *Related Party Transactions*.

The Nanaimo Region John Howard Society
Notes to the Financial Statements
For the year ended March 31, 2018

2. Significant accounting policies (Continued from previous page)

The Organization subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those designated in a qualifying hedging relationship or that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost less impairment. With the exception of financial liabilities indexed to a measure of the Organization's performance or value of its equity and those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in the excess (deficiency) of revenues over expenses for the current period. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the straight-line method at rates intended to amortize the cost of assets over their estimated useful lives.

	Method	Rate
Buildings	straight-line	40 years
Automotive	straight-line	10 years
Computer equipment	straight-line	5 years
Furniture and fixtures	straight-line	5 years
Leasehold improvements	straight-line	5 years

Measurement uncertainty (use of estimates)

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues and expenses in the periods in which they become known.

3. Accounts receivable

	2018	2017 (Unaudited)
Accounts receivable	229,303	284,254
Goods and services tax recoverable	12,252	4,470
	241,555	288,724
Allowance for doubtful accounts	(4,275)	(600)
	237,280	288,124

The Nanaimo Region John Howard Society

Notes to the Financial Statements

For the year ended March 31, 2018

4. Capital assets

			2018	2017 (Unaudited)
	Cost	Accumulated amortization	Net book value	Net book value
Land	329,000	-	329,000	329,000
Buildings	410,070	94,187	315,883	326,134
Automotive	79,374	50,509	28,865	36,623
Computer equipment	24,377	22,621	1,756	3,142
Furniture and fixtures	138,164	90,144	48,020	32,104
Leasehold improvements	33,509	33,509	-	-
	1,014,494	290,970	723,524	727,003

During the 2014 fiscal year, the Organization received \$370,000 of contributed assets from the Nanaimo & District Surfside Society. This contribution was part of a windup of the Nanaimo & District Surfside Society and consisted of a fair market value for land of \$234,000 and building of \$136,000. The contribution of land was recorded as a direct increase in net assets and the contribution of the building was recorded as a deferred contribution and is being amortized on the same basis as the related asset (40 years straight-line).

5. Bank indebtedness

The Society has a \$60,000 line of credit available from the Coastal Community Credit Union with a stated interest rate of 4.95% which is secured under the same terms as the long-term debt.

6. Long-term debt

	2018	2017 (Unaudited)
Coastal Community Credit Union mortgage bearing interest at 4.75% per annum, payable in weekly instalments of \$168 including interest, due December 1, 2021, with 2227 McGarrigle Road, having a net book value of \$207,708 (2017 - \$212,269), pledged as collateral.	72,280	77,442
	72,280	77,442
Less: current portion	5,404	5,194
	66,876	72,248

Principal repayments on long-term debt in each of the next five years, assuming long-term debt subject to refinancing is renewed are estimated as follows:

	<i>Principal</i>
2019	5,404
2020	5,666
2021	5,942
2022	6,231
2023	6,663
Thereafter	42,374
	72,280

Interest on long-term debt amounted to \$3,570 (2017 - \$4,559).

The Nanaimo Region John Howard Society
Notes to the Financial Statements
For the year ended March 31, 2018

7. Deferred contributions related to capital assets

Deferred capital contributions consist of the unamortized amount of contributions received for the purchase of capital assets. Recognition of these amounts as revenue is deferred to periods when the related capital assets are amortized. Changes in deferred capital contributions are as follows:

	2018	2017
Balance, beginning of year	58,697	60,537
Less: Amounts recognized as revenue during the year	(1,840)	(1,840)
Balance, end of year	56,857	58,697

8. Lease commitments

The Organization leases premises under a long-term lease with Remax that expires on July 31, 2020. Under the lease, the Organization is required to pay a base rent plus triple net costs based on 3,942 square feet of space. The lease commenced on August 1, 2015 at a base plus triple net rent of \$3,199.59 monthly and rising to \$3,646.35 in year 5 of the agreement. As of August 1, 2017 the tenant has the right to vacate the premises with 3 months notice.

The Organization leases premises under a long term lease with Gurdev Holdings Ltd. that expires on March 31, 2020. Under the lease, the Organization is required to pay a base plus triple net rent of \$1,570 monthly as well as a \$675 annual management fee.

The Organization's lease agreements results in the estimated minimum annual payments as follows:

2019	61,484
2020	62,824
2021	14,585
	138,893

9. Financial instruments

The Organization, as part of its operations, carries a number of financial instruments. It is management's opinion that the Organization is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

10. Director and employee remuneration

The Organization does not compensate its directors. During the year, one employee (2017 - none) was paid more than \$75,000, that amount being \$78,171 (2017 - \$0).

11. Comparative figures

Certain comparative figures have been reclassified to conform with current year presentation.

The Nanaimo Region John Howard Society
Schedule 1 - Schedule of BC Housing Subsidies Revenues and Expenses
For the year ended March 31, 2018

	2018	2017
Revenue		
Contract revenue	162,000	54,000
Residential revenue	85,282	73,371
Total revenue	247,282	127,371
Expenses		
Insurance	90	-
Program costs	250,019	151,567
Rent	2,875	-
Telephone	1,395	-
Vehicle	277	-
Total expenses	254,656	151,567
Deficiency of revenue over expenses	(7,374)	(24,196)

The Nanaimo Region John Howard Society
Schedule 2 - Schedule of BC Housing Operating Revenues and Expenses
For the year ended March 31, 2018

	2018	2017
Revenue		
Contract revenue	105,000	35,000
Total revenue	105,000	35,000
Expenses		
Administrative	20,496	8,938
Insurance	530	526
Interest and bank charges	8	-
Office and miscellaneous	511	60
Program costs	197	-
Supplies	254	-
Telephone	1,366	795
Training	150	-
Vehicle	128	1,814
Wages and benefits	72,834	22,845
Total expenses	96,474	34,978
Excess of revenue over expenses	8,526	22

Nanaimo Region John Howard Society

Income Statement 01/04/2018 to 31/01/2019

REVENUE

Contracts Total	<u>1,369,403.27</u>
Grants Total	<u>138,878.13</u>
Program Fees Total	<u>382,093.36</u>
Social Enterprise Total	<u>6,170.00</u>
Donations & Membership Total	<u>22,231.00</u>
Transfers	<u>281,734.92</u>
Other Revenue	<u>66,162.84</u>
TOTAL REVENUE	<u>2,266,673.52</u>

EXPENSE

Total Payroll Expense	<u>1,103,245.87</u>
General & Administrative Expe...	
Administration	215,589.37
Administration - Org. staff costs	22,747.73
Accounting	9,225.00
Advertising & Marketing	1,026.21
Bad Debt Expense	1,565.00
Bank Charges Total	3,478.31
Board of Directors Expense	743.84
Computer Expense	1,610.86
Contractors	71,115.30
Equipment & Supplies	18,004.08
Fund-raised - covered expenses	2,880.57
Food Purchases	22,292.48
Honorarium	28,805.83
Insurance	27,243.00
Interest Expense	12,031.09
Membership & License	5,897.22
Office Supplies, Printing, Postage	13,353.67
Program Expenses - Client Direct	72,500.15
Property Taxes	1,566.90
Rent Support - BC Housing	192,265.30
Rent	161,417.06
Repairs & Maintenance	12,134.82
Unbillable R&M	(68.49)
Restitution Expense	1,214.36
Staff Development	6,438.50
Telecommunications Total	30,972.81
Transfer out	12,328.40
Travel & Meetings	17,842.62
Utilities Total	20,796.50
Vehicle Total	8,296.87
Website	448.95
Total General & Admin Expense	<u>995,764.31</u>
TOTAL EXPENSE	<u>2,099,010.18</u>
NET INCOME	<u><u>167,663.34</u></u>

Nanaimo Region John Howard Society

Balance Sheet As at 31/01/2019

ASSET

Current Assets

Total Cash	570,404.87
Term Deposit	4,261.58
Total Receivable	182,089.45
Prepaid Expenses	867.21
Security Deposits (Paid)	11,764.38
Total Current Assets	769,387.49

Total Capital Assets	1,421,165.28
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TOTAL ASSET	2,190,552.77
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LIABILITY

Current Liabilities

Accounts Payable	32,865.34
Credit Card Payable	1,854.84
Security Deposits (Collected)	9,223.50
VITC/GB/RH Deposits	4,650.00
Unearned Revenue	130,370.14
Vacation payable	5,630.85
Worksafe BC Payable	815.10
MSP Payable	(622.81)
Benefits Payable	(1,248.06)
Other Employee Deductions Payable	498.63
Total Current Liabilities	184,037.53

Long Term Liabilities

Mortgage Payable - McGarrigle	67,821.97
Mortgage Payable - 2353 Rosstown #1	461,654.49
Mortgage Payable - 2353 Rosstown #2	153,878.13
Total Long Term Liabilities	683,354.59

Deferred Contributions

Related to Capital Asset - Rosstown	58,697.39
Total Deferred Contributions	58,697.39

TOTAL LIABILITY	926,089.51
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EQUITY

Total Owners Equity	1,264,463.26
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TOTAL EQUITY	1,264,463.26
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LIABILITIES AND EQUITY	2,190,552.77
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DATE OF MEETING April 10, 2019

AUTHORED BY BILL CORSAN, DEPUTY DIRECTOR COMMUNITY DEVELOPMENT

SUBJECT FUNDING REQUEST FROM MID-ISLAND BUSINESS INITIATIVE

OVERVIEW

Purpose of Report

To provide Council with options regarding the funding request from the Mid-Island Business Initiative for the Manufacturing Technology & Entrepreneurship Council program.

Recommendation

That the Finance and Audit Committee provide direction on which option they choose to recommend to Council for funding the request from the Mid-Island Business Initiative.

BACKGROUND

At the 2019-MAR-20 Finance and Audit Committee meeting, members from the Mid-Island Business Initiative (MIBI) presented details on the Manufacturing Technology & Entrepreneurship Council (MTEC) which is geared to grow the fledgling Technology Sector in Nanaimo.

As part of the presentation, MIBI asked Council to allocate funding to MTEC to help launch the program. MIBI identified a number of deliverables that could be produced within a six month time frame including a Tech Stack survey; a recreation of the Okanagan's "Hitchhikers Guide to Tech", school programs with School District 68 and Vancouver Island University, and growing the local technology talent pool. A copy of the MIBI presentation is contained in Attachment A.

At the 2019-MAR-20 Finance and Audit meeting the following motion was passed:

"It was moved and seconded that the Finance and Audit Committee direct Staff to prepare a report regarding the request from Mid-Island Business Initiative for a \$48,000 investment over the next six months."

DISCUSSION

The Nanaimo Economic Development Corporation (NEDC) provided a wide range of economic development and tourism services for the City of Nanaimo. NEDC was closed in January 2017 and the economic development function was brought back in house within the City of Nanaimo. Funding for the department has been modest and the typical services provided by a local government in economic development have been limited. The City plans to work with the business community in 2019 to identify key economic priorities for the City and to develop an

appropriate model to deliver economic development services. The MTEC program could be an initiative that the new economic entity may wish to support.

In 2017, the private sector created MIBI to promote business attraction to the City and region. MIBI was seen as an interim solution until the City and business community could arrive at a new delivery model for economic development. The City currently has no formal relationship with MIBI but Staff do work collaboratively on areas of mutual interest.

The MTEC program is currently being funded by MIBI with the goal of setting the stage to encourage Technology Sector businesses to grow in Nanaimo or to relocate to the region. A draft Terms of Reference for MTEC is contained in Attachment B.

Existing Services/Initiatives

Provincial Technology Sector Partner

In British Columbia, growth of the Technology sector is led by the Ministry of Jobs, Trade and Technology. The Ministry, through Innovate BC, funds 11 regional partners across the province of which *Innovation Island Technology Association (IITA)*, located in Nanaimo is one such partner.

IITA, is mandated to support entrepreneurs to start and grow technology companies by providing them with programs and resources they need to succeed. IITA serves the island communities outside Greater Victoria, including the Gulf Islands and the Sunshine Coast.

Mid-Vancouver Island Technology Strategy

The City of Nanaimo is currently working with seven communities on Vancouver Island to develop a Mid-Island Technology strategy. The strategy assesses the region's technology related assets and readiness for investment, defines the region's competitive position and target markets, and identifies key partners and marketing tactics.

The partners are currently working on the next phase of the program which includes the creation of a marketing portal to promote the mid-island corridor. This will include the design and development of a new website highlighting the competitive advantages of the Mid-Island and a job board.

Considerations

Staff believe it is prudent to raise the following considerations for Council in deliberating the MTEC funding request:

Duplication of Services: There is a risk that the MTEC program could duplicate existing services provided by Innovation Island and the work currently being developed as part of the Mid-Island Tech Strategy.

Sustainability: The MTEC program is currently being funded by MIBI on a one-month basis. The funding request from the City is to cover operations until the end of 2019. It is unclear how MTEC will be funded going forward in 2020.

Deliverables: During the presentation to the Finance and Audit Committee MIBI outlined a number of deliverables which may be challenging to deliver by the end of 2019.

Overlapping Roles: Council is in receipt of a submission from Innovation Island outlining concerns over the MTEC program.

Timing of Funding: Staff would be more comfortable supporting the funding request if the MTEC program was placed within the context of a larger Economic Development strategy for the City, which will be completed in the spring and summer of 2019. Additionally, it may be more appropriate to consider a one time grant (6 months).

OPTIONS

1. That the Finance and Audit Committee recommend that Council allocate \$48,000 to the Mid-Island Business Initiative for the Manufacturing Technology & Entrepreneurship Council program for the remainder of 2019.
 - **Budget Implication:** Funding for the MTEC program would be drawn from Council's Contingency Fund.
 - **Policy Implication:** Official Community Plan, Goal Four: Promote a Thriving Economy identifies the goal of retaining and expanding businesses in the City's key economic sectors. Technology is one of those sectors.
 - **Engagement Implication:** Staff would recommend that the results of the MTEC program be presented to Council in early 2020 to inform future funding decisions.
 - **Strategic Priorities Implication:** The draft 2019-2022 Strategic Plan identifies Economic Health as a key goal where the City will create a vibrant culture of innovation, stewardship and partnership to encourage a diverse and healthy economy now and into the future.
 - **Political Implication:** Funding of the MTEC program would show support and forward momentum on developing the Technology Sector in Nanaimo.
 - **Other Implications:** The City and local business community are about to embark on a consultation process to identify a new Economic Development structure for the City. Funding for this specific initiative could be view as premature in light of other priorities that may emerge through consultation.
2. That the Finance and Audit Committee recommend that Council deny the funding request from the Mid-Island Business Initiative for the Manufacturing Technology & Entrepreneurship Council program.
 - **Budget Implication:** There would be no budget implications to the City by denying the request.
 - **Policy Implication:** The Official Community Plan promotes the growth of the Technology Sector in the community.
 - **Engagement Implication:** Council will soon receive a report from Staff outlining a consultation program to identify a new Economic Development structure for the City and key economic development priorities. If Council chooses to wait for this

work to complete Council will be in a better position to ensure funding requests such as the MTEC program are allocated based on community priority.

- **Strategic Priorities Implication:** The draft 2019-2022 Strategic Plan identifies Economic Health as a key goal where the City will create a vibrant culture of innovation, stewardship and partnership to encourage a diverse and healthy economy now and into the future.
- **Political Implication:** Denying the request may be viewed unfavourably by MIBI and their supporters.

3. That the Finance and Audit Committee recommend that Council direct staff to explore other partnership opportunities with Mid-Island Business Initiative.

- **Budget Implication:** No funding implications at this point in time.
- **Engagement Implication:** Council will soon receive a report from Staff outlining a consultation program to identify a new Economic Development structure for the City and key economic development priorities.
- **Strategic Priorities Implication:** The draft 2019-2022 Strategic Plan identifies Economic Health as a key goal where the City will create a vibrant culture of innovation, stewardship and partnership to encourage a diverse and healthy economy now and into the future.
- **Political Implication:** There is a strong desire in the business community to move forward with a more robust economic development function.

ATTACHMENTS:

Attachment A: MIBI 2019-MAR-20 Presentation to Finance and Audit Committee

Attachment B: MTEC Terms of Reference (Draft)

SUMMARY POINTS

- At the 2019-MAR-20 Finance and Audit Committee meeting, members from the Mid-Island Business Initiative (MIBI) presented details on the Manufacturing Technology & Entrepreneurship Council (MTEC) program which is geared to grow the fledgling Technology sector in Nanaimo.
- MIBI requested that the City provide a \$48,000 investment over the next six months to launch MTEC.
- The City is in the early stages of working with the business community to identify economic development priorities and a new delivery model. MTEC could be one of those priorities.
- Council may wish to consider concerns relating to duplication of services, sustainability, deliverability and overlapping roles in deliberating the funding request.
- Funding for the MTEC program would be drawn from Council's Contingency Fund.

Submitted by:

Bill Corsan
Deputy Director, Community Development

Concurrence by:

Dale Lindsay
Director, Community Development

Laura Mercer,
Acting Director, Financial Services

ATTACHMENT A



MIBI

MID ISLAND
BUSINESS INITIATIVE

MIBI Update

John Hankins.

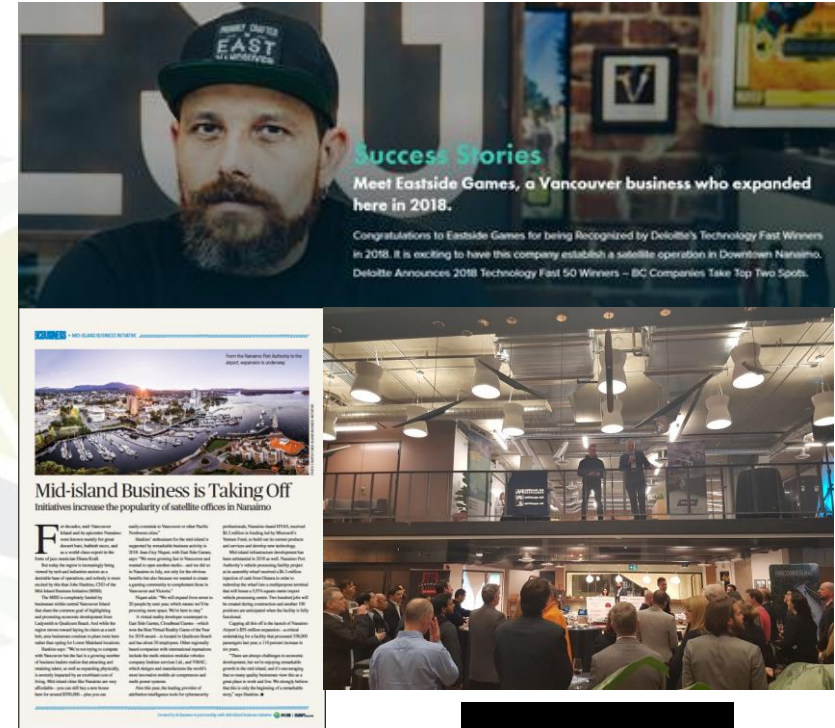
20th March 2019



Marketing Campaign Update

- ~\$60k Raised from 24 Organizations
- Commenced December 2018
- January launch event in Vancouver
- Radio Ads being aired in Vancouver
- Lure brochures being mailed to 200 targets
- Angel Forum event in Nanaimo
- Campaign website <https://whyvi.ca>
- Social Media Posts

200





BC Tech Hubs – High level landscape

1. Vancouver

Strong start up culture, tech focused post secondary, access to Venture Capital, events and support, access to talent

Challenges – Cost of housing / living, lengthy commutes and congestion

2. Victoria

Lifestyle, Commute time, coordination, start up culture, events and support.

Challenges – Housing availability, affordability, shortage of skilled talent.

3. Kelowna

Lifestyle, climate, commute time, events and support, coordination, start up culture.

Challenges – Cost of living, distance from clients, small talent pool

Nanaimo?

Affordable housing, lifestyle, proximity to Vancouver, short commutes and little congestion.

Challenges – Small talent pool, No events and support, no coordination, no start up culture, lack of tech focused education, lack of talent recruitment and development strategy,

Tech Attraction Challenges



Industry Feedback

- Small local **Talent Pool**
- Limited **Access To Capital** and other funding sources
- Lack of coordinated support & **Access to Information & Resources**
- Absence of tech & entrepreneurship **Community Building Strategies**

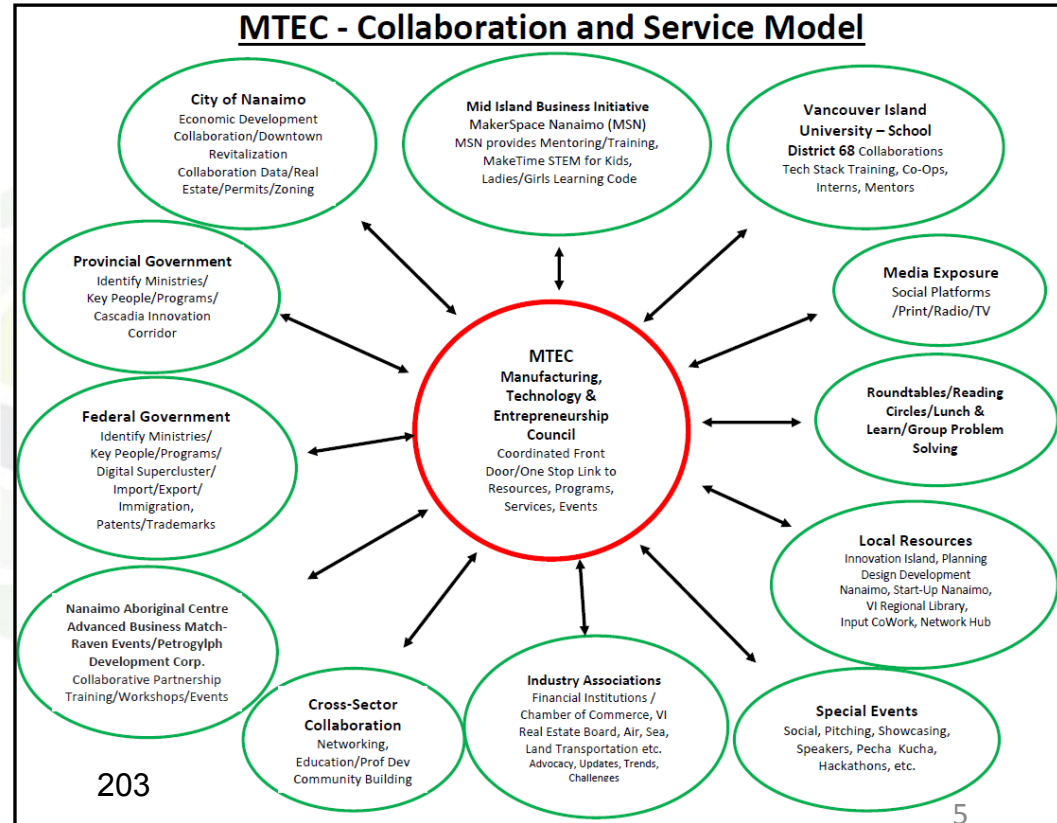


Launch of the Manufacturing Technology & Entrepreneurship Council (MTEC) led by Rebecca Kirk to address challenges.



Action To Date: Collaborative Approach

Inaugural Council	Education & Training Team
John Hankins, David Witty, Chris Beaton, Rebecca Kirk	Derek Beeston, SD68 Graham White, VIU Phil Stiller, Intraworks Vy Luu, Real Estate Webmasters Shawn Adrian, Input Logic Gavin Vickery, Input Logic Remy Hall, Lighthouse Labs David Witty & Rebecca Kirk



Industry Letters of support





Investment Opportunity

"Every accomplishment starts with the decision to try."
- John F. Kennedy

- Industry Led
- Fill Gaps
- Focused on Downtown
- Show Leadership
- Review after 6 to 12 months

Funding 2017 to date	Amount
MIBI (Non-Government)	\$270,000

Expenditure Category	6 Month Budget	12 Month Budget
Full Time Contract Position	\$40,000	\$80,000
Building the Tech Community	\$4,000	\$32,500
Office Supplies	\$4,000	\$5,000
Total	\$48,000	\$117,500

Run in parallel with the City's Strategic Plan to shape the narrative to either fold into a new organization or stay separate.



MIBI

MID ISLAND
BUSINESS INITIATIVE

Discover the incredible opportunities that await
you and your business.

Visit <https://whyvi.ca>



Manufacturing Technology Entrepreneurship Collaboration (MTEC)

Terms of Reference

Date: 2 April 2019

The Manufacturing Technology Entrepreneurship Collaboration (MTEC) is a committee of the Mid Island Business Initiative (MIBI) formed to develop solutions to the challenges prospective employers are describing to MIBI as resistance points to their moving to our region or expanding their existing presence. With its private business representation and volunteer involvement, MTEC is uniquely positioned to engage with community partners in developing long-term solutions that leverage existing infrastructure and build momentum throughout our community.

1. Mandate

MTEC is a working committee that reports regularly to the MIBI Board through the Committee Chair and the MIBI Board Liaison to develop solutions to the challenges prospective employers are describing to MIBI as resistance points to their moving to our region or expanding their existing presence.

MTEC will prioritize collaboration with community partners and leveraging existing infrastructure to engage our community in economic development.

MTEC will work on both short-term and long-term strategies to position our region as a leader in supporting current and future needs of private business.

MTEC's will initially focus on developing strategies to address the following challenges:

- Connected & informed
- Local talent pool:
- Community building for new & existing businesses:
- Access to capital:

MTEC's areas of priority can be modified to suit current needs with approval from MIBI Board.

2. Committee Structure

MTEC will make every reasonable effort to maintain a committee within the following restrictions:

- i. MTEC shall be comprised of:

Position

- 1 Chair person
- 1 MIBI Board liaison
- 1 MIBI Chief Executive Officer
- Volunteer members
- Up to a maximum of 10 members, inclusive of the Chairperson, MIBI Board liaison and MIBI Executive director;

Initial Member

Rebecca Kirk
Darren Moss
John Hankins
David Witty, Chris Beaton

- ii. Sub Committees may be created at the discretion of MTEC in support of on-going initiatives in addition to the committee membership limits set out in 2.i.

3. Roles and Responsibilities



As part of their mandate and on-going activities, MTEC will:

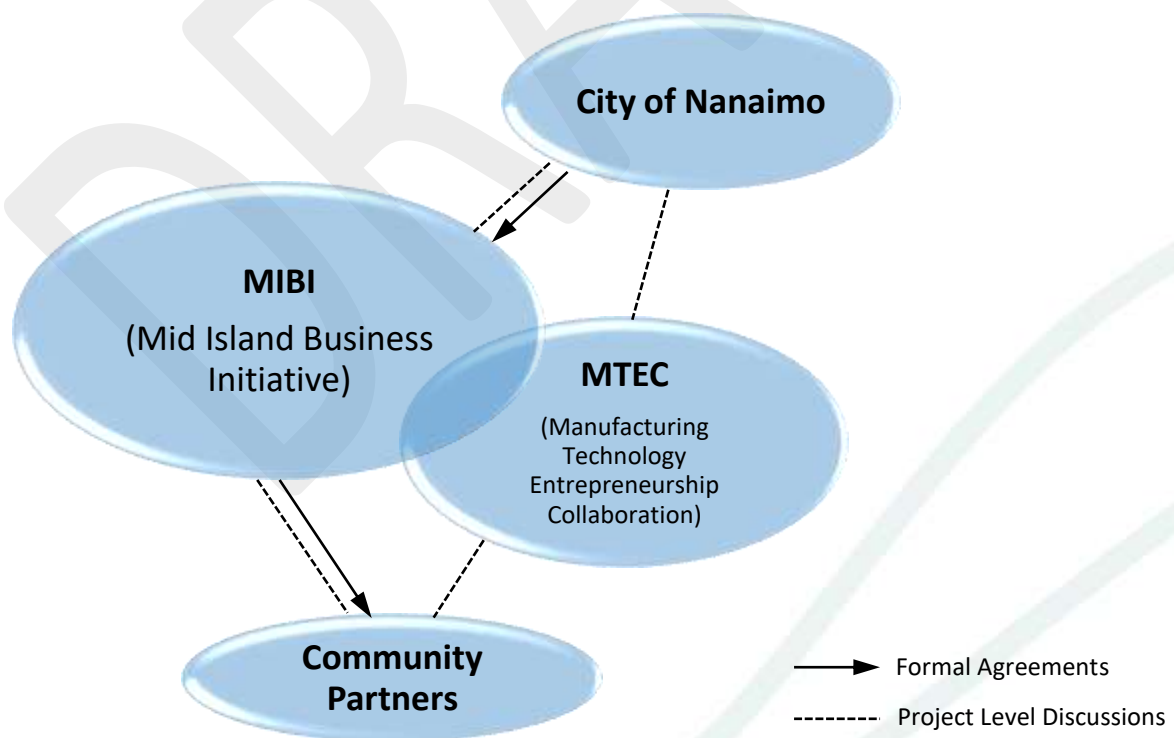
- i. Maintain effective communication with the MIBI Board;
- ii. Manage, prioritize and coordinate committee activities in support of the committee mandate;
- iii. Manage & recruit committee members, including succession planning;
- iv. Prepare and maintain records of all MTEC Committee meetings. All records will be available for review by request through the MIBI Board;
- v. Prepare and maintain high level strategy plans for initiatives and strategies that map goals back to MTEC's core mandate;
- vi. Manage funds allocated to MTEC by the MIBI Board;
- vii. Work with the MIBI Board to implement action items and strategies adopted by the MIBI Board;
- viii. Review and update MTEC Terms of Reference for MIBI Board review and approval as required.

In support of the MTEC's activities, the MIBI Board will:

- ix. Maintain effective communication with MTEC;
- x. Work with MTEC to implement action items and strategies adopted by the MIBI Board;
- xi. Update MTEC on any new initiatives or mandate changes adopted by the MIBI Board.

4. Communication

In support of MTEC's mandate and on-going activities, the committee will communicate directly with external parties however formal agreements will remain with MIBI as outlined below:





- i. MTEC's external communication structure is generally as follows:

Committee Chair:

- Coordination of external communication;
- Special presentations to the MIBI Board;
- Point of Contact for committee.

MIBI Board Liaison:

- Maintain effective two way communications between MTEC and the MIBI Board;
- Provide monthly reports to the MIBI Board of ongoing MTEC activities.

Committee Members:

- As required by committee activities and approved by the Committee Chair.

- ii. For any external meeting or discussion that is intended to address MTEC funding, programming, partnerships or other structural level discussions, the following members are to be advised of the meeting and have the opportunity to participate:

- i. MTEC Chair;
- ii. MIBI Executive director;
- iii. MIBI Board liaison.

5. Budget and Fundraising:

MIBI will monitor and maintain control of all accounting for MTEC.

In support of MTEC's specific projects and initiatives, MTEC will:

- Prepare project level budgets for submission to MIBI Board for approval;
- Manage project level budgets;
- Provide regular budget reports to the MIBI Board;
- Work with MIBI on any fundraising or grant requests that are for the benefit of MTEC's projects or initiatives.

6. Paid Positions

MIBI may assign funds and resources to create paid positions in support of MTEC's mandate at the Board's sole discretion. The responsibilities, compensation and terms for paid positions will be captured in the agreement for each position.

7. Terms

MTEC will adhere to the following terms at all times:

- i. All membership terms to be rotating terms as determined by the MIBI Board with input from the MTEC;
- ii. All committee level decisions will be undertaken through a consensus approach
- iii. For all MTEC Committee decisions, Quorum will be defined as 50% of the current committee membership plus one;
- iv. MTEC will meet at least 8 times annually;
- v. Meeting participation via telephone or digital conferencing is acceptable;
- vi. Voting via e-mail is acceptable;

Delegation Request

Delegation's Information:

Bob Moss has requested an appearance before Council.

City: Nanaimo

Province: BC

Delegation Details:

The requested date is April 10, 2019.

The requested meeting is:
Finance and Audit

Bringing a presentation: No

Details of the Presentation:

Regarding funding request for MIBI.