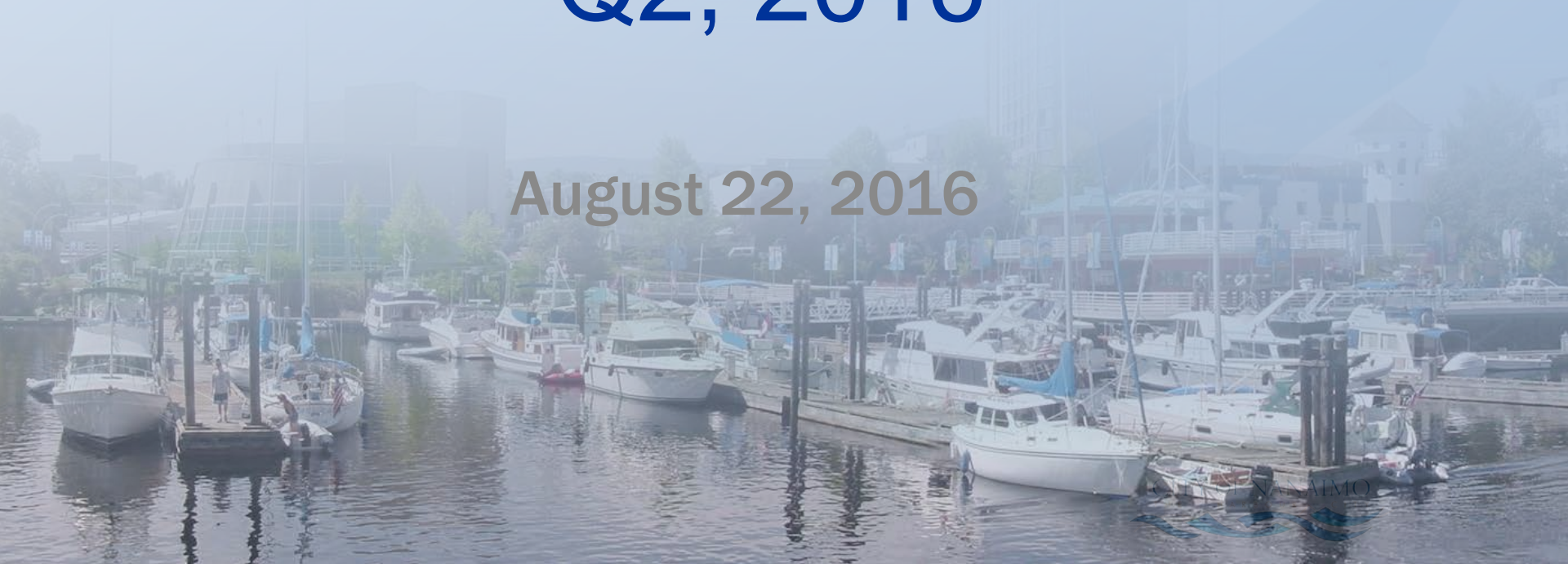


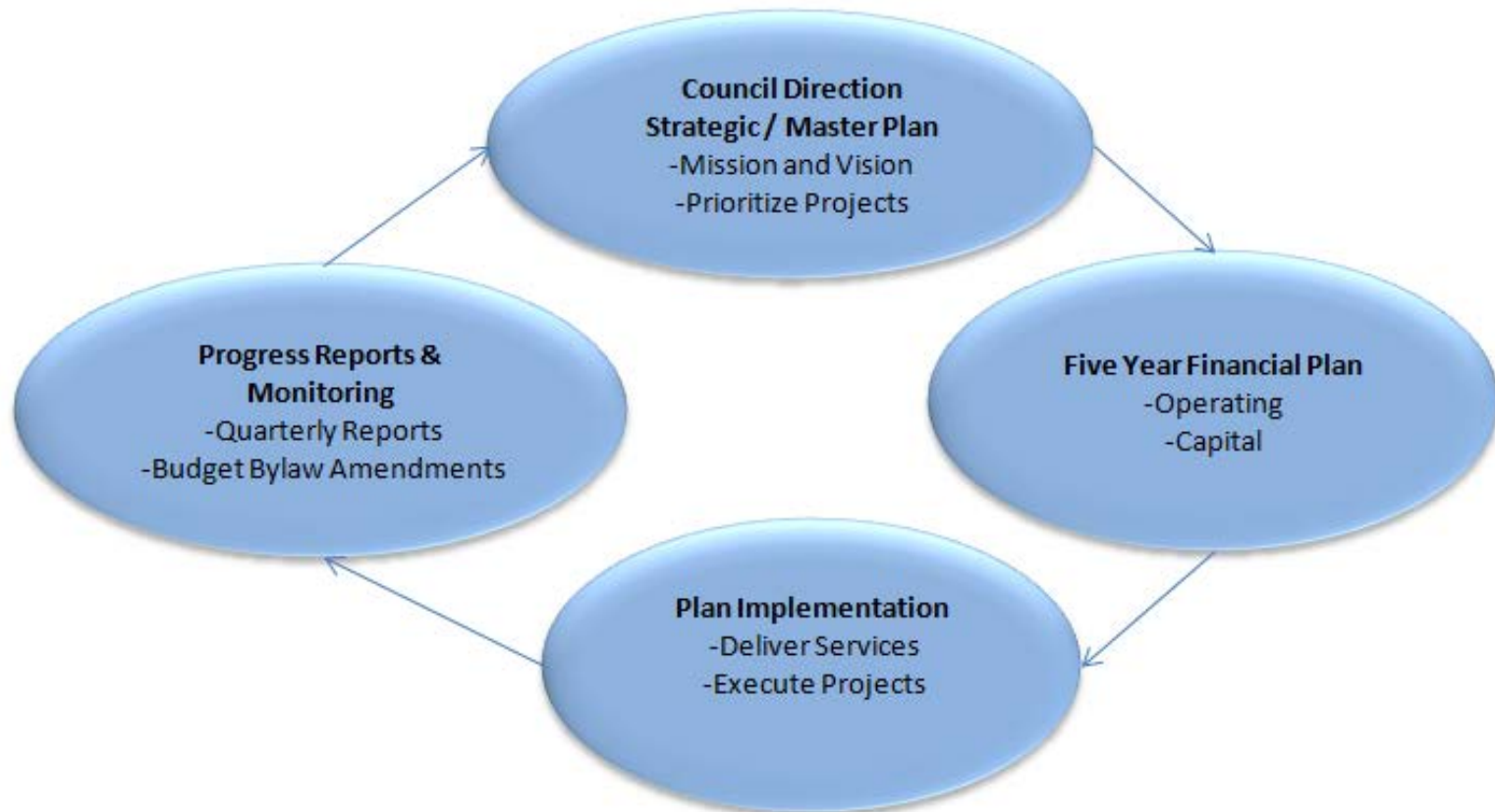
# CITY OF NANAIMO

## Quarterly Financial Reports Q2, 2016

August 22, 2016



# Financial Management Framework



# Agenda

- Financial Reports to June 30
  - Operating Results
  - Capital Project Results
  - Council Expenditures
- Purchasing Reports
  - Single Tender Submissions
  - Direct Awards
- Financial Plan Bylaw Amendments

Agenda Item 7 (b)

# Operating Results for the period ending June 30, 2016

# Operating Results Report

- Prepared for Council's review at end of the second and third quarter, and then a final report:
  - Focus on day to day functions and services
  - Summary of revenues and expenditures with comparison to budget
  - Identify operating issues and corrective actions
  - Provide projected surplus for current year

# Operating Results Reports

- Monthly Financial Reporting and Review:
  - Monthly financial reports are prepared for each department
  - Quarterly draft reports are prepared for department managers
    - Managers provide projections for their departments
  - Managers review and use financial reporting information to inform operational decisions



# Projected Surplus (Deficit) for 2016

Fund	Revenues	Expenditures	Surplus (Deficit)
General	\$154,163,100	\$152,369,800	\$1,793,300
Sewer	14,105,600	14,006,000	99,600
Water	<u>17,456,300</u>	<u>17,517,200</u>	<u>(60,900)</u>
Total	\$185,725,000	\$183,893,000	\$1,832,000

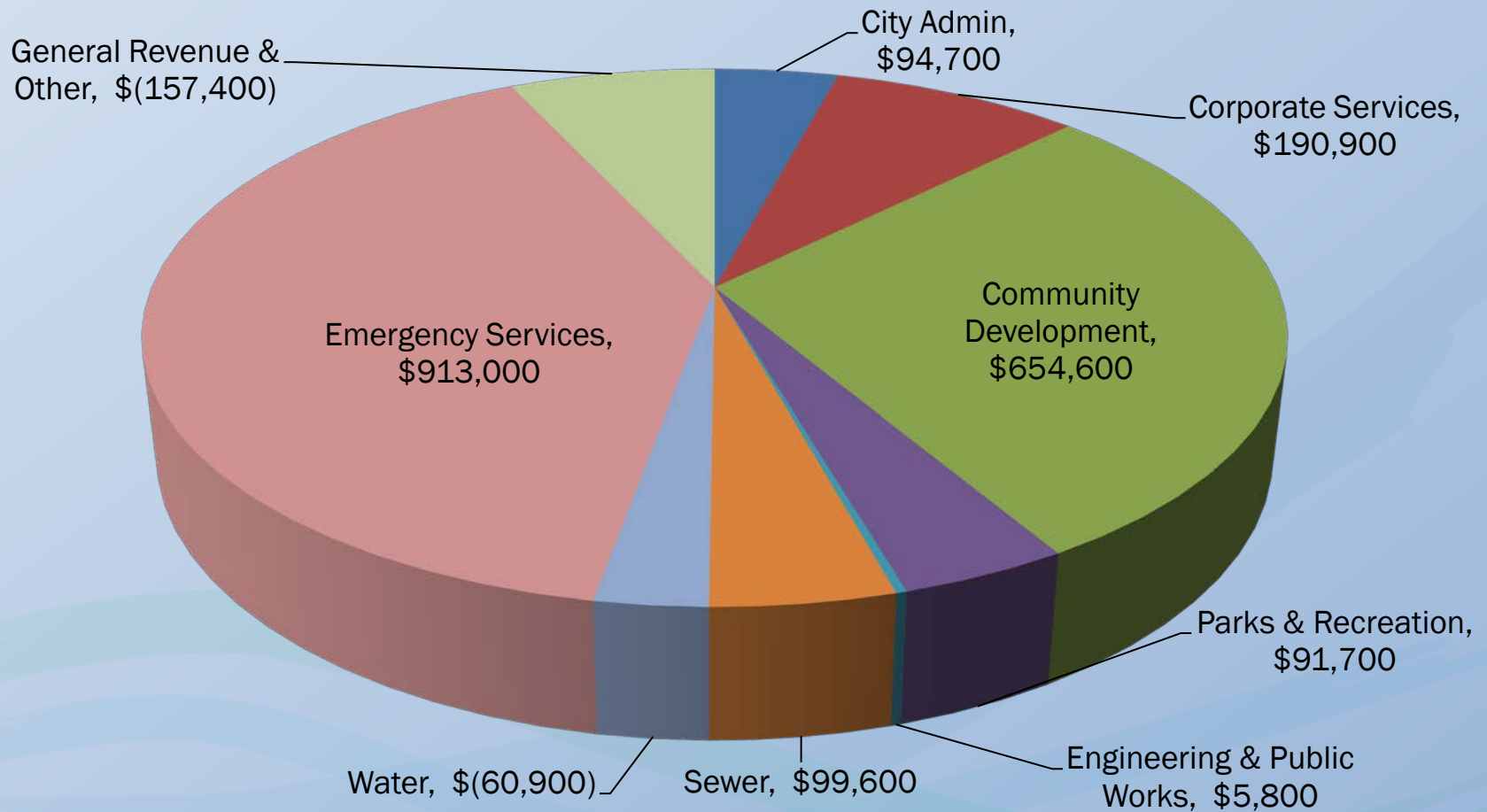
- Surplus funds are generally allocated to reserves and are used to fund future projects

# Projected Surplus by Department

Department	Revenues	Expenditures	Surplus (Deficit)
City Administration	\$(60,300)	\$155,000	\$94,700
Corporate Services	(200)	191,100	190,900
Community Development	620,900	33,700	654,600
Parks & Recreation	244,600	(152,900)	91,700
Engineering & Public Works	91,400	(85,600)	5,800
Emergency Services	270,700	642,300	913,000
Port of Nanaimo Centre & Economic Development	215,400	(119,700)	95,700
General Revenue	(170,100)	(83,000)	(253,100)
Water	3,000	(63,900)	(60,900)
Sewer	<u>75,500</u>	<u>24,100</u>	<u>99,600</u>
<b>Total</b>	<b>\$1,290,900</b>	<b>\$541,100</b>	<b>\$1,832,000</b>



# Projected Surplus by Department



Agenda Item 7 (b)

# Operating Results for the period ending June 30, 2016

## Questions

Agenda Item 7 (c)

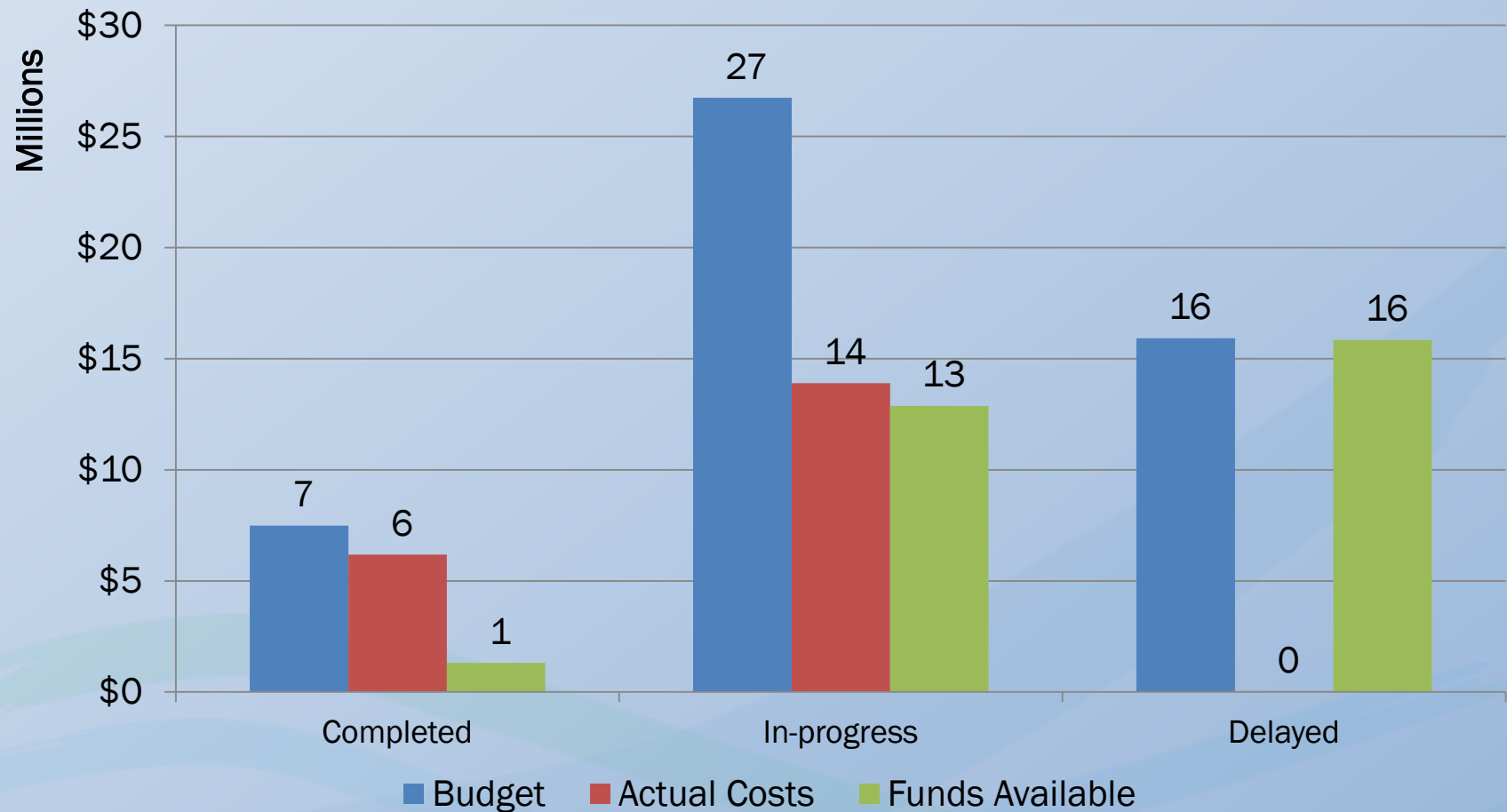
# Capital Project Results for the period ending June 30, 2016

# Capital Project Results Report

- Prepared at end of second and third quarter, and then final for year end
- Reports Serve a Number of Purposes:
  - Focuses on current year projects and progress to date
  - Identifies project status – eg completed, in-progress
  - Summarizes year to date expenditures with comparison to budget
  - Identifies issues

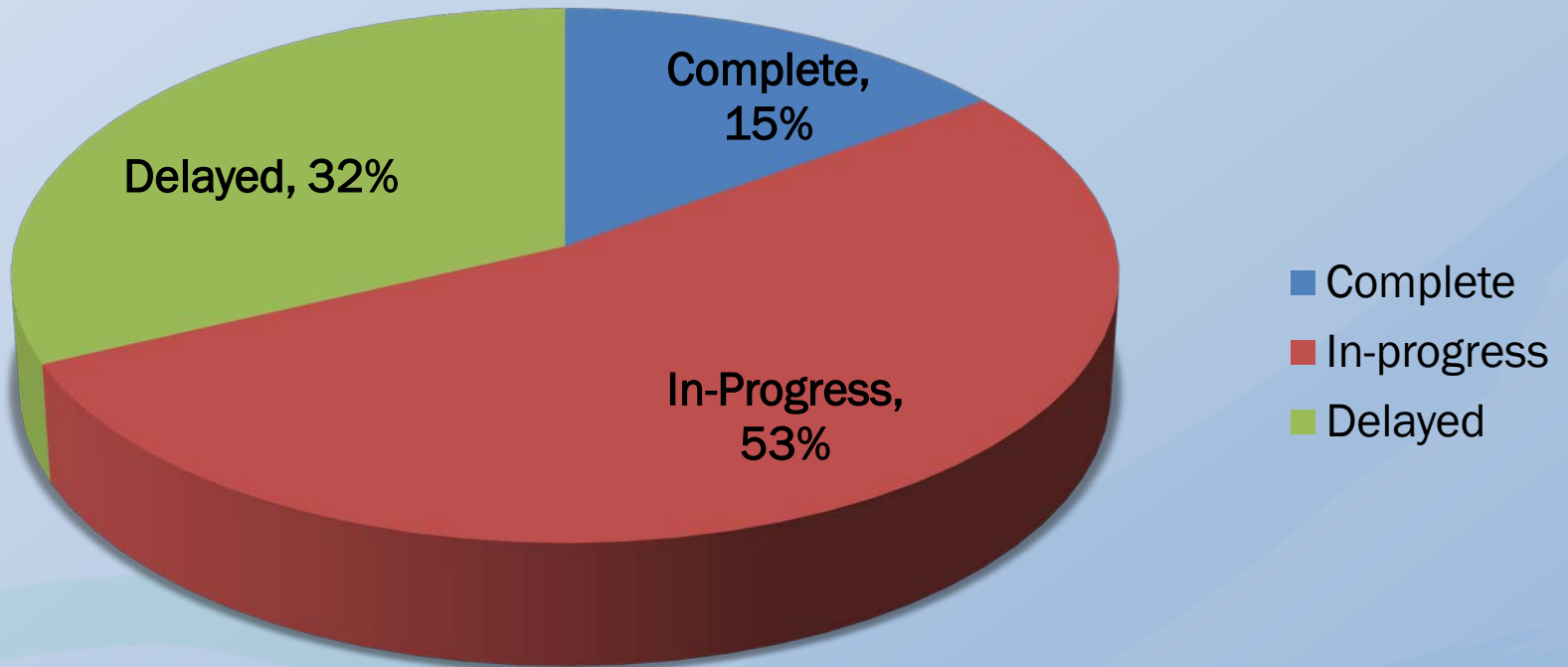
# Summary of Project Status

as at June 30, 2016



# Capital Project Status

as at June 30, 2016





Agenda Item 7 (c)

# Capital Project Results for the period ending June 30, 2016

## Questions

Agenda Item 7 (d)

# Council expenses for the period ending June 30, 2016

# Council Expense Report

- Council Spending and Amenities Policy # 1-0530-05.
  - Approved March 21, 2016.
- Article 1.5.2 requires Chief Financial Officer to provide quarterly report on Council spending.
- Summary of Mayor and Council expenditures for 2016 to date.
- Review of Council spending approval process.
  - Council Expense Form
  - Instructions



## COUNCILLOR EXPENSE CLAIM FORM

IF EXPENSE ADVANCE IS REQUIRED, COMPLETE TOP SECTION AND FORWARD COMPLETED COPY TO FINANCE.  
ALLOW SEVEN (7) WORKING DAYS FOR THE PROCESSING OF YOUR CHEQUE.

NAME		PURPOSE OF TRIP/EXPENSE DESCRIPTION	
DEPARTURE	RETURN	DESTINATION	
Date	Date		
Time	Time	TRAVEL AUTHORIZATION	Date
		COUNCILLOR	
ADVANCE REQUIRED?	YES <input type="checkbox"/>	ACTING MAYOR	
	NO <input type="checkbox"/>	MAYOR	
AMOUNT		CHIEF FINANCIAL OFFICER (if advance req'd)	
A STATEMENT OF EXPENSE MUST BE RETURNED WITHIN 7 DAYS OF COMPLETING THE TRIP.			

COST PAID BY COUNCILLOR			
MEAL EXPENSES			
Breakfast		days @ \$ 15	\$ 0.00
Lunch		days @ \$ 20	\$ 0.00
Dinner		days @ \$ 25	\$ 0.00
TRAVEL			
Own Vehicle		km @ \$0.52/km	\$ 0.00
EXPENSES ITEMIZED BELOW REQUIRE RECEIPTS			
Taxi			\$
Ferry Fare			\$
Airfare			\$
Parking			\$
Hotel			\$
OTHER EXPENSES			
Private Accommodation	Days	Cost/day	\$ 0.00
			\$
			\$
TOTAL ACTUAL EXPENSES			\$ 0.00
Less Advance received			\$ 0.00
Amount due to Councillor			\$ 0.00
Amount due to City (cheque attached)			\$ 0.00

ACCOUNTING DISTRIBUTION		
DESCRIPTION	ACCT NO	AMOUNT
		\$
		\$
		\$
		\$
		\$
		\$
		\$
TOTAL		\$ 0.00

Certified this is a true statement of disbursements made and/or allowance to which I am entitled and that I have not been and will not be reimbursed for them by any other party.			
			DATE
COUNCILLOR			
APPROVAL	YES	NO	DATE
ACTING MAYOR	<input type="checkbox"/>	<input type="checkbox"/>	
MAYOR	<input type="checkbox"/>	<input type="checkbox"/>	
CHIEF FINANCIAL OFFICER	<input type="checkbox"/>	<input type="checkbox"/>	

SEE INSTRUCTIONS AND GUIDE AT THE BACK OF THIS FORM.

### INSTRUCTIONS AND GUIDELINES

This form, instructions and guidelines support Council Policy No: 1-0530-05, "Council Spending and Amenities Policy" as amended.

- Mayor & Council are responsible for pre-approval and approval of expenses incurred in the business of the City of Nanaimo as follows:
  - The Acting Mayor approves all expense claims for Mayor & Council.
  - The Mayor approves all expense claims for the Acting Mayor.
- Mayor and Councillors' discretionary spending is limited to total allocation of \$10,000 per year for the Mayor and \$8,500 per Councillor per year in line with Article 6 and Clauses 6.1 to 6.4 of Council Spending and Amenities Policy.
- Mayor & Council can reallocate the allotted spending among the following;
  - Sponsored Events:** These are events hosted by local commercial and non-commercial organizations where there is a formal invitation for members of Council to participate and a fee or donation is required.
  - Hospitality:** These are costs incurred in meetings and/or small gifts required as part of protocol or culture where the Mayor or Councillor is representing the City of Nanaimo.
  - Conferences:** Registration, travel and other expenses for the following conferences; FCM, AVICC, and UBCM.
  - Telephone/Internet/Other:** Costs provided to facilitate individual Councillor and Mayor's communication.
- The City provides an annual allocation of \$3,000 for conflict of interest legal services per Councillor. This allocation cannot be used for any other purpose and remains managed as a pool fund.
- All training other than provided as part of FCM, AVICC and UBCM annual conferences require a resolution of Council for preapproval or can be approved as part of the annual budget approval process.
- For Mayor and/or Councillor who seat in various boards or organizations as a representative of the City of Nanaimo, all costs related to such organizations or boards must be directed to the said organizations or boards for reimbursement.
- In claiming reimbursements for meals, the City will not reimburse for meals missed where the conference registration fee included meals.
- Neither individual Councillor nor Mayor has authority to enter into contracts or obligate the City financially. Such authority can only be directed by a resolution of Council.
- In order to expedite processing of expense claims, forms must be submitted through the Administrative Assistant to Mayor and Council.





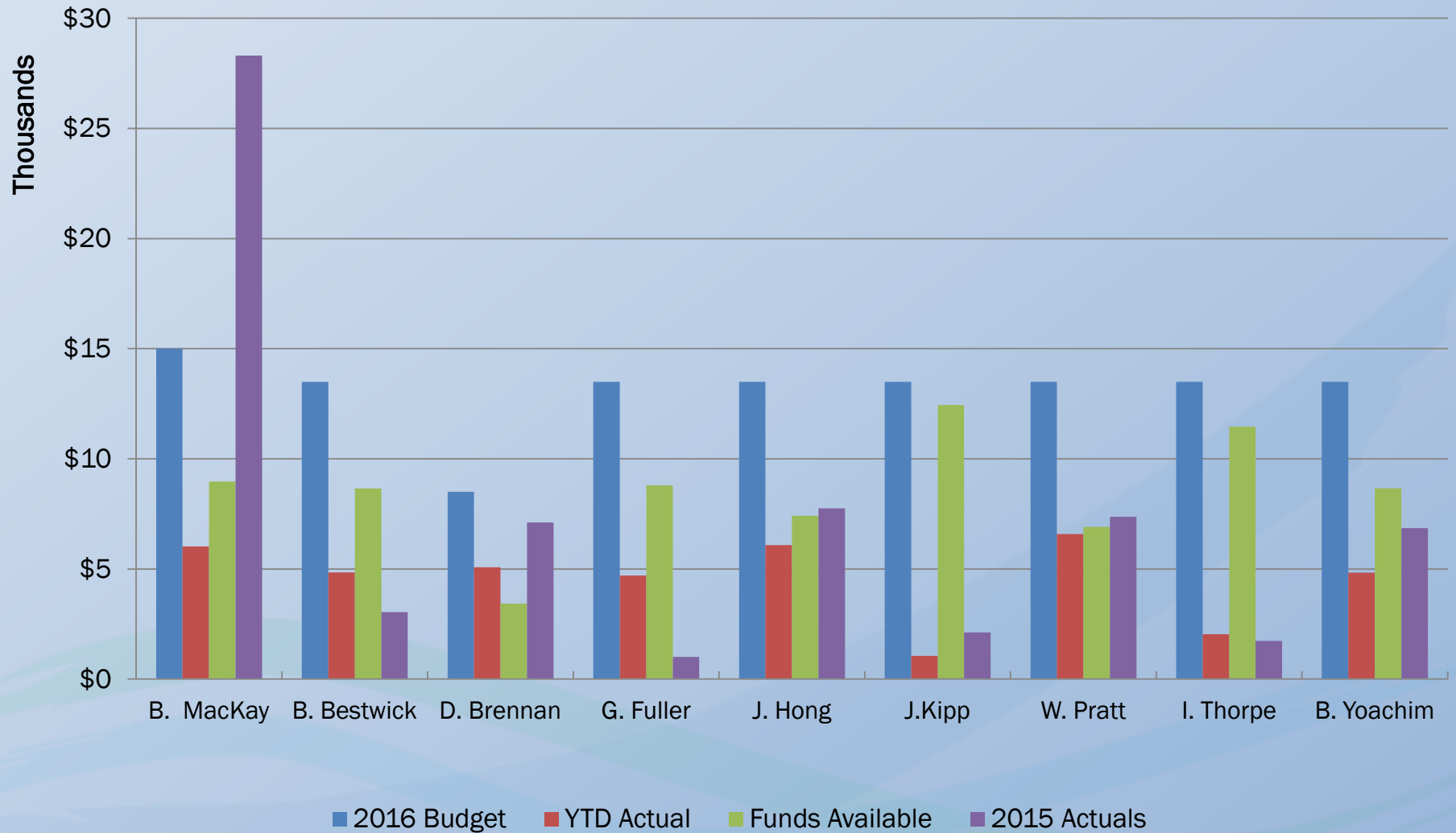
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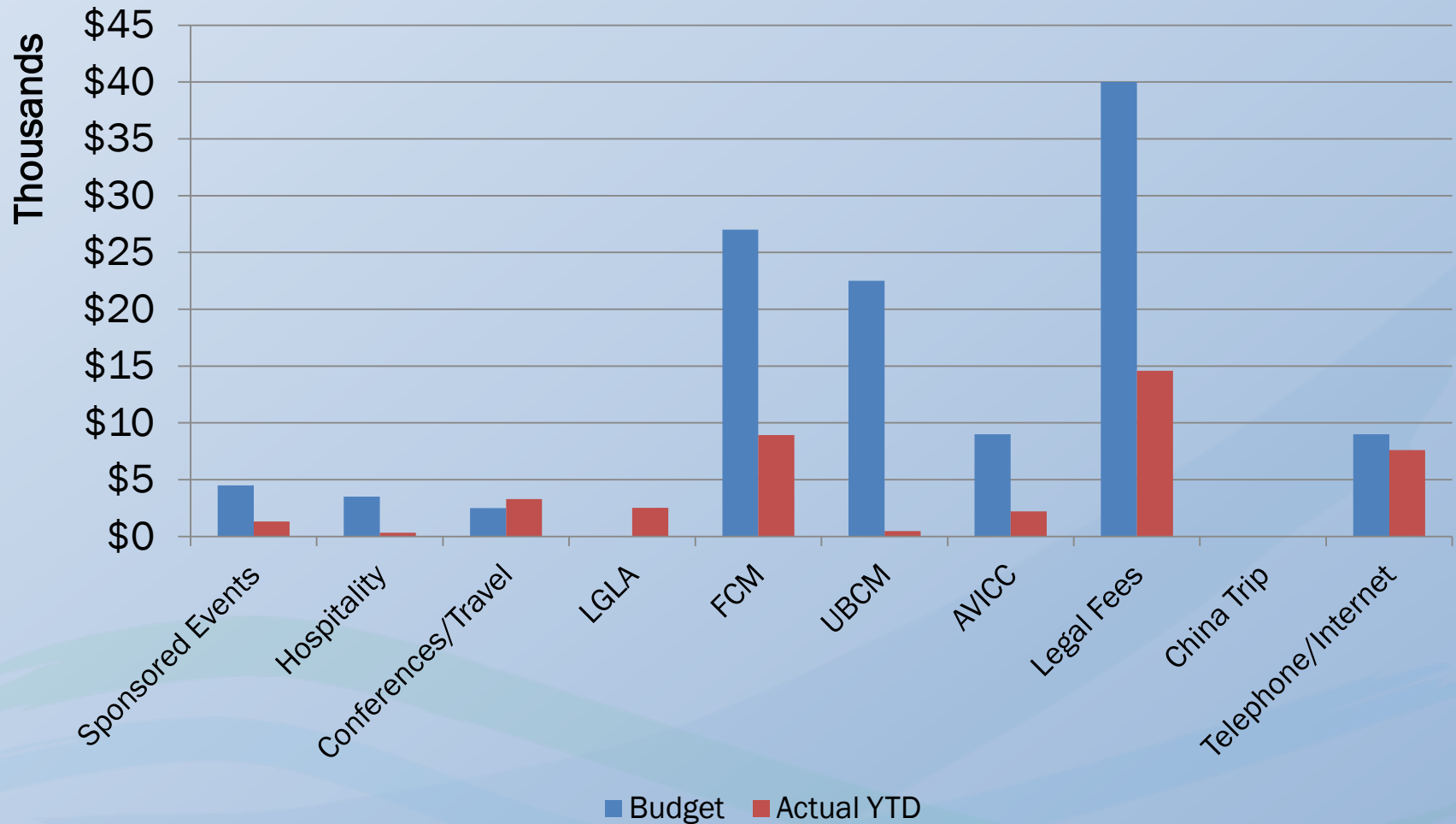
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  - b. **Hospitality:** These are costs incurred in meetings and/or small gifts required as part of protocol or culture where the Mayor or Councillor is representing the City of Nanaimo.
  - c. **Conferences:** Registration, travel and other expenses for the following conferences; FCM, AVICC, and UBCM.
  - d. **Telephone/Internet/Other:** Costs provided to facilitate individual Councillor and Mayor’s communication.
4. The City provides an annual allocation of \$3,000 for conflict of interest legal services per Councillor. This allocation cannot be used for any other purpose and remains managed as a pool fund.
5. All training other than provided as part of FCM, AVICC and UBCM annual conferences require a resolution of Council for preapproval or can be approved as part of the annual budget approval process.
6. For Mayor and/or Councillor who seat in various boards or organizations as a representative of the City of Nanaimo, all costs related to such organizations or boards must be directed to the said organizations or boards for reimbursement.
7. In claiming reimbursements for meals, the City will not reimburse for meals missed where the conference registration fee included meals.
8. Neither individual Councillor nor Mayor has authority to enter into contracts or obligate the City financially. Such authority can only be directed by a resolution of Council.
9. In order to expedite processing of expense claims, forms must be submitted through the Administrative Assistant to Mayor and Council.



# Council Expense Report Comparison



# Council Expense Report by Type



Agenda Item 7 (d)

# Council expenses for the period ending June 30, 2016

## Questions

Agenda Item 7 (e) and (f)

# Quarterly Purchasing reports for the period ending June 30, 2016

# Purchasing Reports

- Purchasing Power Delegation Bylaw No. 7175
  - Prepared quarterly; Single Submissions and Direct Awards
- Inform Council regarding:
  - Single Submission Award purchases
  - Direct Award purchases

# Purchasing Statistics

	Q2 2016	Q1 2016	2015 Total
Number of Single Submissions	3	2	6
Dollar Value of Single Submissions	\$789,578	\$277,108	\$287,842
Number of Direct Awards	8	4	27
Dollar Value of Direct Awards	\$595,806	\$325,702	\$1,665,932



Agenda Item 7 (e) and (f)

# Quarterly Purchasing reports for the period ending June 30, 2016

## Questions

Agenda Item 7 (g)

# 2016-2020 Financial Plan Amendment Bylaw

# Financial Plan Bylaw Amendment

- Amend bylaw for new expenditures approved by Council and additional funding sources are needed
  - Funding sources are from reserves, grants or private contributions
- Provide summary of budget transfers between operating and capital funds

# Budget Bylaw Amendment

Project	Budget		Grants, Private/ Developer Contributions	Reserves	Current Budget or Budget Transfer
Community Wildfire Protection Plan	30,000		15,000	-	15,000
Cavendish Blvd & Jinglepot Crosswalk Flasher	15,000		7,500	-	7,500
New Horizons Senior Grant Program	168,360		168,360	-	-
Nanaimo Vancouver Passenger Ferry Advisory Group	20,000		10,000	-	10,000
Beban Park Boiler Plant Study	23,950		11,450	-	12,500
Howden Drive Water Main Cost Share	160,000		55,000	-	105,000
Harewood Centennial Skate Park	27,000		-	27,000	-
<b>Total</b>	<b>\$444,310</b>		<b>\$267,310</b>	<b>\$27,000</b>	<b>\$150,000</b>

Agenda Item 7 (g)

# 2016-2020 Financial Plan Amendment Bylaw

## Questions

# CITY OF NANAIMO

## Quarterly Financial Reports Q2, 2016

August 22, 2016

