



AGENDA
SPECIAL FINANCE AND AUDIT COMMITTEE MEETING

December 2, 2019

1:00 PM - 4:00 PM

SHAW AUDITORIUM, VANCOUVER ISLAND CONFERENCE CENTRE
80 COMMERCIAL STREET, NANAIMO, BC

Pages

1. **CALL THE SPECIAL FINANCE AND AUDIT COMMITTEE MEETING TO ORDER:**
2. **INTRODUCTION OF LATE ITEMS:**
3. **ADOPTION OF AGENDA:**
4. **ADOPTION OF MINUTES:**
5. **PRESENTATIONS:**
 - a. **Budget Recap** 3 - 11

To be introduced by Laura Mercer, Director, Finance.
6. **REPORTS:**
 - a. **Parks, Recreation and Culture Fees and Charges Background, Purpose, Review and Update** 12 - 63

To be introduced by Richard Harding, General Manager, Parks, Recreation and Culture.

Purpose: To provide information regarding the background, purpose and review process for fees and charges administered by the Parks, Recreation and Culture Division and the regulating bylaw "Parks, Recreation and Culture Regulation Bylaw 2008 No. 7073."

Presentation:

 1. Richard Harding, General Manager, Parks, Recreation and Culture.
 - b. **KPMG Audit Planning Report** 64 - 86

To be introduced by Laura Mercer, Director, Finance.

Presentation:

7. OTHER BUSINESS:
8. QUESTION PERIOD:
9. ADJOURNMENT:



Projected Property Tax Increases

	2020	2021	2022	2023	2024
General Asset Management Reserve	1.0%	1.0%	1.0%	0.0%	0.0%
General Property Tax Increase	4.1%	1.8%	2.4%	1.9%	1.8%
Total Municipal Taxes	5.1%	2.8%	3.4%	1.9%	1.8%

Additional changes for extended health and pension benefits and will be reflected in final 2020 – 2024 Financial Plan

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

Changes That Impacted Property Taxation

Changes

Increase to revenue estimate	(81,152)	-0.08%
Strategic Infrastructure Reserve - Cap Contribution	(405,000)	-0.38%
Add Funding for EMR Training	66,750	0.06%
Nanaimo Victim Services Operating Grant Increase	50,000	0.05%
NALT Operating Grant Increase	5,000	0.00%
Loudon Boathouse Change Funding Source	(108,750)	-0.10%
	(473,152)	-0.45%

Starting Property Tax Increase Nov 25th	5.6%
Changes	-0.5%

Proposed Provisional Property Tax Increase	5.1%
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User Fees Increases

	2020	2021	2022	2023	2024
Sanitary Sewer User Fee Increase	4.0%	4.0%	4.0%	0.0%	0.0%
Water User Fee Increase	7.5%	5.0%	5.0%	5.0%	5.0%

2.5% annual increase for asset management for Water currently ends in 2020 and the 4% annual increase for asset management for Sewer currently ends in 2022

	2020	2021	2022	2023	2024
Sanitation User Fees	\$ 171	\$ 173	\$ 178	\$ 183	\$ 184

Impact on a Typical Home

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

	2019	2020	\$ Change	% Change
Property Taxes	\$2,102	\$2,210	\$108	5.1%
Municipal User Fees				
Water Fees	\$552	\$594	\$42	7.5%
Sewer Fees	\$135	\$141	\$6	4.0%
Sanitation Fees	\$170	\$171	\$1	0.6%
Total Municipal Taxes & User Fees	\$2,959	\$3,116	\$157	5.3%

Based on \$516,418 assessed value (average for Nanaimo per BC Assessment)

Rounded to nearest dollar

Assumes a typical single family house with average assessment change

Items for Council Discussion

#1 Strategic Infrastructure Reserve

Motion approved to cap contributions at 2019 level

- 100% of annual Fortis Revenues
- 67% of annual Casino Revenues

#2 Marie Davidson Bike Park

Motion approved to add Marie Davidson Bike Park Design to 2020 Project Plan

- \$35,000 funded from Strategic Infrastructure Reserve

#3 Emergency Medical Responder (EMR) Training

Motion approved to increase Nanaimo Fire Rescue training budget for six years to implement EMR training

- \$66,750 in 2020 funded from general revenue
- \$60,000/year 2021 – 2025 funded from general revenue

#4 Vancouver Island Symphony

Motion approved to increase funding to \$120,000 for 2020 only

- Additional operating grant funding of \$30,756 funded from Strategic Infrastructure Reserve

Council deferred consideration of increasing the grant beyond 2020 and adding the Vancouver Island Symphony as a line item until Finance returns with a policy regarding funding requests from community groups/organizations.

#5 Victim Services

Motion approved to fund 1 additional staff member

- Annual operating grant increased \$50,000 funded from general revenue

#6 Nanaimo Area Land Trust (NALT)

Motion approved to increase annual grant to \$35,000

- Additional \$5,000 funded from general revenue

#7 Manager of Sustainability

Motion approved to defer consideration of position until the 2021 – 2025 Financial Plan to allow for review and updating of the Community Sustainability Action Plan

#8 Business Cases Included in Draft Plan

Business Case	Impact to 2020 Property Taxes
Corporate Services	
Change in service level – 2 PFT Prisoner Guards	0.10%
Records Clerks – 2 PPT to 2 PFT Conversion	0.02%
Beban Complex Electrical Substation – Prepare for Backup Power - \$9,765 (2020), \$187,750 (2021)	0.01%
Development Services	
Building Inspection Vehicles (4)	0.01% Vehicle purchases to be funded from Emission Reduction Reserve
Manager of Economic Development Services	0.16%
Economic Development Function	0.28%
Urban Forestry Technician	0.11%
Watercourse Restoration and Enhancement Program – 3 Year Pgm - \$35,130 (2020), \$21,500 (2021), \$12,500 (2022)	0.03%
Engineering and Public Works	
Traffic Signal Technician (July 2020) – includes vehicle purchase and required equipment	0.13%
Nanaimo Fire Rescue	
SCBA Replacement – 2021	2021 Project - Funded from General Capital and Asset Management Reserve

#8 Business Cases Included in Draft Plan Con't

Motion approved to fund Loudon Boathouse Design from Strategic Infrastructure Reserve

Business Case	Impact to 2020 Property Taxes
Parks, Recreation and Culture	
Allocations Clerk	0.03%
Co-op Student	0.02%
Loudon Boathouse – Design Only	0.10%

#9 Business Cases Not Included in Draft Plan

Business Case	Projected Impact to 2020 Property Taxes
Corporate Services	
Corporate Asset Management System – Implementation Phase \$777,157 (2020), \$772,255 (2021), \$638,944 (2022), \$580,809 (2023) Ongoing \$419,380 (2024)	0.73%
Service Enhancements to Dog Licensing	0.01% - If capital cost funded from IT reserve
Emergency Program Coordinator	0.10%
Development Services	
Animal Shelter	0.33% - on hold pending service review
Bylaw Enforcement Officers Change in Schedule	0.05% - partially funded from parking revenues
Urban Forestry Management Strategy Update	0.07%
Manager of Sustainability	Decision slide #7
Engineering and Public Works	
Municipal Services Inspector – includes vehicle purchase	0.10% - partially funded by sewer and water
Project Engineer	0.11% - partially funded by sewer and water
Legislative Services	
Deputy City Clerk/Manager, Legislative Services	0.13%

Next Steps

- 2020 – 2024 Financial Plan Bylaw to Council for first three readings December 16th
- 2020 – 2024 Financial Plan Bylaw adopted by Council January 2020

Alternatives

#1

- December 9th - Direction from Council on revisions to draft plan
- 2020 – 2024 Financial Plan Bylaw to Council for first three readings either December 16th or early January

#2

- December 18th - Finance and Audit Committee
 - Council provides additional direction for revisions
- 2020 – 2024 Financial Plan Bylaw to Council for first three readings and adoption January 2020

DATE OF MEETING December 2, 2019

AUTHORED BY RICHARD HARDING, GENERAL MANAGER, PARKS, RECREATION AND CULTURE

SUBJECT **PARKS, RECREATION AND CULTURE FEES AND CHARGES
BACKGROUND, PURPOSE, REVIEW AND UPDATE**

OVERVIEW

Purpose of Report:

To provide information regarding the background, purpose and review process for fees and charges administered by the Parks, Recreation and Culture Division and the regulating bylaw "Parks, Recreation and Culture Regulation Bylaw 2008 No. 7073."

BACKGROUND

Staff are presenting background information regarding the development, purpose and review process for updating fees and charges administered for Parks, Recreation and Culture services.

"Parks, Recreation and Culture Regulation Bylaw 2008 No. 7073" was adopted in 2013. This bylaw includes a rate schedule for three years, with the last rate increase effective in 2015. The City's established practice is to evaluate and update rates every three years, and a review of the bylaw was planned for 2016. The process ended up being postponed due to a city-wide Core Review which took place during 2016-2017. Further, in the past, Council tasked the Parks, Recreation and Culture Commission with reviewing the bylaw and making recommendations for Council's consideration.

DISCUSSION

Parks and Recreation fees and charges are set by several factors including current operating costs; market conditions; inflationary costs; pricing to encourage effective use; funding lifecycle for equipment replacement; and, program materials and supplies. The update in 2013 factored in the following five objectives:

- That fees provide accessibility for most taxpayers;
- That fees are straightforward and easily administered;
- That fees generally mirror cost of living increases;
- That fee rates are comparable to other municipalities on Vancouver Island and like communities; and,
- That admissions for children, youth and seniors are more heavily subsidized in comparison to adult admissions.

All fees and charges for drop-in admissions and facility rentals are outlined in Schedule B of "Parks, Recreation and Culture Regulation Bylaw 2008 No. 7073" (Attachment A). Staff are

recommending that in determining the 2020-2024 Fees and Charges Bylaw, consideration be given to:

- a) Current operating costs
- b) Market conditions
- c) Inflationary costs
- d) Pricing to encourage fullest and most effective use
- e) Funding lifecycle replacement of the associated equipment

Staff will follow up with a report to an Open Council Meeting in early 2020 with recommendations for changes which will include a fee schedule to cover four years from 2020 to 2023. Once a draft is approved, Staff will advise all user groups and communicate changes to the public for review and comment. Staff will then bring a report back to Council with input as well as a draft bylaw for consideration.

CONCLUSION

The goal is to have an updated Fees and Charges bylaw in place for new fees to be implemented as of 2020-SEP-01.

SUMMARY POINTS

- The schedule of fees and charges administered for Parks, Recreation and Culture services was last updated in 2013 with the last fee increase effective in 2015.
- The new fee schedule will cover four years from 2020 through to 2023.
- The goal for the implementation date is 2020-SEP-01.

ATTACHMENTS

ATTACHMENT A: "Parks, Recreation and Culture Regulation Bylaw 2008 No. 7073"

PowerPoint Presentation – Parks, Recreation and Culture Fees and Charges Background, Purpose, Review and Update

Submitted by:

Richard Harding
General Manager, Parks, Recreation and
Culture

Concurrence by:

Laura Mercer
Director, Finance

ATTACHMENT A

“PARKS, RECREATION AND CULTURE REGULATION BYLAW 2008 NO. 7073”

Consolidated Version

2019-MAR-04

Includes Amendments: 7073.01, 7073.02, 7073.03, 7073.04, 7073.05, 7073.06, 7073.07

CITY OF NANAIMO

BYLAW NO. 7073

A BYLAW TO REGULATE PARKS, RECREATION AND CULTURE SERVICES AND
FACILITIES CITY OF NANAIMO

WHEREAS the Council may acquire, accept and hold any property in the municipality for pleasure, recreation or community uses of the public, and may make rules and regulations governing the management, maintenance, improvement, operation, control and use of such property;

THEREFORE BE IT RESOLVED that the Council of the City of Nanaimo, in open meeting assembled, hereby ENACTS AS FOLLOWS:

1. Title

This Bylaw may be cited as "PARKS, RECREATION AND CULTURE REGULATION BYLAW 2008 No. 7073.

2. Authority (7073.07)

2.1 The Director is hereby authorized to appoint or designate person, including Bylaw Enforcement Officers, Peace Officers, and the RCMP, to act on the Director's behalf.

3. Administration (7073.07)

3.1 The Director is the official charged with administration of this Bylaw.

3.2 Nothing in this Bylaw prohibits any person from performing his or her duties as an agent or employee of the City, and a person who does something prohibited by this Bylaw as part of that person's duties as an employee or agent of the City does not contravene this Bylaw

3.3 The Director is hereby authorized to order the placing or erection of signs in parks at such places as the Director may designate in order to regulate the use of a park, or any portion of a park, and in order to give effect to the provisions of this Bylaw and other applicable Bylaw of the City.

PART I - INTERPRETATION

4. Interpretation

In this Bylaw unless the context requires otherwise:

"Activity Centre"	<p>means:</p> <ul style="list-style-type: none"> (a) Beban Park Recreation Centre and Beban Pool located at 2300 Bowen Road, Nanaimo, BC (b) Frank Crane Arena located at 2300 Bowen Road, Nanaimo, BC (c) Cliff McNabb Arena located at 2300 Bowen Road, Nanaimo, BC (d) Bowen Park Recreation Complex located at 500 Bowen Road, Nanaimo, BC (e) Kin Pool located at 500 Bowen Road, Nanaimo, BC (f) Departure Bay Activity Centre located at 1415 Wingrove Street, Nanaimo, BC (g) Harewood Activity Centre located at 195 Fourth Street, Nanaimo, BC (h) Kin Hut Activity Centre located at 2730 Departure Bay Road, Nanaimo, BC (i) Nanaimo Ice Centre located at 750 Third Street, Nanaimo, BC (j) Port Theatre located at 125 Front Street, Nanaimo, BC (k) Centre for the Arts Nanaimo located at 150 Commercial Street, Nanaimo, BC (l) Community Performing Arts Centre located at 25 Victoria Road, Nanaimo, BC (m) Centennial Building, located at 2300 Bowen Road, Nanaimo, BC (n) Rotary Field House, located at 850 Third Street, Nanaimo, BC
"Agent"	<p>means a person who is a volunteer or contractor of the City authorized by the City to perform services on behalf of the City.</p>

"City"	means the City of Nanaimo.
"Commission"	means the Board of Parks, Recreation and Culture Commissioners appointed by Council pursuant to a Bylaw adopted under the <i>Community Charter</i> .
"Cooking Fire"	means a fire ignited in a barbeque device fuelled only by gas or propane.
"Cycle"	means a device having any number of wheels, which is propelled by human power or electric power and upon which a person may ride.
"Director"	means the person duly appointed as the Director of Parks, Recreation and Culture, from time to time by Council and includes any person appointed or designated by the Director of Parks, Recreation and Culture to act on his behalf.
"Environmentally Sensitive Area" (7073.07)	means an area as defined in the City of Nanaimo "Official Community Plan 2017 No. 6500"
"Highway"	<p>(a) includes every highway within the meaning of the <i>Highway Act</i>, and every road, street, lane or right-of-way designed or intended for, or used by the general public for the passage of vehicles within a park; and,</p> <p>(b) for the purposes of this Bylaw, <i>highway</i> does not include sidewalks or other places or passages owned, possessed or operated by the City of Nanaimo for the exclusive use of pedestrians, cycles, skateboards, roller blades and scooters.</p>
"Homeless Person" (7073.07)	means a person with no fixed address and no access to public shelter facilities
"Liquor"	<p>(a) fermented, spirituous and malt liquors; and,</p> <p>(b) combinations of liquors; and,</p> <p>(c) drinks and drinkable liquids that are intoxicating, including beer, or a substance that, by being dissolved or diluted is capable of being made a drinkable liquid that is intoxicating and that is declared by order of the Lieutenant Governor in Council to be liquor.</p>
"Litter"	means any filth, garbage, rubbish, offensive matter or discarded material of any kind.

"Lodging"	means erecting a structure, improvement or shelter of some kind and includes a tent, lean-to or other shelter made of cardboard or tarpaulin.
"Motor Vehicle Act" (7073.07)	means the Motor Vehicle Act, [RSBC 19961], C. 318
"Nanaimo Aquatic Centre"	means the land and recreation centre facility improvements located at 741 Third Street, Nanaimo, BC and having a legal description of Lot A, Section1, Nanaimo District, Plan VIP71878.
"Off Road Vehicle"	means any off road motorcycle, all terrain vehicle, snowmobile, tracked vehicle, dune buggy, go cart, golf cart or any similar vehicles, but excludes a motorized wheelchair or medic chair.
"Oliver Woods Community Centre"	means the land and recreation centre facility improvements located at 6000 Oliver Road, Nanaimo, BC and having a legal description of Lot 1, DL 14, LD 58, Plan VIP 82682.
"Overnight Abode" (7073.07)	means taking up overnight lodging for the purposes of sleeping, staying, dwelling, or residing, including in a Temporary Shelter.
"Park"	means play areas, play lots, playgrounds, play fields, trails, public squares, open spaces and other places including recreation or cultural facilities which are owned, possessed or operated by the City of Nanaimo and which are used, reserved or dedicated for public Parks, Recreation and Culture purposes.
"Park Licence Use Agreement"	means a written agreement between the City and a person establishing the terms and conditions of use of a Park which is issued by the Director.
"Public Beach" (7073.07)	means any beach area adjacent to a lake or ocean located within a Park and includes the shore between the water and the cultivated or developed land which can be comprised of, but not limited to, sand, pebbles, rocks, gravel, groundcover and includes the shore between the water and includes the cultivated or developed land below the walkway at Departure Bay Beach to the low water mark
"Recreational Vehicle" (7073.07)	means a motor vehicle designed or used primarily for accommodation during travel or recreation, but does not include a motor vehicle that has attached to it a structure (a) designed or used primarily for accommodation during travel or recreation, and

	(b) designed or intended to be detachable
"Sign"	means any structure, painting, or device that identifies, describes, promotes, advertises or directs.
"Special Use"	means any commercial or non-commercial service, activity or event which attracts or requires participants or spectators, and includes, but is not restricted to, a festival, sport competition, tournament, wedding, group picnic, group celebration, group training or group lesson, trade or any other shows, processions, performances, exhibitions, ceremonies, concerts, political or other demonstrations, gatherings, meetings, festivals, rowing regalia, horse shows, dog shows, fishing derbies, orienteering, television or motion picture filming, special event, seminars, workshops, programs, organized socials, recreational events, conventions, sales, display or information kiosks, concessions, use of a horse drawn vehicle.
"Temporary Abode"	means taking up transitory, short-term or interim lodging for the purposes of sleeping, staying, dwelling or residing.
"Temporary Shelter" (7073.07)	means a structure, improvement, shield or cover used or intended to be used to house or protect people or things, and includes a tent, tarp, lean-to or other shelter made of cardboard, tarpaulin, canvas, nylon, polyester, plastics, metal, logs, brush, branches, or other materials or things
"Traffic Control Device" (7073.07)	means any sign, signal, line, parking meter, spitter machine, marking, space, barrier, or device placed or erected by the Director of Engineering and Public Works pursuant to the City of Nanaimo "Traffic and Highways Regulation Bylaw 1993 No. 5000".
"Trail"	means any passage way where the public has access or is invited for the purpose of providing for pedestrian traffic, cycling, electric bicycles, wheelchairs or medic chairs.
"Vehicle"	means a device in, upon, or by which, a person or thing is, or may be, transported or drawn upon a highway or other land surface, except a device designed to be moved by human power, and excludes Off Road Vehicles.

PART II - PARK REGULATIONS

5. Prohibited Acts (7073.07)

No person shall do any of the following things in a park:

5.1 Conduct themselves in any disorderly manner including:

- (a) using or operating any device or behaving in a manner as to disturb, interfere with, intimidate or obstruct the free use and enjoyment of the park by other persons.
- (b) interfering with or disturbing the conduct of any game, sport or activity.
- (c) interfering with any City employee or agent in the performance of their duties.
- (d) participating in any activity in an area of a park where prohibited by signs.
- (e) participating or engaging in an activity in a park or an area of a park that is not designated for that activity, or in which that activity is prohibited.

5.2 Put at risk personal safety of any person by:

- (a) violating the direction of any person in charge of any organized activity that is authorized by a Park Licence Use Agreement.
- (b) using any equipment, materials or items in any pool or bathing beach which are dangerous, hazardous or likely to injure a person using the pool or bathing beach.

5.3 Permit any animal under their ownership or custody to:

- (a) run at large unless in a designated off leash area that is designated by signage.
- (b) feed upon any vegetation.
- (c) be on a public beach during the months of May through September inclusive.
- (d) be on the deck of a wading pool or a spray pool.

5.4 Enter, occupy or remain in a park:

- (a) Contrary to Schedule "A" of this bylaw unless permitted to do so pursuant to Section 7 of this Bylaw.
- (b) for the purposes of taking up permanent, temporary, or overnight abode, unless permitted to do so pursuant to Section 7 of this Bylaw.
- (c) by crossing any area where signs have been erected pursuant to this Bylaw forbidding such entering or crossing.
- (d) when directed to leave a park by a Bylaw Officer, Peace Officer or any City employee or its agents.

- (e) in any vehicle for the purposes of taking up permanent, temporary, or overnight abode, unless parking for Newcastle Island attendance or with the written permission of the Director.
- 5.5 Operate or ride a cycle without wearing an approved bicycle helmet that meets the standards and specifications prescribed pursuant to the *Motor Vehicle Act*. This applies to a parent or guardian of a person under the age of sixteen (16) who knowingly permits or authorizes the person to operate or ride as a passenger on a cycle within a park without wearing an approved bicycle safety helmet.
- 5.6 Cycle, skateboard, roller blade or use any similar means of conveyance on any portion of a highway, trail or passageway owned or operated by the City of Nanaimo Parks, Recreation and Culture unless within an area of a park designated for such purpose, or where permitted to do so by a traffic control device or signs installed by the City, the Province, or the Federal Government.
- 5.7 Destroy, damage, break, remove or injure any shrub, plant, turf, flower or other vegetation.
- 5.8 Destroy, damage, cut down, top, deface or remove any trees.
- 5.9 Plant any tree, sapling, shrub, flower, or other vegetation.
- 5.10 Destroy, damage, deface or remove any building, fence, bench, sign, ornament, structure, log, wood, branches, or other material or thing.
- 5.11 Build, place or erect any building or structure of any kind.
- 5.12 Foul, pollute, or deposit any injurious, noxious or offensive substance, object, or matter in any fountain, lake, pool, pond, stream or other body of water.
- 5.13 Litter.
- 5.14 Place, erect, deliver, distribute, post, paint or affix by any means any sign, advertisement, handbill, poster, advertising card or device of any kind whatsoever except as provided for under the City's Traffic and Highways Bylaw or in locations designated and authorized by the Director.
- 5.15 Set fire to or discharge any fireworks or other explosive material of any kind except in accordance with the City of Nanaimo "Fireworks Regulation Bylaw 2007 No. 7049."
- 5.16 Ignite any fire, or cause, or permit, any fire to be ignited or to burn in the open air or in any device, except a cooking fire that is permitted in locations identified by traffic control devices and is permitted by the City of Nanaimo "Fire Protection and Life Safety Bylaw 2011 No. 7108" and is not ignited during a declared fire hazard or Provincial fire ban.
- 5.17 Discard or place on the ground, or on or in any combustible material, any lighted item including a match, cigarette, cigar, pipe, e-cigarette, vapour equipment or

other lighted smoking equipment, burning tobacco, cannabis, or other weed or substances.

- 5.18 Consume or possess any open alcohol or liquor at any time, except where the said alcohol or liquor is consumed or possessed pursuant to, and in compliance with, a license under the Liquor Control and Licensing Act and is authorized, in writing, by the Director.
- 5.19 Have a procession, performance, show, exhibition, organized sports or other event, ceremony, concert, political or other demonstration, gathering, or meeting, in or on, any park without Park Licence Use Agreement or authorization, in writing, by the Director.
- 5.20 Sell, barter, offer or advertise for sale any refreshments, service, article, commodity, or product without a Park Licence Use Agreement.
- 5.21 Undertake any activity or action that is contrary to any sign or traffic control device erected in a park.
- 5.22 Use any change house, dressing room, structure or building for any other purpose than that of which the building or structure is intended.
- 5.23 Leave, discard, store or abandon personal belongings or chattels of any kind.
- 5.24 Drive, operate or park any vehicle, except a currently licensed vehicle, in any area of a park, except on a highway or a designated area provided for the parking of vehicles.
- 5.25 Drive, operate or park any off road vehicle.
- 5.26 Operate any motorboat on Westwood Lake unless authorized to do so by the Director.
- 5.27 Operate any chainsaw or vegetation cutting, mowing or trimming equipment within a park unless permitted to do so by the Director.
- 5.28 Wash, clean or repair a vehicle in a park, except where a vehicle is parked in a park and, while parked, an emergency repair to that vehicle is necessary.
- 5.29 Urinate or defecate in or on any park except in a provided public or private toilet.
- 5.30 Use or access an electrical service or any other utility in a park without written permission of the Director.
- 5.31 Operate any amplifying system or loudspeaker without the written permission of the Director.
- 5.32 Deposit any yard waste, soil, wood, rocks, garbage or filth, discarded materials or rubbish of any kind.

6. Removed, Detained or Impounded (7073.07)

- 6.1 The Director has authority to impound, detain or remove any personal belongings, chattels or structures that are found in a park and may store or dispose of such items at the Director's discretion.
- 6.2 All personal belongings, chattels, or structures that are removed, detained or impounded, may at the discretion of the Director, be immediately disposed of as garbage, or may be stored for a period of thirty (30) days.
- 6.3 If the person entitled to possession of the impounded items has failed to recover them and pay the fees set out in this section, in the time allowed, and it appears to the Director that the items have a market value, the items may then be sold, by public auction, to the highest bidder. If the Director is of the opinion that the items have no market value, then those items may be discarded as garbage if in the time allowed the person entitled to them has not recovered those items and paid the fees set out in this section.
- 6.4 All personal belongings, chattels, or structures that have been detained, removed or impounded and stored may be recovered by the owner upon full payment of the following fees:
 - (a) impound fee \$25.00
 - (b) storage fee \$10.00 per day"

7. Temporary Shelter (7073.07)

- 7.1 Notwithstanding Section 5.4(a) and 5.4(b) of this Bylaw, where there is no shelter accommodation available in the City, a homeless person may, without written permission of the Director, erect and occupy a temporary shelter in a City park, provided:
 - (a) the temporary shelter is erected and occupied, and temporary overnight accommodation is undertaken, only between the hours of 7:00pm (1900 hrs) one day and 9:00am (0900 hrs) the following day; and
 - (b) the temporary shelter be entirely dismantled and removed from the park by 9:00 am (0900 hrs) each day; and
 - (c) notwithstanding Section 7.1(a), a temporary shelter cannot be erected or occupied, and temporary overnight accommodation must not take place in those parks, or, on or within 20 metres of the Parks Amenity Areas as listed in Schedule "D" of this Bylaw.
- 7.2 Where any temporary shelter has not been removed from the park as required or has been located in an area identified in Schedule "D" or Section 7.1 of this Bylaw, the City or its agents may remove, detain or impound the temporary shelter and may, at the discretion of the Director, immediately dispose of the shelter or store the shelter pursuant to Section 6 of this Bylaw.
- 7.3 All belongings or incidental materials found to be associated with a temporary shelter must be removed at the same time and in the same manner as the

temporary shelter and if not removed, the City or its agents may remove, detain or impound the belongings or incidental materials and may, at the discretion of the Director, immediately dispose of the belongings or incidental materials or store the belongings and incidental materials pursuant to Section 6 of this Bylaw.

PART III - ENFORCEMENT

8. Offence (7073.07)

- 8.1 Every person who violates any of the provisions of this Bylaw, or who causes, suffers or permits any act or thing to be done in contravention or in violation of any of the provisions of this Bylaw, or who neglects or refrains from doing anything required to be done by any of the provisions of this Bylaw, or who carries out or who suffers, causes or permits to be carried out any development in a manner prohibited by or contrary to any of the provisions of this Bylaw, or who fails to comply with any order, direction or notice given under this Bylaw in addition to any other penalties provided for in this Bylaw, shall be liable on summary conviction to a fine not exceeding Ten Thousand Dollars (\$10,000.00), or to imprisonment of not more than six (6) months, or both; or if an information is laid by means of a Municipal Ticket Information in accordance with the procedure set out in Part 8, Division 3 of the *Community Charter*, a fine as stipulated in Schedule "C" of this Bylaw; or if the Local Government Bylaw Notice Enforcement Act applies, and a Bylaw Notice is laid in accordance with that Act, a penalty in accordance with Bylaw Notice Enforcement Bylaw 2012 No. 7159, Schedule "A".
- 8.2 Each day that an offence against this bylaw continues or exists shall be deemed to be a separate and distinct offence.

PART IV - AGREEMENTS

9. Park Licence Use Agreement

- 9.1 No Person shall use a park or portion of a park for a special purpose except on the terms and conditions specified by a Park Licence Use Agreement issued by the Director. (7073.07)
- 9.2 The Director is hereby delegated authority to grant or refuse any request for a Park Licence Use Agreement, or to stipulate conditions or limitations in any Park Licence Use Agreement as he or she may see fit.
- 9.3 Any appeal regarding the issuance or refusal of a Park Licence Use Agreement shall be made to the Parks, Recreation and Culture Commission and the Commission shall make recommendations to the Council regarding the License.
- 9.4 Upon receiving the report of the Parks, Recreation and Culture Commission, the Council shall either confirm the decision of the Director with respect to the granting of the Park Licence Use Agreement or vary their decision in any way that it sees fit.

9.5 The decision of Council regarding the granting of a Park Licence Use Agreement shall be final and there shall be no appeal from the decision whatsoever.

10. Fees and Charges

The fees for the use of Parks shall be as set out in Schedule "B" attached hereto and forming a part of this Bylaw.

PART V - GENERAL

11. Schedules (7073.07)

In the event that any portion of this Bylaw is declared ultra vires by a Court of competent jurisdiction, then such portion shall be deemed to be severed from the bylaw to the intent that the remainder of the bylaw shall continue in full force and effect.

12. Remainder of Bylaw to be Maintained Intact

In the event that any portion of this Bylaw is declared ultra vires by a Court of competent jurisdiction, then such portion shall be deemed to be severed from the bylaw to the intent that the remainder of the bylaw shall continue in full force and effect.

13. Repeal

"PARKS, RECREATION AND CULTURE REGULATION BYLAW 2007 NO. 7053 and all amendments and schedules thereto are hereby repealed.

SCHEDULE "A"

HOURS OF OPERATION

The hours of operation for parks shall be the following, unless changed at the discretion of the Director for operational purposes. (7073.07)

LOCATION	HOURS OF OPERATION
<u>PARKS</u> Maffeo Sutton Diana Krall Plaza McGregor Park Georgia Park Queen Elizabeth Park E&N Trail Parkway Trail	24 hours per day
<u>LOUDON PARK</u>	6:00 a.m. to 6:00 p.m. from October 01 to March 01; and, 6:00 a.m to 10:00 p.m. from March 01 to September 30.
<u>ALL OTHERS</u>	6:00 a.m. to 9:00 p.m. from November 01 to March 01 6:00 a.m to 11:00 p.m. from March 01 to October 31
RECREATION CENTRES (Beban Park, Bowen Park, Oliver Woods, Nanaimo Aquatic Centre, Nanaimo Ice Centre)	24 hours per day as needed
ACTIVITY CENTRES	6:00 a.m. to 2:00 a.m.
NIGHT LIGHTED PLAY AREAS	6:00 a.m. to 11:00 p.m.

SCHEDULE “B”

FEES AND RENTAL POLICY 2013-SEP-01 to 2016-AUG-31
SUMMARY

General Principles for Fees, Charges and Rentals

Drop-In Fees and Charges Categories

Admission Fees – Arenas, Pools and Gymnasiums

Facility Booking Cancellation Policy

Arena Rental Rates

Aquatic Facilities Rental Rates

Community Centres / Halls – Categories of Use

Facilities – Community Meeting Spaces

Community Meeting Space Rental Discounts

Facility Rental Rates

Off-Campus Facilities Rental Rates

Oliver Woods Community Centre Gymnasium

Centennial Building

Self-Contained Recreation Vehicle Camping in City Parks

Long-Term Storage Rental Space

Brechin Boat Ramp Annual Parking Pass

Department Programs

Equipment Rentals and Increased Service Levels

Sports Field Rates

Sports Field / Lacrosse Box Lighting Charges

Picnic Shelters – Sandy Volleyball Courts – Tennis Courts – Lacrosse Boxes

City Parks – Plazas – Pavilions – Amphitheatres – Grounds – Parking Lots

GENERAL PRINCIPLES FOR FEES, CHARGES AND RENTALS

1. Fees, charges and rentals should supplement tax appropriations as a source of revenue for Parks, Recreation and Culture Department services and facilities and should not be the primary source of funds for their operation. The objective is to subsidize admission fees for children up to 50% of the adult rate for the equivalent service. Students and seniors are subsidized up to 25% of the adult rate.
2. Cost of administering and collecting revenues should not be disproportionate to the actual revenue gained.
3. The extension of Parks, Recreation and Culture services should be based on the need and not on the income value of the services.
4. Special services or exclusive privileges should entail a charge.

Examples:

- (a) expendable materials - arts & crafts supplies.
 - (b) consumable materials - food, skate shop.
 - (c) specialized instruction - pottery, dance, gymnastics.
 - (d) high cost facility - arena, pool, complex, field.
 - (e) use of equipment - chairs, tables, kitchen, sport.
 - (f) protection of property - personal, parking, police.
 - (g) exclusive occupancy - ice, floor, field parking, building.
 - (h) admissions - skate, swimming, dances, shows.
5. Department programs to take precedence over rental allocations. Consideration for exceptions will be given to multi-day special events. Priority given to, but not restricted to, events occurring over two or more consecutive days, events sponsored by local organizations or having direct local economic impact, or events open to the general public or having a clear benefit to the community at large.
 6. Concession operations in their many forms (food, skates, boats, lockers, vending products, alcoholic products, boat ramps, novelties and sale items) are to be profit-making services or licensed out to the private sector according to City Council policy.
 7. Financial assistance for access to City recreation services will be provided to individuals in accordance with the Leisure Economic Access Program (LEAP) policy.
 8. Fee revisions and adjustments will normally occur commencing September 01 of each year. Fees will be reviewed by the Parks, Recreation and Culture Commission and approved by Council.
 9. All fees subject to applicable taxes unless otherwise specified.
 10. Additional Staffing/Overhead Costs: Where additional staff or services are requested charges will be assessed based on staff time, staff overhead and equipment costs on a case by case basis. Where services are requested outside regular business hours a minimum 4 hour charge may apply.

DROP-IN FEES AND CHARGES CATEGORIES

Child (2 years and under).....	Free
Child	3 to12 years
Youth/Student.....	13 to 18 years / or valid student card
Adult.....	19 to 59 years
Senior.....	60 to 79 years
Senior (80 years and older)	Free
Family.....	Maximum 2 adults & 3 children*
	OR 1 adult & 4 children**.
	Additional family member over the fifth member to
	pay 10% of drop-in/RecPass rate***

* An adult must accompany children into family sessions.

** Under 19 years of age.

*** Reside in same home.

FACILITY BOOKING CANCELLATION POLICY

The Facility Booking Cancellation Policy applies to all Department facilities.

1. For bookings up to eight (8) hours in duration including preparation and clean up, cancellations in writing must be received a minimum of four (4) working days in advance, otherwise, the Licensee will be required to pay the full rental fee for the following bookings:
 - (a) at Community Centres and Activity Centres for functions in categories A and B in the Fees and Rentals Policy.
 - (b) at the aquatic facilities and Oliver Woods Gymnasiums for regular hourly rental bookings.
 - (c) at arenas for regular floor or ice rental bookings.
 - (d) at the Centennial Building.
2. For bookings greater than eight (8) hours in duration including preparation and clean up, cancellation in writing must be received at least ninety (90) days in advance. A facility rental payment as determined by the facility manager will be paid at the time of the booking. 50% of the rental will be required ninety (90) days prior to the event. Cancellation notice of less than ninety (90) days will result in a charge of one-half of the rental fees plus any cost incurred for the following bookings:
 - (a) at Community Centres and Activity Centres for major functions (functions in categories C, D, E, and F in the Fees and Rentals Policy).
 - (b) at the aquatic facilities and Oliver Woods Gymnasiums for major events or swim meets or tournaments.
 - (c) at arenas for major bookings including concerts, trade shows, and circus events.
 - (d) at the Centennial Building.
3. Cancellation verbally or in writing must be received a minimum of four working days prior to scheduled use for all playfields. Charges for field use after the date of use will be reversed only in the event of a rain out and only if notification is given within seven days of the date of originally scheduled use.
4. Bookings made where there is less than the minimum cancellation time period will require payment by cash or credit card at the time of the booking.
5. For bookings greater than four (4) hours in duration on more than two (2) consecutive days, including preparation and clean up, cancellation in writing for non-regular functions must be received at least ninety (90) days in advance. A facility rental payment as determined by the facility manager will be paid at the time of the booking. 50% of the rental will be required ninety (90) days prior to the event. Cancellation notice of less than ninety (90) days will result in a charge of one-half of the rental fees plus any cost incurred for the following bookings: Community Centres; Activity Centres; Aquatic Centres; and Arenas for children's camps, all age sports training camps and festivals.

ADMISSION FEES – ARENAS, POOLS AND GYMNASIUMS			
General Admissions (includes Tax)	(3%)2013/14	(0%)2014/15	(3%)2015/16
Child (2 years and under)	Free	Free	Free
Child - 3 to 12 years	\$3.50	\$3.50	\$3.75
Student - 13 to 18 years	\$5.00	\$5.00	\$5.25
Adult - 19 to 59 years	\$6.75	\$6.75	\$7.00
Senior - 60 to 79 years	\$5.00	\$5.00	\$5.25
Senior – 80 years and over	Free	Free	Free
Family - Max. 2 adults & 3 children or 4 children & 1 adult	\$13.50	\$13.50	\$14.00
Family – Additional child/ additional student	\$0.35/\$0.50	\$0.35/\$0.50	\$0.40/\$0.55
Arena Skate Rentals (includes Tax)			
Child, Student, Senior	\$2.75	\$3.00	\$3.00
Adult	\$3.50	\$3.75	\$3.75
Family Skate Rental	\$6.50	\$7.00	\$7.00
Helmets	\$0.50	\$0.50	\$0.50
Skate Sharpening	\$5.50	\$5.50	\$5.50
Economy Card (min. 10) (includes Tax)			
Child	\$28.00	\$28.00	\$30.00
Student	\$40.00	\$40.00	\$42.00
Adult	\$54.00	\$54.00	\$56.00
Senior	\$40.00	\$40.00	\$42.00
Shower Pass	\$35.00	\$35.00	\$37.50
3 Month REC Pass (includes Tax)			
Child	\$95.50	\$95.50	\$101.25
Student/Senior	\$135.00	\$135.00	\$141.75
Adult	\$182.25	\$182.25	\$189.00
Family	\$364.50	\$364.50	\$378.00
6 Month REC Pass (includes Tax)			
Child	\$168.00	\$168.00	\$180.00
Student/Senior	\$240.00	\$240.00	\$252.00
Adult	\$324.00	\$324.00	\$336.00
Family	\$648.00	\$648.00	\$672.00
12 Month REC Pass (includes Tax)			
Child	\$252.00	\$252.00	\$270.00
Student/Senior	\$360.00	\$360.00	\$378.00
Adult	\$486.00	\$486.00	\$500.00
Family	\$972.00	\$972.00	\$1,000.00

NOTES: Based on general admission rates of 3 times per week or 12 times per month, the following average savings would be achieved for purchasing a REC Pass:

3 months	25% savings against single admission;
6 months	33% savings against single admission;
12 months	50% savings against single admission.

Prices do not apply to promotional pricing.

ARENA RENTAL RATES

ICE RENTAL HOURLY		2013/14	2014/15	2015/16
1.	Youth	\$78.28	\$80.63	\$83.05
2.	Adult Prime (Sept 1 – March 31)	\$156.56	\$161.26	\$166.10
3.	Adult (off-season) (April 1 to August 31)	\$126.69	\$130.49	\$134.41
4.	Commercial and Major Events (capped at 10 hours)	\$383.16	\$394.65	\$406.49

DRY FLOOR HOURLY		2013/14	2014/15	2015/16
1.	Youth	\$44.29	\$45.62	\$46.99
2.	Adult	\$88.58	\$91.24	\$93.98
3.	Adult League (Practice) (No Admission Charged)	\$73.13	\$75.32	\$77.58
4.	Commercial and Major Events (capped at 10 hours)	\$383.16	\$394.65	\$406.49

EXTRA FEES		2013/14	2014/15	2015/16
1.	T.V. Lights (per hr.)	\$43.26	\$44.56	\$45.89

DEAD ICE TIME/ DEAD DRY FLOOR TIME		2013/14	2014/15	2015/16
1.	Per Person per ½ hour	\$10.30	\$10.60	\$10.90
2.	Per Person per hour	\$17.50	\$18.00	\$18.50

NOTES:

1. A Security Deposit may be requested for any rentals.
2. If Licensee requires more tables and chairs than normally allocated to the specific facility, the charge will be at cost for rental, labour and transportation.

AQUATIC FACILITIES RENTAL RATES

	Private			Community Groups			Youth		
				10% Discount			50% Discount		
LANES:	2013/ 2014	2014/ 2015	2015/ 2016	2013/ 2014	2014/ 2015	2015/ 2016	2013/ 2014	2014/ 2015	2015/ 2016
1 lane	\$19.89	\$20.29	\$20.69	\$17.90	\$18.26	\$18.62	\$9.95	\$10.14	\$10.35
2 lanes	\$39.78	\$40.58	\$41.39	\$35.80	\$36.52	\$37.25	\$19.89	\$20.29	\$20.69
3 lanes	\$59.67	\$60.86	\$62.08	\$53.70	\$54.78	\$55.87	\$29.84	\$30.43	\$31.04
4 lanes	\$79.56	\$81.15	\$82.77	\$71.60	\$73.04	\$74.50	\$39.78	\$40.58	\$41.39
5 lanes	\$99.45	\$101.44	\$103.47	\$89.51	\$91.30	\$93.12	\$49.73	\$50.72	\$51.73
6 lanes	\$119.34	\$121.73	\$124.16	\$107.41	\$109.55	\$111.75	\$59.67	\$60.86	\$62.08
7 lanes	\$139.23	\$142.01	\$144.85	\$125.31	\$127.81	\$130.37	\$69.62	\$71.01	\$72.43
8 lanes	\$159.12	\$162.30	\$165.55	\$143.21	\$146.07	\$148.99	\$79.56	\$81.15	\$82.77
16 lanes	\$318.24	\$324.60	\$331.10	\$286.42	\$292.14	\$297.99	\$159.12	\$162.30	\$165.55
BEBAN:	2013/ 2014	2014/ 2015	2015/ 2016	2013/ 2014	2014/ 2015	2015/ 2016	2013/ 2014	2014/ 2015	2015/ 2016
Slide Only	\$123.42	\$125.89	\$128.41	\$111.08	\$113.30	\$115.57	\$61.71	\$62.94	\$64.20
Leisure Only	\$158.10	\$161.26	\$164.49	\$142.29	\$145.14	\$148.04	\$79.05	\$80.63	\$82.24
Leisure & Slide	\$224.40	\$228.89	\$233.47	\$201.96	\$206.00	\$210.12	\$112.20	\$114.44	\$116.73
37 Metre Pool	\$159.12	\$162.30	\$165.55	\$143.21	\$146.07	\$148.99	\$79.56	\$81.15	\$82.77
Complete	\$382.50	\$390.15	\$397.95	\$344.25	\$351.14	\$358.16	\$191.25	\$195.08	\$198.98
Shallow End	\$82.62	\$84.27	\$85.96	\$74.36	\$75.85	\$77.36	\$41.31	\$42.14	\$42.98
NAC:	2013/ 2014	2014/ 2015	2015/ 2016	2013/ 2014	2014/ 2015	2015/ 2016	2013/ 2014	2014/ 2015	2015/ 2016
Slides Only	\$245.82	\$250.74	\$255.75	\$221.24	\$225.66	\$230.18	\$122.91	\$125.37	\$127.88
Leisure Only	\$315.18	\$321.48	\$327.91	\$283.66	\$289.34	\$295.12	\$157.59	\$160.74	\$163.96
Leisure Slides	\$459.00	\$468.18	\$477.54	\$413.10	\$421.36	\$429.79	\$229.50	\$234.09	\$238.77
Complete	\$774.18	\$789.66	\$805.46	\$638.01	\$650.77	\$663.79	\$387.09	\$394.83	\$402.73

NOTES:

1. Club and outside group rentals/pricing do not include staffing, a minimum of 2 staff are required during swim club rentals.
2. For each additional staff required (ratio 1:50) there will be an additional charge to cover staff costs.
3. Rentals outside regular hours of operation (refer to public schedule), are required to pay for staffing.

COMMUNITY CENTRES/HALLS – CATEGORIES OF USE

Classification		Function	
1.	Local registered child and youth leisure groups and societies that use facilities for provision of leisure-oriented activities that are open to community.	A.	Activities to carry out the business of an organization or group. Excludes activities with liquor licenses or catered functions. (max.4 hours).
2.	Local government and educational bodies along with their respective department function, social services and fraternal groups, and local registered adult leisure groups and societies.	B.	Activities to carry out the business of an organization or group. Excludes activities with liquor licenses or catered functions. (max.8 hours).
		C.	Dinner Meetings, Showers and Teas (excluding Dances, Concerts) and Shows without admission.
3.	Local private, religious, labour, business and political groups and/or individuals.	D.	Adult dances and/or Socials, Banquets. (max. 1 day)
4.	Commercial and "outside" groups and/or individuals.	E.	Youth Dances and/or Socials.
		F.	Concerts, Trade Shows, Conventions and Shows with admission fees and/or sales of merchandise. (max. 1 day)

NOTES:

- For Function "F" in each rental category - "Concerts and Shows ..." - Rentals may be based on a percentage of revenue instead of flat rate rental.
- Liquor Permits – Events involving service of alcohol must be covered by an approved Liquor Permit and the location of bar must be agreed to by Department Management prior to event.
- Set-ups for functions at Recreation Centres is \$29 for each fifty (50) chairs/tables, and \$2.30 per table for tables-only functions.
- Rental rates for bookings involving Retail Sales by Commercial Organizations can be based on 10% of gross sales by resident merchants and 20% of gross sales for non-resident merchants, against a minimum flat rate, at the discretion of the facility Manager. A City of Nanaimo business license is required.
- "Outside" group and/or individual is any group or individual with a mailing address outside Nanaimo or Electoral Areas: A-Cedar, South Wellington, B-Gabriola, C-Extension, East Wellington and the District of Lantzville. "Outside" groups will be charged at the Classification Rate 4.
- Non-Prime Rental Rate applies at community centre and hall for events that commence and finish on Sunday. Applicable to all renters except commercial and outside groups (Classification 4). Rental charge for dinner meetings, socials, events with admission fees (Function C, D, E and F) would be at the program/workshop rate (Function B) against a percentage of the gate receipts when an admission is charged.
- An additional 50% of rental fees will be required for closing the entire facility for a single function, at the discretion of the facility manager (e.g. concerts or sporting events).

FACILITIES

COMMUNITY MEETING SPACES

	Name	Dimensions	Meeting Capacity	Rental Group
1.	Beban Social Centre Auditorium A	48 x 80	315	5
2.	Beban Social Centre Auditorium B	48 x 80	315	5
3.	Beban Social Centre Auditorium A and B	80 x 96	700	6
4.	Beban Social Centre Lounge	46 x 63	230	4
5.	Beban Social Centre Single Meeting Room	24 x 35	50	2
6.	Beban Social Centre Double Meeting Room	35 x 48	100	3
7.	Beban Social Centre Triple Meeting Room	35 x 72	150	4
8.	Bowen Complex Activity Room #1	44 x 28	97	3
9.	Bowen Complex Activity Room #2	35 x 25	71	2
10.	Bowen Complex Activity Room #3	36 x 25	71	2
11.	Bowen Complex Auditorium	74 x 52	306	5
12.	Bowen Complex Clubhouse	50 x 24	80	3
13.	Bowen Complex Games Room #1	21 x 13	18	1
14.	Bowen Complex Games Room #2	21 x 13	18	1
15.	Bowen Complex Games Room #3	21 x 13	18	1
16.	Bowen Complex Conference Room	34 x 13	18	1
17.	Centennial Building	60 x 146	725	3
18.	Cliff McNabb Conference Room	22 x 18	33	1
19.	Departure Bay Activity Centre	64 x 54	276	4
20.	Frank Crane VIP Room	16 x 24	20	1
21.	Harewood Activity Centre	41 x 26	85	2
22.	Kin Hut Activity Centre	35 x 29	85	2
23.	Maffeo Auditorium	44 x 25	103	2
24.	Nanaimo Aquatic Centre Jack Little Room A	30 x 35	80	2
25.	Nanaimo Aquatic Centre Jack Little Room B	35 x 35	100	2
26.	Nanaimo Ice Centre – Lounge	50 x 26	100	3
27.	Oliver Woods Community Centre – Single Room	37 x 22	60	2
28.	Oliver Woods Community Centre – Double Room	37 x 44	120	3
29.	Oliver Woods Community Centre – Triple Room	43 x 70	180	4
30.	Oliver Woods Community Centre – Conference Room	20 x 25	36	1
31.	Rotary Field House	43 x 23	85	2

COMMUNITY MEETING SPACE RENTAL DISCOUNTS

Rental rates as shown previously, minus appropriate discount based on specific classification and function.

1.	Approved Registered Youth Leisure Groups:	Discount
A.	Meetings (4 hours maximum)	50%
B.	Programs, Workshops, Courses & Seminars (8 hours maximum)	50%
C.	Dinner Meetings, Showers, Teas, Shows w/o admission	20%
D.	Adult Dances, Weddings, Socials, Receptions, Banquets	20%
E.	Youth Dances, Socials	20%
F.	Concerts, Shows and Sales	40%

2.	Approved Government, Education, Social Service, Fraternal and Adult Leisure Groups:	Discount
A.	Meetings (4 hours maximum)	30%
B.	Programs, Workshops, Courses & Seminars (8 hours maximum)	30%
C.	Dinner Meetings, Showers, Teas, Shows with no admission	20%
D.	Adult Dances, Weddings, Socials, Receptions, Banquets	20%
E.	Youth Dances, Socials	20%
F.	Concerts, Shows and Sales	20%

3.	Private, Religious, Labour, Business, Political Groups and Individuals:	Discount
A.	Meetings (4 hours maximum)	10%
B.	Programs, Workshops, Courses & Seminars (8 hours maximum)	10%
C.	Dinner Meetings, Showers, Teas, Shows with no admission	10%
D.	Adult Dances, Weddings, Socials, Receptions, Banquets	10%
E.	Youth Dances, Socials	10%
F.	Concerts, Shows and Sales	10%

4.	Commercial and Outside Groups:	Discount
A.	Meetings (4 hours maximum)	0%
B.	Programs, Workshops, Courses & Seminars (8 hours maximum)	0%
C.	Dinner Meetings, Showers, Teas, Shows with no admission	0%
D.	Adult Dances, Weddings, Socials, Receptions, Banquets	0%
E.	Youth Dances, Socials	0%
F.	Concerts, Shows and Sales	0%

Bylaw 7073 Consolidated
(Bylaw 7073.03, 7073.06)

FACILITY RENTAL RATES																													1.02
	Group 1 0-500 sq. ft.			Group 2 500-1200 sq. ft.			Group 3 1200-2000 sq. ft.			Group 4 2000-3000 sq. ft.			Group 5 3000-6000 sq. ft.			Group 6 6000+ sq. ft.			Kitchens						Hourly Rates				
	Beban Dressing Rooms Beban Stage Bowen Meeting Rooms Cliff McNabb Conference Frank Crane Arena VIP			Beban Single Bowen Activity 2 OR 3 NAC A OR B OWCC Hemlock OWCC Monarch 1 OR 2 OWCC Salal 1 OR 3 OWCC Tree Frog			Beban Double Room Bowen Activity Room 1 Bowen Activity Room 2 AND 3 Bowen Clubhouse OWCC Monarch 1 AND 2 OWCC Salal 2 NIC Lounge			Beban Lounge Beban Triple NAC A AND B OWCC Salal 1 AND 2 OWCC Salal 2 AND 3			Beban Auditorium A OR B Bowen Auditorium OWCC Salal 1, 2 AND 3			Beban Auditorium A & B Beban Auditorium B & Lounge			Beban Kitchenette Bowen Activity #1 Kitchen			Beban Kitchen Bowen Kitchen			Group 1-3	Group 4	Group 5	Group 6	
	2013/14	2014/15	2015/16	2013/14	2014/15	2015/16	2013/14	2014/15	2015/16	2013/14	2014/15	2015/16	2013/14	2014/15	2015/16	2013/14	2014/15	2015/16	2013/14	2014/15	2015/16	2013/14	2014/15	2015/16					2013-2016
1. APPROVED REGISTERED YOUTH LEISURE GROUPS																													
A. Meetings: 4 hours maximum	24.91	25.41	25.91	31.16	31.78	32.42	44.25	45.13	46.04	59.49	60.68	61.89	152.13	155.18	158.28	251.71	256.74	261.87	25.59	26.10	26.63	48.30	49.26	50.25	14.17	19.05	48.74	80.41	
B. Programs, Workshops, Courses, Seminars (8 hrs max.)	34.58	35.27	35.97	51.90	52.94	53.99	65.73	67.04	68.38	93.39	95.26	97.16	202.62	206.68	210.81	304.28	310.36	316.57	25.59	26.10	26.63	48.30	49.26	50.25	21.05	29.92	64.90	97.46	
C. Dinner Mtgs Showers, Teas, Shows w/o Admission	72.19	73.63	75.10	108.40	110.56	112.77	167.04	170.38	173.78	254.48	259.57	264.76	407.13	415.28	423.58	619.61	632.00	644.64	40.94	41.76	42.60	77.28	78.82	80.40	40.13	61.14	97.81	148.85	
D. Adult Dances, Weddings, Socials, Receptions, Banquets				174.78	178.27	181.84	258.89	264.06	269.35	380.60	388.21	395.98	553.23	564.29	575.58	774.52	790.01	805.81	40.94	41.76	42.60	77.28	78.82	80.40	49.76	73.14	106.31	175.44	
E. Youth Dances, Socials				108.40	110.56	112.77	167.04	170.38	173.78	254.48	259.57	264.76	407.13	415.28	423.58	619.61	632.00	644.64	40.94	41.76	42.60	77.28	78.82	80.40	40.13	61.14	97.81	148.85	
F. Concerts, Conventions, Shows and Sales				131.08	133.70	136.38	194.17	198.05	202.01	285.45	291.16	296.98	414.92	423.21	431.68	684.65	698.35	712.31	30.70	31.32	31.94	57.96	59.12	60.30	37.31	54.86	79.73	131.58	
2. APPROVED GOVERNMENT, EDUCATION, SOCIAL SERVICE, FRATERNAL AND ADULT LEISURE GROUPS																													
A. Meetings: 4 hours maximum	34.87	35.57	36.28	43.62	44.49	45.38	61.94	63.18	64.45	83.28	84.95	86.65	212.99	217.25	221.59	352.3896	359.44	366.63	35.82	36.54	37.27	67.62	68.97	70.35	19.84	26.67	68.23	112.57	
B. Programs, Workshops, Courses, Seminars (8 hrs max.)	48.40	49.37	50.35	72.65	74.11	75.59	92.02	93.86	95.74	130.74	133.36	136.03	283.67	289.35	295.13	425.9826	434.50	443.19	35.82	36.54	37.27	67.62	68.97	70.35	29.48	41.88	90.86	136.44	
C. Dinner Mtgs Showers, Teas, Shows w/o Admission	72.19	73.63	75.10	108.40	110.56	112.77	167.04	170.38	173.78	254.48	259.57	264.76	407.13	415.28	423.58	619.6092	632.00	644.64	40.94	41.76	42.60	77.28	78.82	80.40	40.13	61.14	97.81	148.85	
D. Adult Dances, Weddings, Socials, Receptions, Banquets				174.78	178.27	181.84	258.89	264.06	269.35	380.60	388.21	395.98	553.23	564.29	575.58	774.5166	790.01	805.81	40.94	41.76	42.60	77.28	78.82	80.40	49.76	73.14	106.31	175.44	
E. Youth Dances, Socials				108.40	110.56	112.77	167.04	170.38	173.78	254.48	259.57	264.76	407.13	415.28	423.58	619.6092	632.00	644.64	40.94	41.76	42.60	77.28	78.82	80.40	40.13	61.14	97.81	148.85	
F. Concerts, Conventions, Shows and Sales				174.78	178.27	181.84	258.89	264.06	269.35	380.60	388.21	395.98	553.23	564.29	575.58	912.5634	930.81	949.43	40.94	41.76	42.60	77.28	78.82	80.40	49.76	73.14	106.31	175.44	
3. PRIVATE, RELIGIOUS, LABOUR, BUSINESS, POLITICAL GROUPS AND INDIVIDUALS																													
A. Meetings: 4 hours maximum	44.84	45.74	46.65	56.08	57.20	58.35	79.64	81.23	82.86	107.08	109.22	111.41	273.84	279.32	284.90	453.0738	462.14	471.38	46.05	46.97	47.91	86.93	88.67	90.45	25.50	34.29	87.72	144.73	
B. Programs, Workshops, Courses, Seminars (8 hrs max.)	62.23	63.47	64.74	93.41	95.28	97.19	118.31	120.68	123.09	168.11	171.47	174.90	364.72	372.02	379.46	547.689	558.64	569.82	46.05	46.97	47.91	86.93	88.67	90.45	37.89	53.85	116.82	175.42	
C. Dinner Mtgs Showers, Teas, Shows w/o Admission	81.20	82.83	84.48	114.94	117.24	119.59	187.91	191.67	195.51	286.28	292.01	297.85	458.03	467.19	476.54	697.068	711.01	725.23	46.05	46.97	47.91	86.93	88.67	90.45	45.14	68.78	110.03	167.45	
D. Adult Dances, Weddings, Socials, Receptions, Banquets				196.63	200.56	204.57	291.24	297.07	303.01	428.18	436.74	445.47	622.37	634.82	647.52	871.32	888.75	906.53	46.05	46.97	47.91	86.93	88.67	90.45	55.97	82.29	119.61	197.37	
E. Youth Dances, Socials				121.95	124.39	126.88	187.91	191.67	195.51	286.28	292.01	297.85	458.03	467.19	476.54	697.07	711.01	725.23	46.05	46.97	47.91	86.93	88.67	90.45	45.14	68.78	110.03	167.45	
F. Concerts, Conventions, Shows and Sales				196.63	200.56	204.57	291.24	297.07	303.01	428.18	436.74	445.47	622.37	634.82	647.52	1026.98	1047.52	1068.47	46.05	46.97	47.91	86.93	88.67	90.45	55.97	82.29	119.61	197.37	
4. COMMERCIAL AND OUTSIDE GROUPS																													
A. Meetings: 4 hours maximum	49.82	50.81	51.83	62.312	63.56	64.83	88.49	90.25	92.06	118.97	121.35	123.78	304.27	310.35	316.56	503.4108	513.48	523.75	51.17	52.20	53.24	96.59	98.53	100.50	28.34	38.11	97.46	160.81	
B. Programs, Workshops, Courses, Seminars (8 hrs max.)	69.15	70.53	71.94	103.80	105.87	107.99	131.46	134.09	136.77	186.78	190.52	194.33	405.25	413.35	421.62	608.5422	620.71	633.13	51.17	52.20	53.24	96.59	98.53	100.50	42.11	59.82	129.80	194.91	
C. Dinner Mtgs Showers, Teas, Shows w/o Admission	90.23	92.03	93.87	135.50	138.21	140.97	208.79	212.97	217.23	318.10	324.46	330.95	508.92	519.10	529.48	774.5166	790.01	805.81	51.17	52.20	53.24	96.59	98.53	100.50	50.15	76.42	122.26	186.06	
D. Adult Dances, Weddings, Socials, Receptions, Banquets				218.47	222.84	227.30	323.61	330.08	336.68	475.75	485.26	494.97	691.53	705.36	719.47	968.1432	987.51	1007.26	51.17	52.20	53.24	96.59	98.53	100.50	62.19	91.43	132.90	219.30	
E. Youth Dances, Socials				135.50	138.21	140.97	208.79	212.97	217.23	318.10	324.46	330.95	508.92	519.10	529.48	774.5166	790.01	805.81	51.17	52.20	53.24	96.59	98.53	100.50	50.15	76.42	122.26	186.06	
F. Concerts, Conventions, Shows and Sales				219.19	223.57	228.04	323.61	330.08	336.68	475.75	485.26	494.97	691.53	705.36	719.47	1141.08	1163.91	1187.18	51.17	52.20	53.24	96.59	98.53	100.50	62.19	91.43	132.90	219.30	

DEPARTMENT PROGRAMS

Seasonal Programs – As advertised.

EQUIPMENT RENTALS AND SERVICE LEVELS

EQUIPMENT:

1. The City maintains a basic equipment inventory at each facility appropriate for, and included with, in-house facility use. If in-house users require equipment outside the basic inventory this equipment will be made available if possible, at an additional fee.
2. Equipment rental fees will be set per day of use and will cover replacement of the item based on a calculation of estimated use and expected lifespan.
3. Rental of facility equipment to outside users is not available. Exceptions may be made at the discretion of the Director of Parks, Recreation & Culture. Where the Director approves exceptions, rental fees will apply. Delivery/return of equipment is not included with outside user equipment rental.
4. Those using equipment must return it in the condition it was received and accept responsibility for repair or replacement costs of equipment damaged or lost.

SERVICE:

1. The City maintains a basic level of service at each facility appropriate for, and included with in-house facility use. If in-house users require an increased level of service over and above the basic service, it will be made available if possible, at an additional fee.
2. An increased level of service may also be available to outside users if possible, at an additional fee.
3. Cost for increased level of service will be made available at staffing costs (wage and overhead) plus 15% administration, or contractor cost plus 15% administration.

CENTENNIAL BUILDING

	2013/2014 (5%)	2014/2015 (5%)	2015/2016 (5%)
Approved Youth Non-Profit (50%)			
Per Hour	\$16.79	\$17.63	\$18.51
Max 4 hours recreational	\$48.63	\$51.06	\$53.61
Max 8 hours recreational	\$71.78	\$75.37	\$79.14
Event without admission – per day	\$130.23	\$136.74	\$143.58
Event with admission/Event with Sales ** - per day	\$199.69	\$209.67	\$220.16
Approved Adult Non-Profit (25%)			
Per Hour	\$25.18	\$26.44	\$27.76
Max 4 hours recreational	\$72.93	\$76.58	\$80.41
Max 8 hours recreational	\$107.66	\$113.04	\$118.69
Event without admission – per day	\$195.35	\$205.12	\$215.38
Event with admission/Event with Sales ** - per day	\$299.53	\$314.51	\$330.24
Private (10%)			
Per Hour	\$30.22	\$31.73	\$33.32
Max 4 hours recreational	\$87.52	\$91.89	\$96.49
Max 8 hours recreational	\$129.19	\$135.65	\$142.43
Event without admission – per day	\$234.42	\$246.14	\$258.45
Event with admission/Event with Sales ** - per day	\$359.42	\$377.42	\$396.29
Commercial			
Per Hour	\$33.57	\$35.25	\$37.01
Max 4 hours recreational	\$97.24	\$102.10	\$107.21
Max 8 hours recreational	\$143.55	\$150.72	\$158.26
Event without admission – per day	\$260.46	\$273.49	\$287.16
Event with admission/Event with Sales ** - per day	\$399.38	\$419.36	\$440.31

** Events with sales may be subject to 15% of gross revenues vs. flat fee.
Tables and chairs not included in fees.

Off-Campus Facilities Rental Rates			
		500-1200 sq. ft.	2000-3000 sq. ft.
		Harewood Activity Centre Rotary Field House Kin Hut Miner's Cottage	Departure Bay Activity Centre
1. APPROVED REGISTERED YOUTH LEISURE GROUPS			
A.	Meetings: 4 hours maximum	30.55	58.32
B.	Programs, Workshops, Courses, Seminars (8 hours max.)	50.88	91.56
C.	Showers, Teas, Shows w/o Admission	106.27	249.49
D.	Adult Dances, Weddings, Socials, Receptions, Banquets	171.35	373.14
E.	Youth Dances, Socials	106.27	249.49
F.	Concerts, Shows and Sales	128.51	279.85
2. APPROVED GOVERNMENT, EDUCATION, SOCIAL SERVICE, FRATERNAL AND ADULT LEISURE GROUPS			
A.	Meetings: 4 hours maximum	42.76	81.65
B.	Programs, Workshops, Courses, Seminars (8 hours max.)	71.23	128.18
C.	Showers, Teas, Shows w/o Admission	106.27	249.49
D.	Adult Dances, Weddings, Socials, Receptions, Banquets	171.35	373.14
E.	Youth Dances, Socials	106.27	249.49
F.	Concerts, Shows and Sales	171.35	373.14
3. PRIVATE, RELIGIOUS, LABOUR, BUSINESS, POLITICAL GROUPS AND INDIVIDUALS			
A.	Meetings: 4 hours maximum	54.98	104.98
B.	Programs, Workshops, Courses, Seminars (8 hours max.)	91.58	164.81
C.	Showers, Teas, Shows w/o Admission	119.56	280.68
D.	Adult Dances, Weddings, Socials, Receptions, Banquets	192.77	419.78
E.	Youth Dances, Socials	119.56	280.67
F.	Concerts, Shows and Sales	192.77	419.78
4. COMMERCIAL AND OUTSIDE GROUPS			
A.	Meetings: 4 hours maximum	61.09	116.64
B.	Programs, Workshops, Courses, Seminars (8 hours max.)	101.76	183.12
C.	Showers, Teas, Shows w/o Admission	132.84	311.86
D.	Adult Dances, Weddings, Socials, Receptions, Banquets	214.19	466.42
E.	Youth Dances, Socials	132.84	311.86
F.	Concerts, Shows and Sales	214.19	466.42

OLIVER WOODS COMMUNITY CENTRE GYMNASIUMS

HOURLY RATES	2013 / 2014	2014 / 2015	2015 / 2016
Commercial (non-sport)	\$130.38	\$138.20	\$146.50
Non-Profit / Adult & Private	\$37.10	\$39.33	\$41.68
Non-Profit / Youth	\$19.08	\$20.23	\$21.44
Commercial (Sport)	\$58.30	\$61.80	\$65.51

SELF-CONTAINED RECREATION VEHICLE CAMPING IN CITY PARKS

Overnight camping in City Parks is prohibited under the provisions of this Bylaw. Authorization to provide exemptions from the Bylaw is granted by the Director of Parks, Recreation and Culture through the issuance of a Park License Agreement pursuant to the Bylaw. Park License Agreements for overnight camping in parks are infrequent and on exceptional occasions.

YEAR	FEE PER NIGHT
2013	\$25.00
2014	\$26.25
2015	\$27.55
2016	\$28.95

LONG-TERM STORAGE RENTAL SPACE

Parks, Recreation Complex, Activity Centres:
\$6.50 / sq. ft. / year Minimum \$50.00 / year

Field Houses/Centennial Building:
\$5.50 / sq. ft. / year Minimum \$50.00 / year

BRECHIN BOAT RAMP ANNUAL PARKING PASS

	2014	2015	2016
Boat Trailer and Vehicle	\$ 70.00	\$ 75.00	\$ 75.00
Car Top Boat	\$ 45.00	\$ 50.00	\$ 50.00

NOTES:

1. Purchase of single use passes are available on-site.
2. Annual Brechin Boat Ramp passes are valid for one year from date of purchase.
3. Parking passes must be displayed on the dash of the vehicle while parked at the Brechin Boat Ramp Parking Lot.
4. Purchase of a pass does not guarantee parking space availability.

SPORTS FIELD RATES

Category	Field Classification	2013/14 (per field or ball diamond)	2014/15 (per field or ball diamond)	2015/16 (per field or ball diamond)
Adult/Commercial (18 years & over) Practice/Game	Synthetic Turf	\$30.00/hour	\$32.00/hour	\$34.00/hour
	"A" Field	\$24.00/hour	\$25.00/hour	\$26.00/hour
	"B" Field	\$12.00/hour	\$12.50/hour	\$13.00/hour
	"C" Field	\$8.25/hour	\$8.50/hour	\$8.75/hour
Adult (18 years & over) Tournament	Synthetic Turf	\$189.00/day	\$198.00/day	\$208.00/day
	"A" Field	\$157.00/day	\$165.00/day	\$173.00/day
	"B" Field	\$78.00/day	\$82.00/day	\$86.00/day
	"C" Field	\$51.00/day	\$54.00/day	\$57.00/day
Youth (under 18 years) Practice/Game	Synthetic Turf	\$13.00/hour	\$14.00/hour	\$15.00/hour
	"A" Field	\$5.00/hour	\$5.50/hour	\$6.00/hour
	"B" Field	\$2.50/hour	\$2.75/hour	\$3.00/hour
	"C" Field	\$1.75/hour	\$2.00/hour	\$2.25/hour
Youth (under 18 years) Tournament	Synthetic Turf	\$93.00/day	\$108.00/day	\$123.00/day
	"A" Field	\$32.00/day	\$35.00/day	\$38.00/day
	"B" Field	\$16.00/day	\$17.50/day	\$19.00/day
	"C" Field	\$10.50/day	\$11.50/day	\$12.50/day

SPORTS FIELD CLASSIFICATIONS

ARTIFICIAL TURF FIELDS	Field #1 - Merle Logan Field #2
"A" FIELDS Full size turf fields with field house	Elaine Hamilton Field (formerly Trofton) May Richards Bennett Pioneer Park Beban Park Gyro Playfields Harewood Centennial Park Big Field Caledonia Park (includes one field house only) Serauxmen Sports Fields
"B" FIELDS (50% discount) Full size turf field with no field house OR Small turf field with field house	Harry Wipper Park Pleasant Valley Park Departure Bay Centennial Park Bowen Park West Playfield Sid Clark Gyro Park (Wentworth Street) Beban Park Gyro Playfields Mansfield Park Harewood Centennial Park Small Field Robins Park Practice Area Comox Gyro Park Robins Park
"C" FIELDS (66% discount) Small turf field with no field house OR Non turf field with or without field house	Diver Lake Park Deverill Park (formerly Haliburton Street Park) Barney Moriez Park Groveland Park

NOTES:

1. Commercial and Special Events: each field is \$300.00 per day or 15% of gross revenues, plus cost of other services as required.
2. Staff call-out resulting from lights being left on or facilities not being properly secured after rental: \$120.00.
3. Field rental rates do not include lighting charges.
4. The Tournament rate is calculated at a maximum of 8 hours per day.

SPORTS FIELD / LACROSSE BOX LIGHTING CHARGES

1. Artificial Turf Field Lighting Charges:

- a. Practice level lighting - \$13.00 per hour
- b. Game level lighting - \$16.00 per hour

There will be no block booking discount for lighting on the artificial turf fields.

- 2. \$13.00 per hour for a single use of lights on grass sports fields or lacrosse boxes. Minimum rental charge \$15.00 per contract.
- 3. 30% winter block booking discount applicable between September 15 and April 15 when booking the same hour(s) of use each week for a minimum period of 8 consecutive weeks on grass fields.

25% summer block booking discount applicable between April 16 and September 14 when booking the same hour(s) of use each week for a minimum period of 8 consecutive weeks on grass fields.

- (a) Light rental costs are to be paid within 30 days of contract being issued; otherwise discount is not applicable.
- (b) Block booking discounts are applied to accommodate unscheduled cancellations due to weather conditions, field conditions or field maintenance. Refunds for cancellations against a block booking will not be made.

4. Lighting charges to be applied:

September 15	to October 31	after 7:00 p.m.
November 1	to April 15	after 5:00 p.m.
April 16	to September 14	after 9:00 p.m.

- 5. Pleasant Valley Sports Field lighting to be charged at extra cost to exclusive user.

6. Lighting charges apply to:

Harewood Centennial Park Lions Lacrosse Box
Bowen Park Lions Lacrosse Box
Robins Park Field
Robins Park Practice Field
Departure Bay Centennial Park Field
Mansfield Park Field
Comox Park Field
Harewood Centennial Park Big Field
Harewood Centennial Park Small Field
Merle Logan Field
Second Artificial Turf Field
Pleasant Valley Field
Deverill Park Field

PICNIC SHELTERS

	2013/14	2014/15	2015/16
Up to 4 hours	\$58.00	\$58.00	\$59.50
4-8 hours	\$96.00	\$96.00	\$100.00
Over 8 hours	\$127.50	\$127.50	\$132.00

- Access to power and water included.

SAND VOLLEYBALL COURTS

	2013/14	2014/15	2015/16
4 courts	\$9.25/hour	\$9.50/hour	\$9.75/hour
1 court	\$3.50/hour	\$4.00/hour	\$4.00/hour
Tournament	\$60.00/day	\$61.00/day	\$62.00/day

TENNIS COURTS

	2013/14	2014/15	2015/16
Bowen Park – 3 courts	\$21.00/hour	\$21.50/hour	\$22.00/hour
Beban Park – 3 courts	\$21.00/hour	\$21.50/hour	\$22.00/hour
Departure Bay Centennial – 2 courts	\$13.25/hour	\$13.50/hour	\$13.75/hour

- Public use for general play at no charge during daylight hours.
- Bowen tennis court light timer tokens: first come, first served use, \$10 per hour, (discounts do not apply).
- Department lessons will have preference if court availability is limited.

LACROSSE BOXES

Bowen Lions, Harewood Centennial:

	2013/14	2014/15	2015/16
Lacrosse Boxes	\$6.00/hour	\$6.50/hour	\$6.50/hour

- Extra charge for lights, where available.

DISCOUNTS FOR PICNIC SHELTERS / SAND VOLLEYBALL COURTS TENNIS COURTS / LACROSSE BOXES

Adult groups: 0%
Youth groups: 50%

- Permits for these facilities guarantee priority use.
- Drop-in use is allowed at no charge when facilities are not booked.

CITY PARKS – PLAZAS – PAVILIONS – AMPHITHEATRES – GROUNDS – PARKING LOTS

Local not-for-profit groups and societies hosting events/activities <u>open and free of charge</u> to the general public.	\$25.00 per day
Local not-for-profit groups and societies providing events/activities <u>at a charge</u> to the general public.	\$200.00 per day
Private groups hosting <u>events not open to the public</u> , i.e. weddings, staff picnics.	\$50.00 (2 hour maximum) \$25.00/extra hour booked
Commercial businesses <u>offering regularly scheduled programs to the public</u> at a cost, i.e. fitness classes.	\$50.00 per quarter
Commercial or outside organizations hosting events/activities <u>open free of charge</u> to the general public.	\$150.00 per day
Commercial or outside organizations hosting events/activities <u>open at a charge</u> to the general public.	\$200.00 - up to 200 estimated attendees \$500.00 – up to 500 estimated attendees \$1,000.00 – 500+ attendees PER 12 hour day Or 15% of gate
Hydro use – applies to all group type requiring access to power.	\$25.00 per day

NOTES:

1. The objective of these fees is to help recover some of the cost involved in maintaining these open spaces for the benefit of the community.
2. Park bookings do not imply that the public will not be allowed to access the park in which the reserved area is situated. Groups holding a park booking are simply granted priority use of the designated space for the term stated within the contract.

SCHEDULE "C"

FINE SCHEDULE

Fines for tickets issued pursuant to this Bylaw, shall be as follows:

DESCRIPTION OF OFFENCE	SECTION	FINE
Obstruct free use and enjoyment of park.	5.1(a)	\$150.00
Disturb game, sport or activity.	5.1(b)	\$150.00
Interfere with City employee	5.1(c)	\$150.00
Activity contrary to signs	5.1(d)	\$150.00
Activity not designated	5.1(e)	\$150.00
Fail to obey person in charge of activity	5.2(a)	\$150.00
Use hazardous device in pool/beach	5.2(b)	\$150.00
Permit animal to run at large	5.3(a)	\$150.00
Permit animal to feed on vegetation	5.3(b)	\$150.00
Permit animal on public beach	5.3(c)	\$150.00
Permit animal on pool deck	5.3(d)	\$150.00
Enter/Remain in park during restricted hours	5.4(a)	\$150.00
Occupy for lodging	5.4(b)	\$150.00
Cross area where sign prohibits.	5.4(c)	\$150.00
Remain when directed to leave	5.4(d)	\$150.00
Occupy vehicle for abode	5.4(e)	\$150.00
Ride or permit riding of a cycle without approved helmet.	5.5	\$150.00
Cycling/skating/skateboarding in prohibited area	5.6	\$150.00
Damage park vegetation	5.7	\$150.00
Damage or cut down tree	5.8	\$500.00
Plant any tree or other vegetation	5.9	\$150.00
Damage park property or thing	5.10	\$150.00
Build any structure	5.11	\$150.00
Pollute fountain, lake, pool, pond or stream	5.12	\$150.00
Litter	5.13	\$150.00
Distribute/affix signs/posters/device	5.14	\$150.00
Discharge/ignite fireworks or other explosive material	5.15	\$250.00
Cause fire to be ignited	5.16	\$150.00
Discard any lighted match, cigar, cigarette, or other substance	5.17	\$250.00
Consume or possess liquor in park	5.18	\$150.00
Show or performance without license	5.19	\$150.00
Sell service or commodity	5.20	\$150.00
Activity contrary to Sign or Traffic Control Device	5.21	\$150.00
Use building/structure contrary to purpose	5.22	\$150.00
Leave personal belongings	5.23	\$150.00
Drive/park vehicle where prohibited	5.24	\$150.00
Drive/park off road/all terrain vehicle	5.25	\$150.00
Operate any motorboat	5.26	\$150.00
Operate chainsaw or equipment	5.27	\$150.00
Repair or wash vehicle	5.28	\$150.00
Urinate/defecate in park	5.29	\$150.00
Use electrical or utility service	5.30	\$150.00

Bylaw 7073 Consolidated
(Bylaw 7073.05, 7073.07)

Operate amplify system or loudspeaker	5.31	\$150.00
Deposit materials or waste	5.32	\$150.00
Erect shelter in prohibited park	7.1	\$150.00
Shelter erected during prohibited hours	7.1(a)	\$150.00
Fail to remove shelter	7.1(b)	\$150.00
Erect shelter in prohibited area	7.1(c)	\$150.00
Fail to remove belongings	7.3	\$150.00
Fail to obtain a Park License Agreement	9.1	\$150.00

SCHEDULE “D”

Prohibited Parks and Parks Amenity Areas

PARKS

Maffeo Sutton Park;
Georgia Park;
Queen Elizabeth II Promenade;
McGregor Park;
Kinsmen Park and Departure Bay Seawall; and
City Hall and surrounding grounds.

PARKS AMENITY AREAS

No temporary overnight shelter on or within 20 metres of:

playgrounds, spray parks or pools;
bike parks, skateboard parks, tennis courts, or other sports courts;
sports fields, sports field buildings, stadiums or dugouts;
stages or bleachers;
washroom facilities, picnic shelters or gazebos; and
recreational facilities.

No temporary overnight shelter on:

pathways, bridges, docks or wharfs;
environmental sensitive areas;
sidewalks, medians, and boulevards;
public squares; and
horticultural display areas or ornamental gardens.

Parks, Recreation & Culture



Review of Fees and Charges

City of Nanaimo

Agenda

- Mission Statement & Goals of Parks, Recreation & Culture
- National Recreation Summit
- Rationale/philosophy for fees and charges in the delivery of Parks, Recreation and Culture Services
- Areas where fees and charges are applied and relationship to age groups and type of organization
- Other considerations for fees, including accessibility for economically disadvantage
- Discussion/input for moving forward with updated bylaw

City of Nanaimo

Mission Statement

"The mission of Parks, Recreation and Culture is to enhance the quality of life and leisure in Nanaimo."

Department Goals

- To be aware of the developing leisure requirements of our community.
- To be innovative and responsive in leading or facilitating the delivery of services that meets the needs of our community.
- To establish and maintain a system of services, facilities, parks and open spaces that meets the needs of our community.
- To provide services and facilities that are safe, accessible and fun.
- To be active in fostering Nanaimo as a healthy community.
- To market our services, facilities, parks and open spaces to Nanaimo residents and then to visitors.
- To seek efficiencies that maximize taxpayer benefit and to maintain a net operating cost that meets the City's 5 year Financial Plan.

The 2005 Master Plan

- City should focus itself on services where there is demonstrated public good
- Work with and through other sectors where viable
- Provide services at all skill levels with emphasis on basic levels and variety
- Balance quality with quantity
- Reduce barriers to access

City of Nanaimo

The Community Parks, Recreation and Culture System

- Municipal Parks, Recreation and Culture
- Societies and Organizations (The Port Theatre, Minor Hockey, Art Gallery)
- Other Public Institutions (SD68, VIU, Island Health)
- Private Sector (program, tourism, private clubs, retail)

City of Nanaimo

National Recreation Summit

- First significant national gathering
- Focused on building a preferred future for the field
- Five themes presented:
 - Confronting Canada's public health crisis
 - Respecting nature and our environment
 - Being community
 - Social innovation in community recreation and sport
 - Repositioning recreation

(Published in 2015)

City of Nanaimo

Key Areas of Focus in Future

- ***Recreation as an Essential Public Good*** - works with others to affect health, social and personal needs and community vitality
- ***Part of Quality of Life Sector*** - connects to health, education, social services, justice and others
- ***Community at the Core*** - engage in citizen and community building
- ***Access to recreation*** - vital to all
- ***Connect people*** - to nature and the environment



City of Nanaimo

Benefits Based Approach

The Key Challenge: to differentiate between personal direct benefits to the individual and indirect benefits to all citizens



City of Nanaimo

Benefits & Costs Approach to the Provision of Parks, Recreation & Culture Rates & Fees:



City of Nanaimo

"Fees should be charged when the service or facility being provided is enjoyed by a limited user group rather than the general public and when significant, identified costs can be attributed."

(Leisure Programming, page 361)



City of Nanaimo

Five Objectives Used in Development of Existing Bylaw 7073

- That fees provide accessibility for most taxpayers
- That fees are straightforward and easily administered
- That fees generally mirror cost of living increases
- That fee rates are comparable to other municipalities on Vancouver Island
- That admissions for children, students and seniors are subsidized in comparison to adult admissions

City of Nanaimo

Nanaimo's Bylaw 7073 Under General Principals

"Fees and charges should supplement tax appropriations as a source of revenue for Parks, Recreation and Culture Department services and facilities and should not be the primary source of funds for their operation."

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Revenue from Fees & Admissions

	Drop-in Admissions	Revenue from Facility Rentals	Program Revenue
Arenas	\$110,975	\$979,775	\$278,205
Aquatics	\$1,979,827	\$180,339	\$482,906
Recreation Operations	\$110,641	\$598,006	\$1,341,559
Park Operations		\$173,043	
TOTALS:	\$2,201,443	\$1,931,163	\$2,102,670



City of Nanaimo

Registered Programs

- Fees assigned for programs in the Activity Guide generally aim to recover direct costs, including:
 - Instructor wages
 - Materials and supplies
 - External equipment space rental
- Often divide total by 75% of expected/maximum enrollment to set the fee
- Will use some revenues to augment new or low cost programs and grants

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General Admission Fees

- Refers to drop-in access to pools, public skates, fitness facilities, and gymnasium sports at Oliver Woods (not 100 percent cost recovered)
- Age groups are the most important subsidy factor - use adult fee as base:
 - Children under 2 (free)
 - Children 3 to 12
 - Youth 13 to 18
 - Adult 19 to 59
 - Family
 - Senior 60 to 80
 - Super Senior 80+ (free)



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Facility Rentals – Primary Factors

1. Type of Group
2. Type of Function



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Type of Group

- Local registered non-profits with services open to the public
- Local government or school district groups
- Private social, religious, political, and labour organizations
- Commercial

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Types of Functions

- Meetings
- Programs or Workshops
- Social Events
- Commercial Events (trade show, conventions where admission is charged or sales occur)

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Other Considerations that Affect Rates:

- Rental requests are reviewed by a matrix for **Type of Group** and **Type of Function**
- Differentiate for quality of space e.g. playfields (artificial turf vs. grass field)
- Size of spaces
- Amenities available at that space
- Other external tariffs & insurance

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Specialized Services

- Generally, specialized services should be full cost recovery – especially for food and beverage and other retail sales
- Equipment rentals and field lights should reflect actual costs, as well as specialized maintenance
- Leases and licences

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Accessibility and Inclusion

- Formal leisure access programs, such as LEAP (Leisure Economic Access Program) address both program subsidy and participation
- Sponsored or low cost swims and skates
- A list of low cost or free programs printed in each Activity Guide
- 80+ years passes
- Grade 5/6 Active Passes



City of Nanaimo

LEAP Program

- provides access to the City of Nanaimo recreation facilities for residents in financial need living in the City of Nanaimo and contributing areas
- Eligible LEAP cardholders receive:
 - a 50 per cent course fee discount (to a maximum of \$40) for up to four courses per year
 - an annual Swim/Skate/Gym pass for 50 free admissions to scheduled drop-in programs

City of Nanaimo

LEAP Criteria

- To qualify:
 - applicants' family income must be below the Statistics Canada Low Income Cut-offs (e.g.):
 - 1 person - \$21,687
 - 2 people - \$26,997
 - 3 people - \$33,190
 - 4 people - \$40,298
 - Applicants must present a completed application, Photo ID and proof of residency, Income Tax Notice of Assessment and (if applicable) Canada Child Benefit Statement and Other income declaration.

City of Nanaimo

Reviewing Bylaw Next Steps

- Fees and charges considerations
- Continuity in classifications
- Re-format for clarity and ease of use
- Fee comparison to other communities
- Recommendations for fee adjustments

City of Nanaimo

Going Forward

- Background report and presentation at 2019-DEC-02 Finance & Audit Committee meeting
- Draft report/bylaw with proposed updates for review in early 2020
- Draft fee schedule incorporating Council's input presented to end user groups for feedback
- Final report and bylaw presented for first readings in the new year
- Goal to have by-law in place by May 2020, for implementation September 1st, 2020

City of Nanaimo

Benefits & Costs Approach to the Provision of Parks, Recreation & Culture Rates & Fees:



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Questions/Discussion ?



City of Nanaimo

City of Nanaimo

Audit Planning Report
for the year ending
December 31, 2019

KPMG LLP

Prepared for the meeting on
December 2, 2019

kpmg.ca/audit



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Executive summary

We are pleased to provide for your review the following information relating to the planned scope and timing for the audit of the financial statements of the City of Nanaimo (the “Entity”) for the year ended December 31, 2019.



Audit and business risks

Our audit of the Entity is risk-focused. As part of our audit process, we have had discussions with management about any changes in the organization or other items that should be brought to our attention and considered the impact to the audit. In planning our audit, we have taken into account key areas of audit focus for financial reporting.

See pages 3-4.



Audit materiality

Materiality has been determined based on total expenses. We have determined materiality to be \$3,700,000.

See page 5.



Independence and Quality Control

We are independent and have extensive quality control and conflict checking processes in place. We provide complete transparency on all services and follow Entity approved protocols.



Current developments

Please refer to pages 8-10 for current developments in Public Sector Accounting Standards.

This Audit Planning Report should not be used for any other purpose or by anyone other than the Finance and Audit Committee. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this Audit Planning Report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.





Audit risks

Professional requirements

Fraud risk from revenue recognition.

Why is it significant?

This is a presumed fraud risk.

There are generally pressures or incentives on management to commit fraudulent financial reporting through inappropriate revenue recognition when there is an expectation to maintain a balanced budget from year to year.

Fraud risk from management override of controls.

This is a presumed fraud risk. We have not identified any specific additional risks of management override relating to this audit.

Our audit approach

Revenue recognition:

The risk of fraud from revenue recognition has been rebutted. There is no risk resulting from revenue recognition.

Management override:

As the risk is not rebuttable, our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include:

- testing of journal entries and other adjustments,
- performing a retrospective review of estimates and,
- evaluating the business rationale of significant unusual transactions.



Audit risks (continued)

Annual inquiries

Professional auditing standards require that we annually inquire concerning the Finance and Audit Committee's oversight of management's process for identifying and responding to the risks of fraud with the Entity. Accordingly, we ask:

- What are your views about fraud risks at the Entity?
- How do you exercise effective oversight of management's processes for identifying and responding to the risk of fraud in the Entity and internal controls management has established to mitigate these fraud risks?
- Are you aware of or have you identified any instances of actual, suspected, or alleged fraud, including misconduct or unethical behaviour related to financial reporting or misappropriation of assets? If so, have the instances been appropriately addressed and how have they been addressed?
- Is the Entity in compliance with laws and regulations?
- Has the Entity entered into any significant unusual transactions?

Materiality

Materiality determination	Comments	Amount
Materiality	Determined to plan and perform the audit and to evaluate the effects of identified misstatements on the audit and of any uncorrected misstatements on the financial statements. The corresponding amount for the prior year's audit was \$3,500,000.	\$3,700,000
Benchmark	Based on prior year's total expenses for the year. This benchmark is consistent with the prior year.	\$158,389,864
% of Benchmark	The corresponding percentage for the prior year's audit was 2.2%.	2.3%
Audit Misstatement Posting Threshold (AMPT)	Threshold used to accumulate misstatements identified during the audit. The corresponding amount for the previous year's audit was \$175,000.	\$185,000

Materiality is used to scope the audit, identify risks of material misstatements and evaluate the level at which we think misstatements will reasonably influence users of the financial statements. It considers both quantitative and qualitative factors.

To respond to aggregation risk, we design our procedures to detect misstatements at a lower level of materiality.

We will report to the Finance and Audit Committee:



Corrected audit misstatements



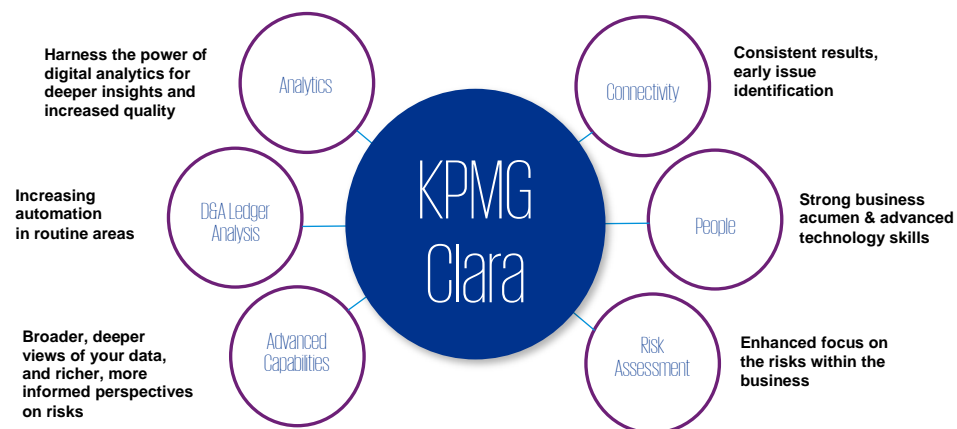
Uncorrected audit misstatements




The audit of today, tomorrow & the future

As part of KPMG's technology leadership, our audit practice has developed technologies and alliances to continuously enhance our capabilities and deliver an exceptional audit experience.

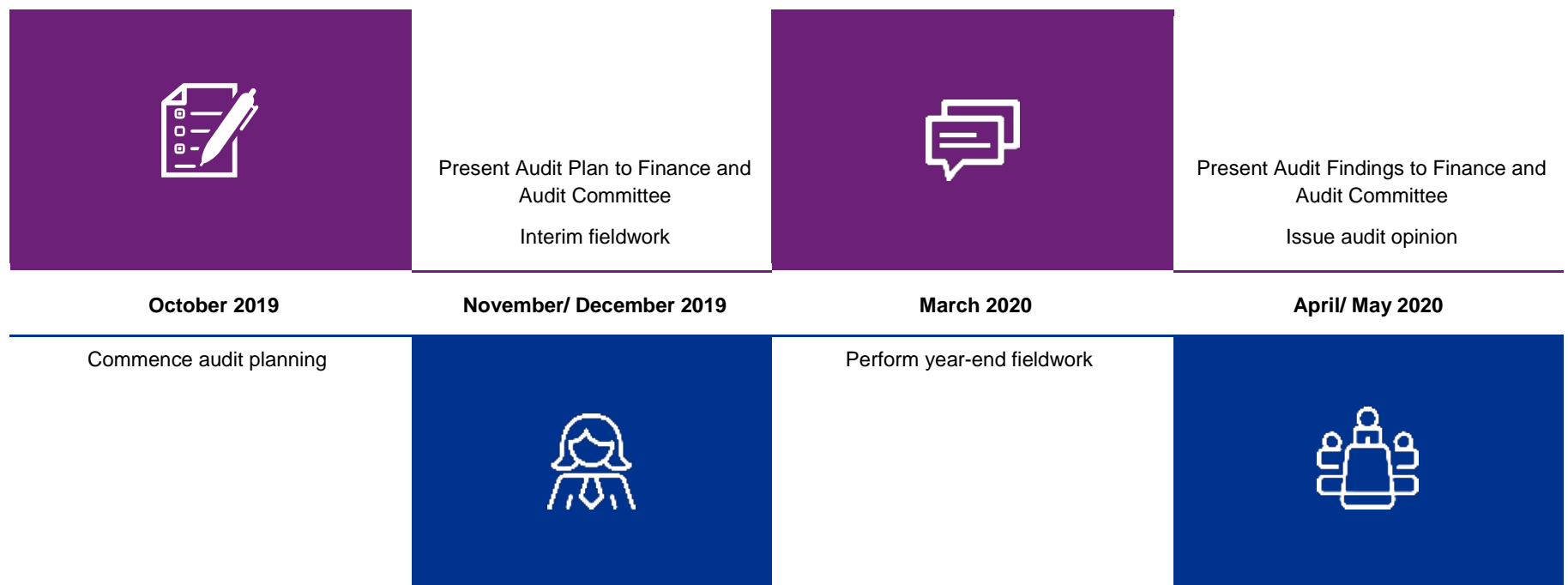
Technology empowers us with the ability to perform deep analysis over your financial information, focusing our effort and interactions on the areas of greatest risk and minimizing disruption to your business.



 Technology we use today	
Tool	Benefit to audit
Account Analysis Tool	Our account analysis tool provides meaningful general ledger data insights during the planning phase of the audit that can be used to assist the engagement team in obtaining a more thorough understanding of the business processes and underlying flow of transactions through utilization of Account Analysis, Visual Ledger and Journal Entry Analysis functional features. Our tool enables a more precise risk assessment and development of a tailored audit approach.
Journal Entry Analysis	Our journal entry tool assists in the performance of detailed journal entry testing based on engagement-specific risk identification and circumstances. Our tool provides auto-generated journal entry population statistics and focusses our audit effort on journal entries that are riskier in nature.
Visualization Tool	Our Visualization tool is a powerful and flexible end-to-end analytics platform which we leverage to display dynamic visualization of your data. This enables us to provide valuable insights to your business throughout our audit process.
Data & Analytics Routines	Our routines will support addressing the risk of fraudulent management override of control through insight provided by comparing vendor details to those of employees.



Key deliverables and milestones



Current developments

Public Sector Accounting Standards

Standard	Summary and implications
Asset Retirement Obligations	<ul style="list-style-type: none"> – A new standard has been approved that is effective for fiscal years beginning on or after April 1, 2021. – The new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with retirement of tangible capital assets in productive use. Retirement costs will be recognized as an integral cost of owning and operating tangible capital assets. PSAB currently contains no specific guidance in this area. – The ARO standard will require the public sector entity to record a liability related to future costs of any legal obligations to be incurred upon retirement of any controlled tangible capital assets ("TCA"). The amount of the initial liability will be added to the historical cost of the asset and amortized over its useful life. – As a result of the new standard, the public sector entity will have to: <ul style="list-style-type: none"> • consider how the additional liability will impact net debt, as a new liability will be recognized with no corresponding increase in a financial asset; • carefully review legal agreements, senior government directives and legislation in relation to all controlled TCA to determine if any legal obligations exist with respect to asset retirements; • begin considering the potential effects on the organization as soon as possible to coordinate with resources outside the finance department to identify AROs and obtain information to estimate the value of potential AROs to avoid unexpected issues.
Revenue	<ul style="list-style-type: none"> – A new standard has been approved that is effective for fiscal years beginning on or after April 1, 2022. – The new standard establishes a single framework to categorize revenues to enhance the consistency of revenue recognition and its measurement. – The standard notes that in the case of revenues arising from an exchange, a public sector entity must ensure the recognition of revenue aligns with the satisfaction of related performance obligations. <p>The standard notes that unilateral revenues arise when no performance obligations are present, and recognition occurs when there is authority to record the revenue and an event has happened that gives the public sector entity the right to the revenue.</p>
Purchased Intangibles	<ul style="list-style-type: none"> – In October 2019, PSAB approved a proposal to allow public sector entities to recognize intangibles purchased through an exchange transaction. The proposal does not include guidance on how to account for intangibles. Instead, the definition of an asset, the general recognition criteria and the GAAP hierarchy is expected to provide guidance on how to account for intangibles. The accounting for intangibles may be addressed through future PSAB projects.

Current developments (continued)

Standard	Summary and implications
International Strategy	<ul style="list-style-type: none"> PSAB is in the process of reviewing its current approach towards International Public Sector Accounting Standards. This project may result in changes to the role PSAB plays in setting standards in Canada. Consultation papers were released for comment in May 2018 and March 2019, and have closed. The consultation papers described the decision-making criteria PSAB expects to consider in evaluating the international strategy that best serves the public sector. It also introduced four proposed international strategies. PSAB is expected to make a final decision about its international strategy at its March 2020 meeting.
Financial Instruments and Foreign Currency Translation	<ul style="list-style-type: none"> New accounting standards, PS3450 <i>Financial Instruments</i>, PS2601 <i>Foreign Currency Translation</i>, PS1201 <i>Financial Statement Presentation</i> and PS3041 <i>Portfolio Investments</i> have been approved by PSAB and are effective for years commencing on or after April 1, 2021. Equity instruments quoted in an active market and free-standing derivatives are to be carried at fair value. All other financial instruments, including bonds, can be carried at cost or fair value depending on the public sector entity's choice and this choice must be made on initial recognition of the financial instrument and is irrevocable. Hedge accounting is not permitted. A new statement, the Statement of Remeasurement Gains and Losses, will be included in the financial statements. Unrealized gains and losses incurred on fair value accounted financial instruments will be presented in this statement. Realized gains and losses will continue to be presented in the statement of operations. Based on stakeholder feedback received, PSAB is considering certain scope amendments to PS 3450 <i>Financial Instruments</i>. The proposed amendments include the accounting treatment of bond repurchases, scope exclusions for certain activities by the federal government, and improvements to the transitional provisions. An initial exposure draft was issued for comment by PSAB in May 2019. PSAB is currently deliberating on the comments received and may approve a revised exposure draft for comment in December 2019.
Employee Future Benefit Obligations	<ul style="list-style-type: none"> PSAB has initiated a review of sections PS3250 <i>Retirement Benefits</i> and PS3255 <i>Post-Employment Benefits, Compensated Absences and Termination Benefits</i>. Given the complexity of issues involved and potential implications of any changes that may arise from this review, the project will be undertaken in phases. Phase I will address specific issues related to measurement of employment benefits. Phase II will address accounting for plans with risk sharing features, multi-employer defined benefit plans and sick leave benefits. Three Invitations to Comment were issued and have closed. The first Invitation to Comment sought guidance on whether the deferral provisions in existing public sector standards remain appropriate and justified and the appropriateness of accounting for various components of changes in the value of the accrued benefit obligation and plan assets. The second Invitation to Comment sought guidance on the present value measurement of accrued benefit obligations. A third Invitation to Comment sought guidance on non-traditional pension plans. PSAB is currently deliberating on the comments received from the three Invitations to Comment. The ultimate objective of this project is to issue a new employment benefits section to replace existing guidance.

Current developments (continued)

Standard	Summary and implications
Public Private Partnerships ("P3")	<ul style="list-style-type: none"> PSAB has proposed new requirements for the recognition, measurement and classification of infrastructure procured through a public private partnership. An exposure draft has been approved by PSAB and will be issued in November 2019, with comments due by February 29, 2020. The exposure draft proposes that recognition of infrastructure by the public sector entity would occur when it controls the purpose and use of the infrastructure, when it controls access and the price, if any, charged for use, and it controls any significant interest accumulated in the infrastructure when the P3 ends. The exposure draft proposes that the public sector entity recognize a liability when it needs to pay cash or non-cash consideration to the private sector partner for the infrastructure. <ul style="list-style-type: none"> The infrastructure would be valued at cost, with a liability of the same amount if one exists. Cost would be measured by discounting the expected cash flows by a discount rate that reflects the time value of money and risks specific to the project.
Concepts Underlying Financial Performance	<ul style="list-style-type: none"> PSAB is in the process of reviewing the conceptual framework that provides the core concepts and objectives underlying Canadian public sector accounting standards. A Statement of Concepts ("SOC") and Statement of Principles ("SOP") were issued for comment in May 2018 and has closed. PSAB is in the process of developing two exposure drafts for comment. The SOC proposes a revised, ten chapter conceptual framework intended to replace PS 1000 <i>Financial Statement Concepts</i> and PS 1100 <i>Financial Statement Objectives</i>. The revised conceptual framework would be defined and elaborate on the characteristics of public sector entities and their financial reporting objectives. Additional information would be provided about financial statement objectives, qualitative characteristics and elements. General recognition and measurement criteria, and presentation concepts would be introduced. The SOP includes principles intended to replace PS 1201 <i>Financial Statement Presentation</i>. The SOP proposes: <ul style="list-style-type: none"> Removal of the net debt indicator, except for on the statement of net debt where it would be calculated exclusive of financial assets and liabilities that are externally restricted and/or not available to settle the liabilities or financial assets. Changes to common terminology used in the financial statements, including re-naming accumulated surplus (deficit) to net assets (liabilities). Restructuring the statement of financial position to present non-financial assets before liabilities. Removal of the statement of remeasurement gains (losses) with the information instead included on a new statement called the statement of changes in net assets (liabilities). This new statement would present the changes in each component of net assets (liabilities). A new provision whereby an entity can use an amended budget in certain circumstances. Inclusion of disclosures related to risks and uncertainties that could affect the entity's financial position.

Appendices



Appendix 1: Audit quality and risk management



Appendix 2: KPMG's audit approach and methodology



Appendix 3: Lean in Audit™



Appendix 4: Required Communications



Appendix 5: Audit Approach

Appendix 1: Audit quality and risk management



KPMG maintains a system of quality control designed to reflect our drive and determination to deliver independent, unbiased advice and opinions, and also meet the requirements of Canadian professional standards. Quality control is fundamental to our business and is the responsibility of every partner and employee. The following diagram summarises the six key elements of our quality control systems. Visit our [Audit Quality Resources page](#) for more information including access to our most recent Audit Quality and Transparency Report.

We conduct regular reviews of engagements and partners. Review teams are independent and the work of every audit partner is reviewed at least once every three years.

We have policies and guidance to ensure that work performed by engagement personnel meets applicable professional standards, regulatory requirements and the firm's standards of quality. We do not offer services that would impair our independence.

All KPMG partners and staff are required to act with integrity and objectivity and comply with applicable laws, regulations and professional standards at all times.

The processes we employ to help retain and develop people include:

- Assignment based on skills and experience
- Rotation of partners
- Performance evaluation
- Development and training
- Appropriate supervision and coaching



We have policies and procedures for deciding whether to accept or continue a client relationship or to perform a specific engagement for that client.

Existing audit relationships are reviewed annually and evaluated to identify instances where we should discontinue our professional association with the client.

Other controls include:

- Before the firm issues its audit report, Engagement Quality Control Reviewer reviews the appropriateness of key elements of publicly listed client audits
- Technical department and specialist resources provide real-time support to audit teams in the field



Appendix 2: KPMG's audit approach and methodology



This year we will expand our use of technology in our audit through our new smart audit platform, KPMG Clara.

Collaboration in the audit

A dedicated KPMG Audit home page gives you real-time access to information, insights and alerts from your engagement team

Issue identification

Continuous updates on audit progress, risks and findings before issues become events

Data-driven risk assessment

Automated identification of transactions with unexpected or unusual account combinations – helping focus on higher risk transactions and outliers



Deep industry insights

Bringing intelligence and clarity to complex issues, regulations and standards

Analysis of complete populations

Powerful analysis to quickly screen, sort and filter 100% of your journal entries based on high-risk attributes

Reporting

Interactive reporting of unusual patterns and trends with the ability to drill down to individual transactions



Appendix 3: Lean in Audit™



An innovative approach leading to enhanced value and quality

Our innovative audit approach, Lean in Audit, further improves audit value and productivity to help deliver real insight to you. Lean in Audit is process oriented, directly engaging organizational stakeholders and employing hands-on tools, such as walkthroughs and flowcharts of actual financial processes.

By embedding Lean techniques into our core audit delivery process, our teams are able to enhance their understanding of the business processes and control environment within your organization – allowing us to provide actionable quality and productivity improvement observations.

Any insights gathered through the course of the audit will be available to both engagement teams and management. For example, we may identify control gaps and potential process improvement areas, while management has the opportunity to apply such insights to streamline processes, inform business decisions, improve compliance, lower costs, increase productivity, strengthen customer service and satisfaction and drive overall performance.



How it works

Lean in Audit employs three key Lean techniques:



1. Lean training

Provide basic Lean training and equip our teams with a new Lean mindset to improve quality, value and productivity.



2. Interactive workshops

Perform interactive workshops to conduct walkthroughs of selected financial processes providing end-to-end transparency and understanding of process and control quality and effectiveness.



3. Insight reporting

Quick and pragmatic insight report including immediate quick win actions and prioritized opportunities to realize benefit.

Appendix 4: Required communications



In accordance with professional standards, there are a number of communications that are required during the course of and upon completion of our audit. These include:



Engagement letter

The objectives of the audit, our responsibilities in carrying out our audit, as well as management's responsibilities, are set out in the engagement letter and any subsequent amendment letters.



Audit planning report

This report.



Independence

At the completion of our audit, we will re-confirm our independence to the Finance and Audit Committee.



Management representation letter

We will obtain from management certain representations at the completion of the annual audit. In accordance with professional standards, copies of the representation letter will be provided to the Finance and Audit Committee.



Audit findings report

At the completion of our audit, we will provide our audit findings to the Finance and Audit Committee.



Appendix 5: Audit Approach

Account	Audit Approach
Tangible capital assets and deferred development cost charges	<ul style="list-style-type: none"> - Review the approval and related review process for capital expenditures to ensure they are in line with approved budgets. - Perform substantive procedures such as agreeing additions to supporting documentation, analytical procedures over tangible capital assets and amortization. - Compare actual spending to annual capital budget and overall replacement program and infrastructure construction progress against capital plan. - Validate assumptions over remaining useful lives through discussions with engineering and review of replacement/maintenance schedules. - Test deferred capital contributions received to ensure amounts are appropriately restricted and accurately recorded. - Review management's assessment of contaminated sites and verify completeness and reasonableness of liabilities recognized. - Review agreements for contractual commitments and related disclosure requirements.
Salaries and benefits	<ul style="list-style-type: none"> - Perform substantive procedures such as testing of cut-off and analytical procedures over payroll liabilities and expense. - Review of assumptions and method used in estimating the liability of future employee benefits to ensure the assumptions and methods used are reasonable and consistent with Public Sector Accounting Standards. - Retrospective review of management's previous estimates. - Review contracts to ensure that specific contingencies and settlements have been appropriately recorded.



Appendix 5: Audit Approach (continued)

Account	Audit Approach
Cash and investments	<ul style="list-style-type: none"> - Agree cash balances to bank reconciliations and bank confirmations. - Agree recorded values of investments to the investment manager confirmation. -
Revenue and receivables management	<ul style="list-style-type: none"> - Perform substantive analytical procedures over tax revenue based on BC Assessment Authority assessed values and Council approved property tax rates by class. - Disaggregated analytical testing of revenue balances compared to prior year and budget. - Assessment of revenue recognition in accordance with Public Sector Accounting Standards.
Expenses, procurement and payables	<ul style="list-style-type: none"> - Perform a search for unrecorded liabilities by testing payments made subsequent to year end. - Perform analytical procedures comparing actual balances to expectations. - Test expense reports (at both the management and Council level) to ensure appropriate review and compliance with the City's reimbursement policies.





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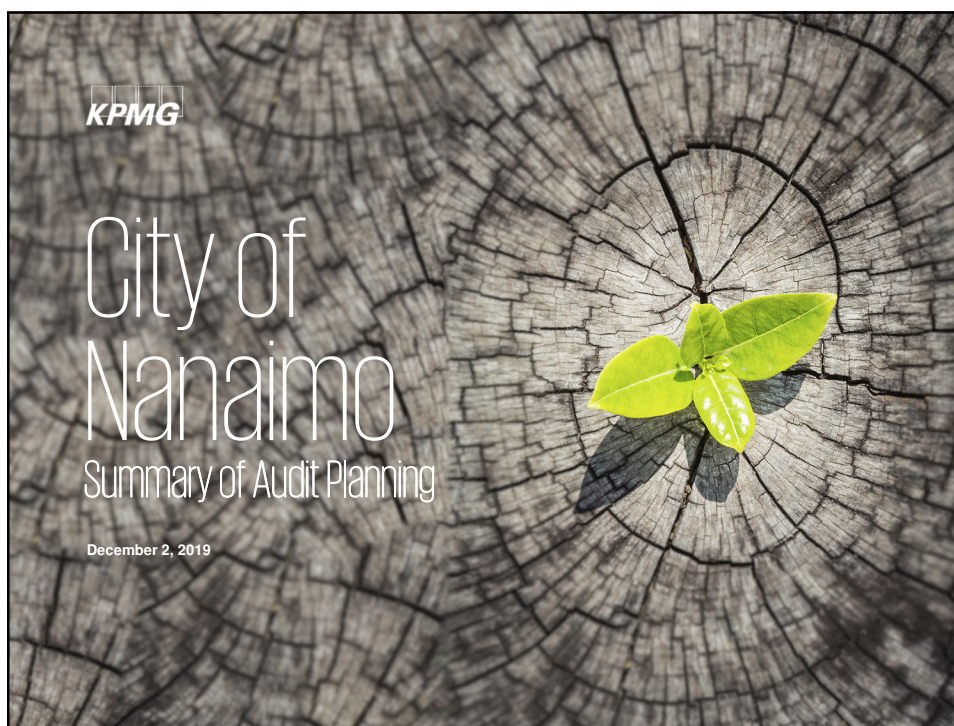
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Audit team and independence

- The senior team members for the audit are:
 - Liette Bates-Eamer *Audit Engagement Partner*
 - Nancy Adie-MacKay *Engagement Quality Review Partner*
 - Sarah Burden *Audit Senior Manager*
- Confirmation that the audit team and KPMG are independent
- Our fees are consistent with our audit proposal

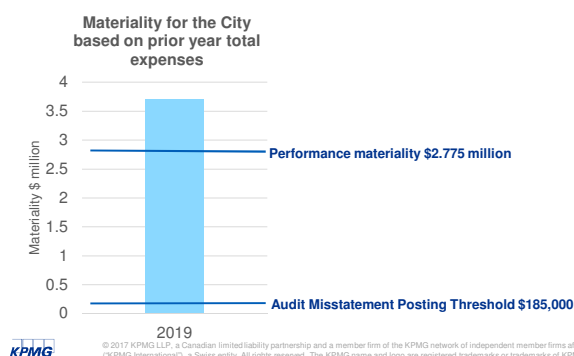


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2

Materiality

- Materiality is set during planning and determines the level of testing and the threshold for reporting identified errors.
- Calculation of materiality based on relevant metrics from the financial statements: *Total expenses*
- Materiality for the City = \$3.7 million (2.3% of total expenses)



3

Audit approach

- **Significant risks:**
 - Professional auditing standards require us to include the fraud risk from management override of controls.
 - No other significant risks identified.
- **Annual inquiries of the Members of the Finance and Audit Committee**
 - Are you aware of any actual or suspected non-compliance of laws and regulations or fraud?
 - What are your views about fraud risks in the City?
 - How do you exercise effective oversight of management's processes for identifying and responding to the risk of fraud in the City?
 - Is the committee aware of tips or complaints regarding the entity's financial reporting?



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4

Audit approach

- **Our approach to each ‘significant account or disclosure’ varies depending on the ‘inherent risk’.**
- ‘Significant account’ is a balance in the financial statements which we consider *could* contain a material error.
- ‘Inherent risk’ is the likelihood of a significant account including a material error due to its nature.
- Identified significant accounts and example procedures:

Significant account	Example procedure
Tangible capital assets	Agreeing additions to invoices
Salaries and benefits	Review assumptions made in calculations of future benefits
Cash and investments	Confirmation of balances with the bank
Revenue and receivables	Understand differences between budget and actual revenue
Expenses and payables	Test for any unrecorded expenses



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Current developments

Please refer to Pages 8 – 10 in our full report for details of upcoming Public Sector Accounting Standards changes



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