

# CITY OF NANAIMO

## BRITISH COLUMBIA

### 2019 Annual Report

for the year ending December 31, 2019



*Maffeo Sutton Park*

# CITY OF NANAIMO

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### 2019 Annual Report

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for the year ending December 31, 2019

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**Auditors: KPMG LLP**

**Bank: Scotiabank**

Prepared by:  
The Finance Department with support  
from management and staff of the City of  
Nanaimo.



# Table of Contents

## Introductory Section

Poet Laureates .....	1
Awards and Grants .....	2
City of Nanaimo at a Glance .....	3
Community Overview .....	4-5
Nanaimo City Council .....	7
Message from the Mayor, Leonard Krog .....	8
Message from the CAO, Jake Rudolph .....	9
2019 Organizational Chart .....	10
2019-2022 Strategic Plan .....	11-14
<b>City Departments</b>	
CAO Office .....	16
Development Services .....	17-23
Emergency Management .....	24-26
Engineering and Public Works .....	27-30
Finance .....	31-32
Human Resources .....	33-34
Information Technology .....	35-36
Legislative and Communication Services .....	37-39
Parks, Recreation and Culture .....	40-46
Fire Services .....	47-49
Police Services .....	50-52

## Financial Section

Consolidated Financial Statements (title page) .....	53
Report from Director of Finance .....	54-57
Financial Statements .....	58-92
Looking Forward: 2020-2024 Financial Plan .....	94

## Statistical Section

Statistical & Financial Analysis 2015-2019 .....	96
Revenue By Source .....	97
Expenses by Function .....	98
Expenses by Object .....	99
Annual Surplus .....	100-101
Reserve Funds .....	102
General Assessment by Property Class .....	103
Assessed Value for General Municipal Purposes .....	103
Taxes Collected By All Taxing Authorities .....	104
Total Value of Building Permits .....	104
Net Book Value of Tangible Capital Assets .....	105
Total Assets Acquisition .....	105
Debt Per Capita .....	106
Legal Debt Limit .....	106
Debt Servicing as a Percentage of Expenditures .....	107
Operational Comparative Statistics .....	108
Household Income in 2011 and 2016 .....	109
Nanaimo's Population by Age as Percentage of Population .....	109
Total Number of City Employees .....	110
Where Do Your Tax Dollars Go? .....	111
2019 Property Taxes & User Fees for a Residential Property with an Assessed Value of \$515,000 .....	111
Property Owners with Gross Taxes Exceeding \$250,000 in 2019 .....	112
Permissive Tax Exemptions for 2019 .....	113-115



Nanaimo City Hall

# Introductory Section

## Youth Poet Laureate - Valina Zanette



Valina Zanetti was appointed to the role of Youth Poet Laureate by Council in February 2019. About her poetry, Valina says she enjoys exploring many subjects, but when she creates poems on a topic that brings of lots of emotion, she enjoys it more.

Since taking on the role, Valina has recited poetry at a number of local events. At Nanaimo's 2019 Canada Day celebration at Maffeo Sutton Park, she read her poem *My Canada* which was based on memories of Canada Day with her dad when she was younger.

Valina loves animals and spends a lot of her free time taking care of her animals on her family's hobby farm. In 2020, Valina led an inspiring youth poetry initiative called "Be Kind to All Kinds" to raise awareness about animal welfare, the work of the BC SPCA and humans' connection to the natural world. She believes youth in our community have a lot to say, and that poetry is an important tool for expression.

### Don't Steal Their Second Chance

As each car passes they patiently wait for you,  
In that little square box you left them in.

As the sun goes down and the moon up, they wait,  
Some don't even notice the difference in light.

As time goes by,  
They can feel the temperature change.

As the wind rustles through the trees they sit in their vessels,  
Smelling the scent you left behind.

As the days go on they are still hopeful,  
Hopeful that someone will hear their voice.

As they hope,  
Are any ears turned to the proper tune?

As more passerby don't look, don't check,  
The hidden get tired.

So as you leave,  
Don't,  
Go right back, grab them with loving arms,  
and bring them somewhere safe,  
Somewhere where they can get their second chance.

-Valina Zanette

# Awards and Grants

The City of Nanaimo was awarded with a **"Green Communities"** designation for its commitment to taking action on climate change and working to reduce greenhouse gas emissions. This recognition was received from the joint Provincial - Union of BC Municipalities Green Communities Committee. This achievement represents the third of four levels in the Climate Action Recognition Program.

City of Nanaimo initiatives contributing to this award include:

- Converting streetlights to LED
- Replacing a Beban Park Pool boiler with two high efficiency condensing boilers
- Energy generating reductions at Reservoir #1
- Restoration projects at Jingle Pot Marsh, Departure Creek and along the Chase River
- Expanding the active transportation network and promoting alternative transportation
- Offering rebates to residents for replacing old appliances, wood stoves and toilets



The City of Nanaimo received the **Public Sector – Municipal Award** at the Fortis BC Efficiency in Action Awards for lowering energy use and greenhouse gas emissions at City facilities. Sustainable projects, including the installation of new Reallce technology at Frank Crane and Cliff McNabb Arenas, and the installation of new high-efficiency boilers at Beban Pool have contributed to annual natural gas savings and a reduced impact on the environment.



The City of Nanaimo was awarded with its fifth **Spirit of Innovation Award** by the Municipal Information Systems Association of BC (MISABC). The award is given annually to the team that presents most beneficial, innovative and valuable technology that ultimately has a positive benefit to the community. The award was received for designing and building CityProjects; a custom, in-house project management software system that allows staff to plan, resource, track and report on projects.



# City of Nanaimo at a Glance

Source: Statistics Canada, 2016 Census  
 Statistics Canada, Demographic Analysis Section, BC Stats



Nanaimo, BC is located on the east coast of Vancouver Island, 113 km north of Victoria and 55 km across the Salish Sea (Strait of Georgia) from Vancouver. Nanaimo is referred to as the "Harbour City" due to its large protected natural harbour which has led to the City becoming a key transportation hub for Vancouver Island.



**POPULATION:** 99,952 (City of Nanaimo)



## DEMOGRAPHICS BY AGE & GENDER



15.2%	0 to 14 years	13.7%
63.7%	15 to 64 years	62.9%
21.1%	65 years and over	23.4%



**ASSESSED PROPERTIES:** 37,322



**RENT:**  
32%



**OWN:**  
68%



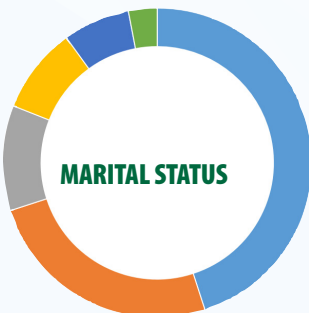
**HOUSEHOLD INCOME:**  
\$74,817 (average) \$61,094 (median)



**AVERAGE HOUSEHOLD SIZE:** 2.2



**IN LABOUR FORCE**  
60%



45% married  
 25% never married  
 11% common law  
 9% divorced  
 7% widowed  
 3% separated

# Community Overview

## City Profile

The City of Nanaimo is a vibrant and growing regional centre on the east coast of Vancouver Island with a population of approximately **99,952** residents. Forming one of two major gateways to Vancouver Island, the City is an important service centre for a regional population of **360,000** people throughout central and northern Vancouver Island.

The City's early development patterns were centred on the harbour and downtown with the current City boundaries being established only in 1975 through amalgamation with a number of surrounding improvement districts. Through the 1980s and 90s, Nanaimo rapidly expanded northward resulting in development of lower density neighbourhoods, commercial, retail and employment centres stretching along the Island Highway corridor.

Recent growth patterns have re-focused development within the City's existing urban growth boundary resulting in higher levels of infill throughout the City. Looking forward over the next thirty years, the City's population is projected to increase by nearly 40,000 residents and 25,000 jobs for a total of 130,000 residents and 75,000 jobs.

Providing a vision and policy framework to accommodate future growth, the City's Official Community Plan *planNanaimo* supports a more sustainable, compact Nanaimo where people can work, shop, socialize and recreate in close proximity to where they live.





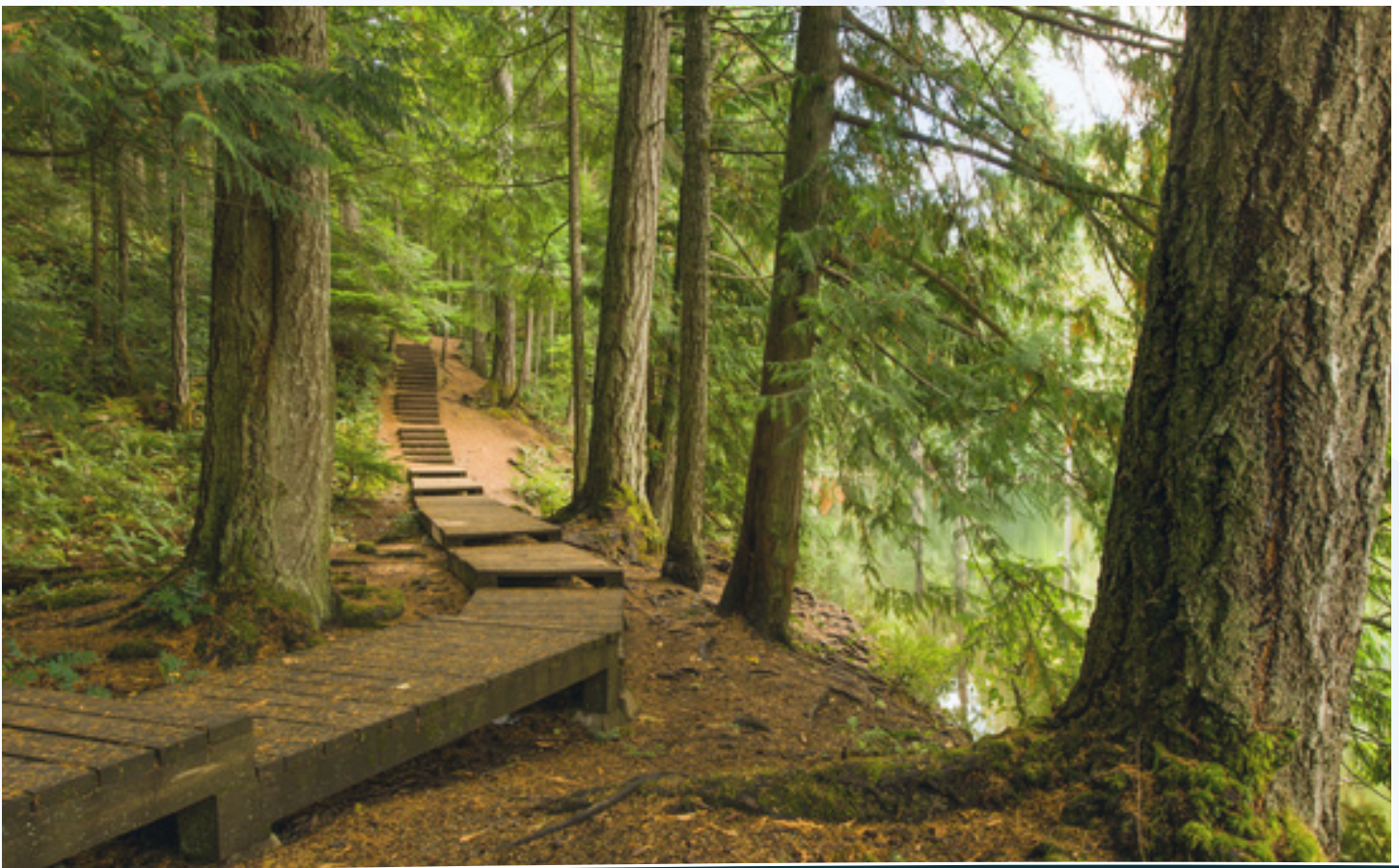
## Nanaimo at a Glance

Nanaimo boasts over 100 parks, an extensive trail system, public beaches, picnic areas and several recreation areas, including Beban Park that houses Beban Pool and Frank Crane and Cliff McNabb Arenas; Nanaimo Aquatic Centre with its three pools; Nanaimo Ice Centre with two ice rinks and three golf courses found within the City's boundaries.

Residents can enjoy a leisurely stroll along the waterfront seawall or a vigorous hike up Mount Benson. Saysutshun (Newcastle Island), a charming provincial park just off the shores of downtown Nanaimo, is a popular summertime picnic and camping area. Buttertubs Marsh, in the heart of the City, is a wonderful place to view waterfowl and learn about our delicate ecosystems. Neck Point Park is a 14.5 hectare waterfront park known for its views and natural features. The park has a vast trail system of varying lengths and difficulty and offers a number of amenities, including picnic areas, viewpoints and lookouts. The Linley Valley is a 156 hectare

mainly undeveloped park. The park's trees, bluffs, creeks, wildlife and Cottle Lake contribute to the park's recreational appeal.

Nanaimo's arts and culture community is thriving. There are a wide variety of art galleries. The Nanaimo Museum can be found in the Port of Nanaimo Centre, and the Nanaimo Military Museum is located downtown near the waterfront. You can also take in a Vancouver Island Symphony performance in the Port Theatre, an 800-seat facility on the waterfront where more than 270 shows take place annually. You can even combine the arts with the outdoors and take in the annual Symphony in the Harbour, Concerts in the Park or the annual Blues Festival. Nanaimo is also a festival city. Annual events include the Maple Sugar Festival, the Children's Festival, the Marine Festival, the Dragonboat Festival and everything in between.





# NANAIMO...

*the best place to be.*



Nanaimo Harbour



# Nanaimo City Council

Nanaimo City Council includes the Mayor and eight Councillors who are elected for a four-year term. Members of the current City Council were elected on October 20, 2018.

City Council is responsible for local government leadership and decision-making, and their responsibilities include establishing and implementing the priorities of the City of Nanaimo and for overseeing the overall administration of civic business.

The Mayor and Councillors also serve on many committees, boards and advisory groups on which they provide strategic input and direction on City initiatives, set budget priorities and advise on regional issues.

Members of the public are welcome and encouraged to attend open Council meetings. Open Council meetings are generally held on the first and third Mondays of each month at 7 pm in the Shaw Auditorium of the Vancouver Island Conference Centre on Commercial Street in downtown Nanaimo.

Councillors serve on various boards including:

- Regional District of Nanaimo
- Vancouver Island Library Board
- Nanaimo Airport Commission
- Snuneymuxw First Nation Liaison Committee

Council's Select Committees include:

- Design Advisory Panel
- Finance and Audit

Declarations of disqualified Council Members: No members of Council were disqualified in 2019.



Top (L-R) • Ben Geselbracht • Sheryl Armstrong • Don Bonner

Front (L-R) • Erin Hemmens • Ian Thorpe • Zeni Maartman • Mayor Leonard Krog • Tyler Brown • Jim Turley

# Message from Mayor Leonard Krog



On behalf of City Council and staff, it is my honour to present you with the City of Nanaimo's 2019 Annual Municipal Report. The projects and initiatives highlighted in this report are the result of the work Council and your dedicated staff have undertaken to keep Nanaimo a desirable place to live, work, play and invest in.

In early 2019, Council undertook a planning process with an independent consultant to define our vision and values for our term on council. Through this process, as a Council, we identified four strategic themes that are integral to our Strategic Plan: Governance Excellence, Environmental Responsibility, Economic Health and Livability.

With every imaginable amenity possible, and a lifestyle and proximity to stunning natural beauty that is second-to-none, it was no surprise that 2019 was another record-setting year of development for the City which saw over \$445 million—nearly half a billion—in building construction value. This means the City issued 1,877 permits that allowed for the construction of residential units which included 1,115 new multi-family units, 208 single family dwellings and 229 suites.

The City also set a record in completed capital projects in 2019. A total 54 infrastructure projects with a value of \$50 million were completed or were underway. Notable projects include completion of the Georgia Greenway, upgrades to the Bastion Street Bridge and construction of the Seventh Street Pump Station and Forcemain.

While a number of initiatives and projects had already started to continue to support the growth we are experiencing throughout Nanaimo, it is very gratifying to be serving along a Council committed to moving Nanaimo forward in a positive and collaborative way.

Looking ahead, Nanaimo has set course with positive momentum on a number of Council initiatives, including a new governance structure, declaration of a climate emergency, identifying an economic development model that works best for Nanaimo and working with other agencies and all levels of government to help our most vulnerable citizens.

Lastly, I would like to speak to City relationships. The recent history of the City is well documented and has led to a Council priority to demonstrate and practice good governance. This ultimately will rebuild the reputation of our organization, as well as the trust of the community and its numerous stakeholders. Efforts underway to rebuild relationships are key, and the relationship with Snuneymuxw First Nation and the indigenous community are a particular priority.

On behalf of Nanaimo City Council, we are proud to be working together to deliver on a long-term vision and plan to be a community that is livable, environmentally sustainable and full of opportunity for each and every one of us.

A handwritten signature in blue ink that reads "L. Krog".

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**Leonard Krog**  
MAYOR, City of Nanaimo



# Message from CAO, Jake Rudolph



Thank you for taking a moment to read the City of Nanaimo's 2019 Annual Municipal Report which highlights activities, initiatives and accomplishments of our organization in 2019.

I am pleased to report that 2019 has been a productive year for City administration. In addition to the ongoing service delivery responsibilities across the organization, a number of important projects and initiatives were undertaken in 2019 that were outlined in departmental business plans.

As the Chief Administrative Officer for the City, my first priority in 2019 was to support the newly-elected Council to navigate and understand provincial statutes, such as the *Community Charter* and *Local Government Act* as well as the City's policies and bylaws. This led to numerous orientation and governance workshops which resulted in Council implementing a new Code of Conduct and establishing a new Council governance structure anchored by the Governance and Priorities Committee (GPC).

Throughout the year, the GPC provided a forum for a series of workshops, including economic development, housing, social issues, finance, planning, environment, transportation, bylaw enforcement and the downtown.

The coordination of the GPC workshops was achieved through the Senior Leadership Team (SLT) and other members of staff whose contributions have been very professional and appreciated. During the first several months of 2019, Council developed, and ultimately adopted, a new Strategic Plan. The Strategic Plan has four strategic themes and ten focus areas which set out Council priorities. It will guide Council decision making and the administration work plan over the Council term. The strategic themes are *Governance Excellence*, *Environmental Responsibility*, *Economic Health* and *Livability*.

Looking ahead to 2020, the City is responsible for \$3 billion worth of assets with a large inventory of infrastructure, community facilities, equipment for first responders and more. As the City continues to experience unprecedented growth, we are committed to working through the challenges of maintaining service delivery standards while keeping taxes at a reasonable level.

The strong construction trend the City has experienced for the last six years will continue into 2020. With the City's continued growth and the adoption of Council's Strategic Plan, we will be undertaking a comprehensive update to a number of key strategic planning policy documents. Central to this undertaking is an update to Nanaimo's 2008 Official Community Plan, the 2005 Parks, Recreation and Culture Plan and the creation of an Active and Sustainable Transportation Plan.

Coordinated community engagement on these interrelated policy documents is intended to maximize community participation, ensure consistency between plans, ensure efficient resource use and avoid public confusion and potential engagement fatigue from multiple overlapping planning processes.

Nanaimo is also experiencing the same challenges as other BC municipalities related to homelessness. While much of the visible nature of the problems are found in and around the inner city, and numerous issues have been experienced with the temporary shelters, the issues are City wide. To that end, the Task Force on Health and Housing has the mandate to look into the driving forces behind the problems and looks for a combination of short-term and sustainable solutions.

I also want to take this opportunity to thank Mayor and Council for their leadership and vision, City staff for their tireless work and commitment to our community and residents and businesses for their continued engagement and participation in civic matters this past year.

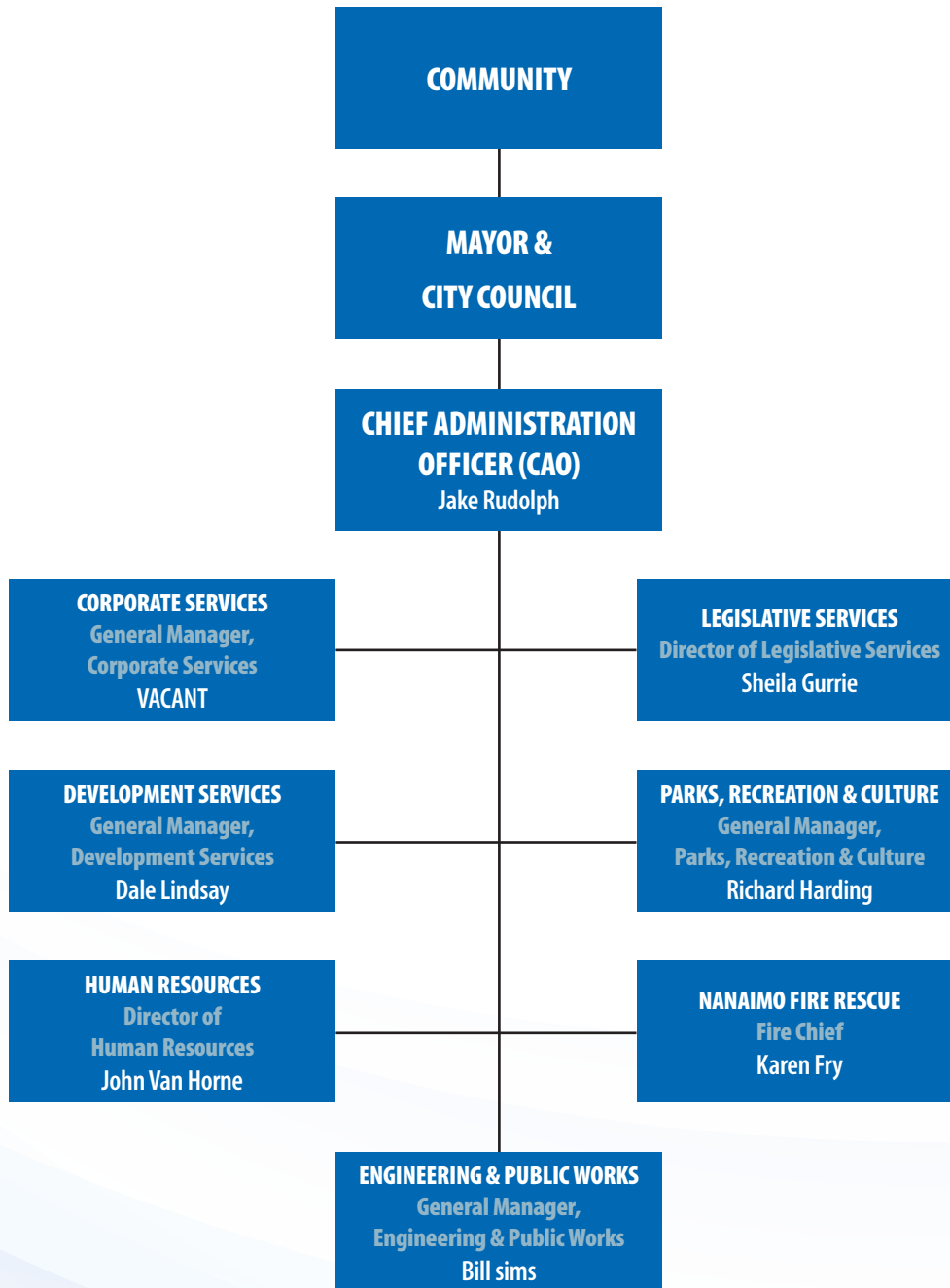
*Jake Rudolph*

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**Jake Rudolph**  
CAO, City of Nanaimo

# 2019 Organizational Chart

City of Nanaimo - as of December 31, 2019



# 2019-2022 Strategic Plan

In early 2019, Nanaimo's Mayor and City Council undertook a planning process with an independent consultant to define their vision and values for their term on Council. Through this process, Council identified four strategic themes for the plan: *Governance Excellence, Environmental Responsibility, Economic Health and Livability*. Under each of these themes are a number of key actions aimed to support and guide Council's long-term vision for Nanaimo.



On June 17, 2019, Nanaimo City Council adopted the *2019 – 2022 Strategic Plan*. Further revisions came forward through a facilitated workshop held on January 27, 2020, which sought to highlight themes and priorities not previously captured in the Strategic Plan. This Plan was revisited and re-adopted by Council at their March 2, 2020 Regular Council Meeting.

## VISION

**The City of Nanaimo's vision is to be a community that is livable, environmentally sustainable and full of opportunity for all generations and walks of life.**

## COUNCIL PRIORITIES

Four strategic themes were highlighted by Council as key focus areas for *The 2019-2022 Strategic Plan*:

**Environmental Responsibility:** *"We will protect and enhance Nanaimo's natural environment by looking after the community's biological diversity and adapt the way we live, work, recreate and move."*

**Governance Excellence:** *"We will develop a culture of excellence around governance, management and cost effective service delivery."*

**Livability:** *"We will proactively plan for Nanaimo's growth and focus on community infrastructure to support an inclusive, healthy, safe and desirable place to live."*

**Economic Health:** *"We create a vibrant culture of innovation, stewardship and partnership to encourage a diverse and healthy economy now and into the future."*



## Priorities

The 2019 – 2022 Strategic Plan identifies a number of key focus areas under each strategic theme to be integrated in annual operating plans and five-year investment plans.

Strategic Plan - Key Priorities Action Items				
<b>ENVIRONMENTAL RESPONSIBILITY</b>	2019	2020	2021	2022
Complete Climate Resiliency Strategy				
Recognize climate change and the impact on our community through our plans, strategies bylaws and actions				
Complete a Natural Asset Inventory and Strategy				
Conduct Downtown Mobility Study				
Update Community Sustainability Action Plan				
Work with Regional District of Nanaimo to increase the efficiency and effectiveness of public transit services in the City				
Work with Regional District of Nanaimo and other community organizations to develop food security for the region				
<b>GOVERNANCE EXCELLENCE</b>	2019	2020	2021	2022
Implement a new model of governance that allows Council to participate in an enhanced decision making process				
Undertake a review and update Council Policies and Bylaws				
Continue to work with Snuneymuxw First Nation through the Protocol Agreement Working Group to address issues and topics of mutual interest				
Enhance stakeholder relations with the Nanaimo Port Authority, School District 68, the Greater Nanaimo Chamber of Commerce and the Regional District of Nanaimo				
Seek grant funding opportunities from the Federal and Provincial governments for capital projects				
Advocate to the Federal and Provincial governments to take responsibility for mental health, affordable housing and social disorder issues				
Undertake a review of civic facilities to prioritize and plan for necessary upgrades, expansion and/or replacement				

LEGEND: In Progress Ongoing Complete Complete In Progress

# Strategic Plan - Key Priorities Action Items

LIVABILITY	2019	2020	2021	2022
Undertake a coordinated review of the Official Community Plan; Parks, Recreation and Culture Master Plan; Active Transportation Plan	√	☑		
Implement the Affordable Housing Strategy (short term rentals and adaptable housing regulations)	√	☑		
Adopt an age-friendly City plan to support Nanaimo being recognized as an Age Friendly British Columbia (AFBC) Community	√			
Support arts, culture and recreation as an integral part of everyday life	√	☑		
Continue to ensure our facilities and programs are safe and accessible to all people in our community	√	☑		
Update the Water Supply Strategic Plan		☑		
Complete and update the Fire Service Delivery Plan	√	☑		
Work with the RCMP in setting annual policing priorities and responding to emerging community safety issues	√	☑		
Work with the RCMP, Bylaw Services, community and neighbourhood block watch programs to reduce social disorder issues and enhance public safety	√	☑		
Support the work and implement the recommendations of the Health and Housing Task Force to address the health and housing crisis in our community	√	☑		

LEGEND:  In Progress  Ongoing  Complete √ Complete ☑ In Progress





# Strategic Plan - Key Priorities Action Items

<b>ECONOMIC HEALTH</b>	2019	2020	2021	2022
Identify and implement the most appropriate Economic Development model for Nanaimo	√	⊙		
Complete an Economic Development Strategy		⊙		
Continue to work with tourism sector (i.e. Nanaimo Hospitality Association, Tourism Nanaimo, Vancouver Island Conference Centre) to increase tourism in Nanaimo	√	⊙		
Complete feasibility work and conceptual design for on-beach options for the Departure Bay Waterfront Walkway	√	⊙		
Construct an interim walkway around One Port Drive	√			
Develop City property at One Port Drive	√	⊙		
Implement improvements in the downtown core to increase pride of place, stimulate the economy and address public safety concerns.	√	⊙		
Council advocate for a fast ferry service or other forms of transportation improvements for connectivity	√	⊙		

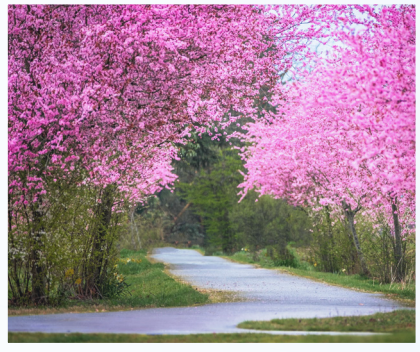
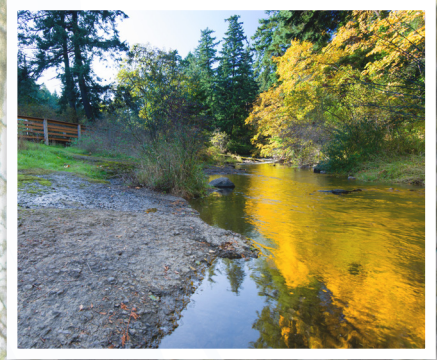
LEGEND:  In Progress  Ongoing  Complete  Complete  In Progress





# NANAIMO...

*beautiful in every season*



Nanaimo Highlights



# City Departments

City Departments deliver a wide range of services to the community. The following section provides an overview of each department, including performance measures, 2019 accomplishments and 2020 initiatives. Also noted are specific links to implementation of key plans.

## CAO Office

Nanaimo City Council consists of the Mayor and eight Councillors. They are responsible for local government leadership and decision making, establishing the City's policies and priorities. They make decisions regarding programs and services in the City.

The Chief Administrative Officer (CAO) is the liaison between Council and City staff. Providing advice and recommendations to Council on City policy (and operations), the CAO implements Council policies and decisions. The CAO demonstrates managerial leadership and directs staff.

City staff provide objective, professional advice to Council, and implement Council's decisions. They do so, in accordance with policies and bylaws, and in compliance with powers granted by the provincial legislature through statutes, such as the *Community Charter* and the *Local Government Act*.

### Chief Administrator's Office - 2019 Accomplishments

Accomplishments	Linked To	Additional Information
Provide administrative leadership to the organization's 700 employees		The CAO worked closely with the Senior Leadership Team to achieve the overall work program
Address the ongoing requirements of Council priorities	Governance Excellence	-Council meeting agendas are a priority -Weekly meeting with Mayor
Provide strategic leadership and policy advice to Council		

### Chief Administrator's Office - 2020 Initiatives

Initiatives	Linked To	Additional Information
Strategic Planning	Strategic Plan	Advance and implement the goals of Council's Strategic Plan.
Partnerships and Relationships	Strategic Plan	Build relationships with federal, provincial, regional and local partners and stakeholders.



# Development Services

The Development Services Department serves Council and its committees, residents, businesses, property owners, builders, design professionals, other departments, senior levels of government and community groups.

The department is organized into seven sections:

- Administration
- Community Development
  - Permit Centre and Business Licensing
  - Bylaw Services and Parking
  - Community Planning
  - Economic Development
  - Real Estate
- Development Approvals
  - Building Inspections
  - Current Planning
  - Engineering Development and Environment
  - Subdivisions



## Administration

- Directs and supports the activities of the department
- Provides advice to Council on all matters related to the planning and development of the community
- Ensures that the department's goals and objectives are consistent with Council policy, plans and direction
- Monitors and establishes department policies, procedures and practices with a focus on customer service
- Supports the work of Council committees

## Permit Centre and Business Licensing

- Administers business licenses for the municipality, including co-operation with the inter-community business licence cooperative of Vancouver Island
- Provide front line service for customers in the Service and Resource Centre building with support from representatives from Development Services

## Bylaw Services and Parking

- Identifies, investigates, mediates and resolves bylaw violations and provide enforcement service to all City departments
- Manages the City's parking function by providing bylaw, traffic and parking enforcement and the City's downtown parkades

- Oversees the City's Animal Control contract
- Provides response to social disorder in the downtown core and City parks
- Liaises with the RCMP and coordinates approaches to safety and security

## **Community Planning**

- Implements the City's vision identified through the Official Community Plan (OCP)
- Addresses growth management and sustainability for Nanaimo
- Administers the Development Permit Area Guidelines
- Manages the City's Heritage Program
- Addresses strategic priorities regarding social equity, cultural diversity, reconciliation and community health issues
- Provides support and information to social agencies and deliver community and social services programs

## **Economic Development**

- Supports new business start-ups
- Promotes business retention and expansion
- Attracts new business and investment in the City
- Promotes Nanaimo as a premiere destination for business and residents

## **Real Estate**

- Administers the City's land assets, including offering strategic advice on asset management and coordinating the sale and disposition of surplus lands
- Acquires land for City projects, including land for new roads, parks, recreation facilities, City buildings and brownfield site redevelopment
- Provides property management services through preparation of lease and licence documents
- Liaises with property owners pre- and post-construction for City projects
- Administers City charges on private property and secure rights of way for private utilities

## **Building Inspections**

- Promotes livability, fire, health and life-safety standards in the community
- Reviews permit applications and conducts inspections within a framework of municipal policies and land use regulations and the BC Building Code
- Administers collection of Development Cost Charges for commercial, industrial, multi-family projects

## **Current Planning**

- Reviews and provides recommendations to Council on OCP amendments, rezonings, temporary use permits, development permits, development variance permits, liquor applications
- Responds to public inquiries in relation to rezonings, DPs, cannabis and liquor licence applications and general planning inquiries
- Reviews business licence and sign permit applications
- Supports the Design Advisory Panel and Board of Variance
- Administers and updates Zoning Bylaw and related land use and development bylaws



## Engineering Development and Environment

- Reviews, coordinates and approves the development-driven engineering works
- Processes works-in-city-streets permits and fill permits
- Administers and enforces the Tree Protection Bylaw and Urban Forest Strategy
- Maintains statistics for the value of civil works constructed through development
- Develops environmental policies for the City
- Designs and supports the implementation of environmental and climate action initiatives

## Subdivisions

- Responds to public information requests through the Permit Centre
- Administers the Subdivision Control Bylaw
- Reviews subdivision applications for compliance with Federal and Provincial statutes and regulations and municipal bylaws
- Processes development permit and development variance permit applications required for subdivision approval
- Administers applications for subdivision approval under the Land Title Act, Strata Property Act and Local Government Act
- Administers collection of Development Cost Charges for fee simple subdivisions

## Development Services - Performance Measures

Measure	2017	2018	2019
New single dwellings	309	264	208
Total new dwelling units	856	947	1,877
Total annual construction value	\$204,126,491	\$216,026,087	\$445,385,668
Permit processing time for single dwelling	4.5 weeks	5.4 weeks	7.14 weeks
Processing time for rezoning	31.7 weeks	38.2 weeks	40.6 weeks
Total annual construction value - civil infrastructure	\$5,736,826	\$16,185,580	\$8,700,460
Permits issued (works in City streets + fill permits)	75	89	99
DSA processing time	4.8 weeks	5.4 weeks	7.56 weeks
Tree removal permits	122	120	126
Tree vouchers (program funded by tree replacement cash-in-lieu payments)	600	700	800
New business licence applications received	709	837	946
General Bylaw: Number of calls		2,432	3,715
Municipal Enforcement: Number of calls		1,072	1,441
Animal Control: Number of calls		1,993	1,316

## Development Services - 2019 Accomplishments

Accomplishments	Linked To	Additional Information
Health and Housing Task Force	Strategic Plan, OCP, Affordable Housing Strategy and Homelessness Action Plan	The Health and Housing Task Force was formed at the direction of Council to address the health and housing crisis in our community. The mandate of the task force is to work with the Nanaimo Homelessness Coalition to fulfill the Community Plan requirements of the Federal "Reaching Home" funding, determine the optimal governance structure to implement the Nanaimo Action Plan to End Homelessness, oversee the implementation of the Coalition's Action Plan to End Homelessness and Nanaimo's Affordable Housing Strategy and to provide recommendations to Council on other issues arising from and giving rise to homelessness in our community.
Community Advisory Committees (CACs)	Strategic Plan	Following the closure of tent City, two temporary supportive housing sites were established at 2020 Labieux Road and 250 Terminal Ave. CACs were established to provide a vehicle for engagement between the City, BC Housing, the operators and the local neighbourhoods. CAC meetings were held regularly through 2019 to address issues arising from the temporary supportive housing projects.
Affordable Housing Opportunities	Strategic Plan	The City worked in partnership with BC Housing to develop a strategy for delivering a range of affordable housing projects in the City for seniors, families and those requiring supportive housing.
Inter-Community Business Licence Bylaw Amendment	Strategic Plan	The inter-community business licence bylaw was implemented in 2013 with steady growth in participation year over year and currently boasts participation of 564 Nanaimo businesses. The program included municipality participation from as far north as Campbell River to as far south as North Cowichan. The amended bylaw has expanded participation to allow for the inclusion of municipalities in the Greater Victoria region.
Redevelopment of 1 Port Drive	Strategic Plan	In 2019, the City removed the final encumbrances from 1 Port Drive with the completion of a land transfer with Seaspan Ferries Corporation. In addition, a new at-grade road was constructed from Front Street to the South Downtown Waterfront and an interim waterfront walkway was established.
Review of Economic Development Function	Strategic Plan	Council undertook a review of the City's economic development function in 2019. The final report set out a series of recommendations around the scope of services to be delivered and identified a hybrid model of service delivery with services provided both in house and through a City owned agency. In 2019, the Economic Development Task Force was established to oversee the creation of an Economic Development Strategy and to flesh out the mandate of the external agency.
Home Based Business Regulations Update	Strategic Plan	Home-based businesses comprise 38% of all business licences in the City. After a comprehensive review, a number of amendments were made to update the home based business bylaw including changes to permitted uses, number of clients and employees.
Age-Friendly Planning and Seniors Connections	Strategic Plan, OCP	Under the leadership of Seniors Connect, the Nanaimo Seniors Task Force was created to support the development and implementation of an age-friendly City plan. The plan address issues facing seniors and other Nanaimo residents across nine topic areas.



## Development Services - 2019 Accomplishments (con't)

Accomplishments	Linked To	Additional Information
Departure Bay Waterfront Walkway Feasibility Study	Strategic Plan	Council advanced a feasibility study to establish an on-beach waterfront walkway from BC Ferries Departure Bay Ferry Terminal to Battersea Ave. The feasibility study examined the environmental, archaeological, geotechnical and wave action issues associated with developing the walkway.
Telus Pure Fibre Agreement	Strategic Plan	The City of Nanaimo entered into an agreement that will see a \$90 million investment in a fibre optic network to 90% of residents in the City. Upon completion of the installation, residents in the City will have access to the highest internet speeds in the world. The investment by Telus will level the playing field for technology firms in terms of internet access and enable more tele community options.
Updates to Various Bylaws	Strategic Plan	A number of amendments were made to various bylaws, including the parks bylaw, public nuisance bylaw, bylaw enforcement bylaw, nuisance abatement and cost recovery bylaw and traffic bylaw.
Record Levels of Development		Supported a record level of development approvals: \$445 million in building permits issued, including 1,877 residential units.
General Amendments to Zoning Bylaw	Strategic Plan	Ensuring clarity and current best practices are reflected in City's zoning regulations.
Online Development Distribution Mapping Tool	Strategic Plan	Developed a new GIS-based distribution map of development activity to inform transit service delivery.
Woodstove Change-Out Program	Strategic Plan, Community Sustainability Action Plan	Issued 25 wood stove exchange rebates through the Regional District of Nanaimo in 2019 to encourage the change-out of older wood burning stoves to higher efficiency alternatives to improve air quality.
Home Energy Assessment Rebate Program	Strategic Plan, Community Sustainability Action Plan	Issued 39 rebates in 2019 for the completion of Energuide Home Energy Assessments. These assessments help homeowners better understand the energy efficiency improvement opportunities in their home.
Global Covenant of Mayors for Climate and Energy (GCoM) Canada	Strategic Plan, Community Sustainability Action Plan	In December 2019, the City signed onto the Global Covenant of Mayors Canada working closely with the Federation of Canadian Municipalities and Local Governments for Sustainability (ICLEI) who provide technical support and expertise to help signatory communities develop and implement their climate mitigation and adaptation plans.
Urban Forestry Program (Management and Protection of Trees Bylaw)	Strategic Plan, Urban Forestry Management Strategy	Issued 126 Tree Removal Permits and responded to 38 formal complaints about illegal trees. 800 tree vouchers were provided to residents to plant and maintain trees on private property.
City of Nanaimo Environment Committee Established	Strategic Plan	The City's Environment Committee was established by Council in the summer of 2019. The committee's mandate focuses on implementing Council's Climate Emergency Declaration. Currently, the committee is involved in the review and update of the City's Community Sustainability Action Plan.

## Development Services - 2020 Initiatives

Initiatives	Linked To	Additional Information
ReImagine Nanaimo Community Engagement Process	Strategic Plan	A collaborative, multi-department project involving extensive engagement to update the City's Official Community Plan (OCP). The update will build on the success of the current OCP which has promoted densification and protected sensitive lands. The project will be based around the pillars in the City's Strategic Plan and Council's declaration of a climate emergency.
Economic Development Strategy	Strategic Plan	Completion of a new 5-year economic development strategy to guide City policy and investment.
Creation of External Economic Development Agency	Strategic Plan	Creation of an external economic development agency to help monitor and deliver the economic development strategy.
Update of Business Licence Bylaw	Strategic Plan	Update of the Business Licence Bylaw to incorporate recent changes in legislation.
Downtown Improvements	Strategic Plan	Continue to work on a coordinated approach to encouraging investment in the downtown core and address issues raised by Council and the public.
Departure Bay Waterfront Walkway	Strategic Plan, Waterfront Walkway Implementation Plan	Completion of the feasibility study and functional design for an on-beach waterfront walkway from BC Ferries Departure Bay Ferry Terminal to Battersea Road.
Health and Housing Task Force	Strategic Plan	Continue to support the Health and Housing Task Force and implement the recommendations to address the health and housing crisis with partners from other levels of government and community organizations.
1 Port Drive	Strategic Plan, Port Drive Master Plan	Completion of geotechnical and environmental work in advance of rezoning the property to align with the Port Drive Master Plan.
Fifth Street MOU with BC Housing	Strategic Plan	Continue to work with BC Housing, School District 68 and Snuneymuxw First Nation on the redevelopment of 3 parcels of land on Fifth Street for housing, education and recreation.
Animal Control Service Review	Strategic Plan	The Animal Control Contract expires in 2020, and a consultant has been engaged to advise Council on the preferred service delivery model.
Hospital Area Parking Plan		Implementation of the Hospital Area Parking Plan.
Community Amenity Contribution Policy Review	Strategic Plan, OCP, Affordable Housing Strategy	Complete review of best practices in collecting CACs and update Council policy.
General Amendments to Zoning Bylaw	Strategic Plan	Update zoning regulations to ensure clarity and reflect current best practices.
Development Approval Procedures and Notification Bylaw Review	Strategic Plan	Update existing Procedures Bylaw to reflect current legislation and best practices.
Step Code Rezoning Policy	Strategic plan, Step Code Implementation Strategy	Create new policy to secure Step Code requirement for future development through the rezoning process.
Subdivision Control Bylaw Update	Development Approvals 2020 Business Plan	Update the City's Subdivision Control Bylaw (originally adopted in 1989) to ensure that it reflects current legislative requirements and best practices.

## Development Services - 2020 Initiatives

Initiatives	Linked To	Additional Information
Adapt processes to maintenance service levels during COVID-19 pandemic	Strategic Plan	Develop methods to allow full service levels to continue during the COVID-19 pandemic, including customer inquiries, pre-application meetings, submission, review and approval of all permits and development approval applications. This initiative is on-going as processes are continuously improved. Improvements to overall process efficiency and business resiliency are anticipated as a result.
CleanBC Better Homes Rebate Program	Strategic Plan, Community Sustainability Action Plan	Coordinate the City's support for building energy retrofits through the Provincial CleanBC with a commitment of up to \$100,000 in matching funds through to March 2022.
Fortis BC's Rental Apartment Efficiency Program	Strategic Plan, Community Sustainability Action Plan	Support existing rental building energy efficiency improvements through participation in Fortis BC's Rental Apartment Efficiency Program.
Energy Step Code Strategy Review	Strategic Plan, Community Sustainability Action Plan	Support the Environment Committee in reviewing and recommending options to accelerate the City's implementation of the BC Energy Step Code.
City of Nanaimo Climate Resiliency Strategy	Strategic Plan, Community Sustainability Action Plan	Coordinate the final review and Council consideration of the City's Climate Resiliency Strategy. The strategy is the result of a two-year process to better understand the expected climate impacts and vulnerabilities on the City's infrastructure and residents. The strategy lists best management practices and actions to address or avoid these climate related risks.
City of Nanaimo Community Sustainability Action Plan Update	Strategic Plan	Support the update of the City's 2012 Community Sustainability Action Plan. This will identify actions and programs to help lower community GHG emissions and develop a methodology to accurately and consistently monitor community emissions in order to measure progress and inform future policy and program development.





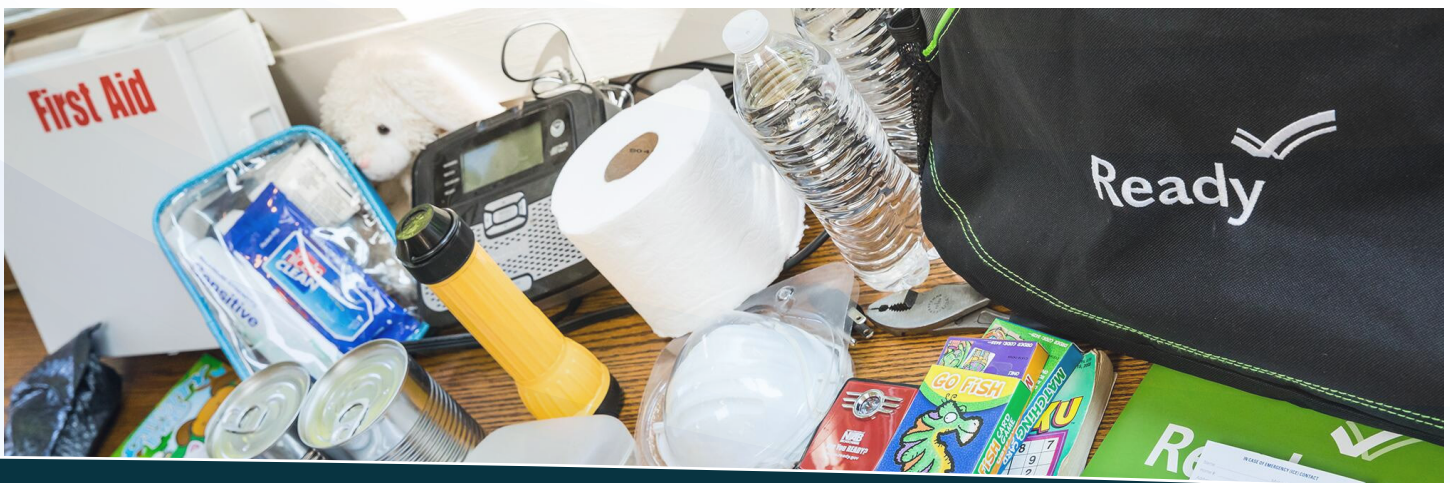
# Emergency Management

The City is required under the Local Authority Emergency Management Regulation, as well as the BC Emergency Program Act to support, maintain and fund an emergency management organization. Emergency Management develops and supports the City's ability to respond to emergency and disaster events. Emergency Management responds to and supports the response and recovery from small to large scale emergencies, the development of emergency plans, coordinates City departments in response and recovery, trains City staff, provides public education and manages an Emergency Support Services Volunteer Program which also works with neighbouring communities.

A core part of the department is the management of the Emergency Coordination Centre (ECC). The ECC is a critical part of the Emergency Program and the City's ability to respond to emergencies. Contained within the ECC is multiple layers of communications, infrastructure information, mapping systems and the tools required to assist.

## Emergency Management - Performance Measures

Measure	2017	2018	2019
Number of Emergency Coordination Centre staff exercises	24 Staff take ongoing training courses offered through EMBC; 20 Business Continuity Tabletops	4 Staff take ongoing training courses offered through EMBC	4 Staff take ongoing training courses offered through EMBC
ESS Call Outs	22 -109 adults -21 children -13 pets	18 -23 adults -5 children -3 pets	34 -supported 47 residents -12 pets -attended 2 open houses
Public Education	15	8	8 (2 Open Houses)
ECC Activations	2 Operational	5 (3 actual; 2 operational)	4 (2 actual; 2 operational)
ESS Exercises	2 (table top)	2 (table top)	2 (table top)
Community Emergency Exercises	5	3	3



## Emergency Management - 2019 Accomplishments

Accomplishments	Linked To	Additional Information
Ongoing participant in Fire Station 1 build for ECC Room	Livability	The City of Nanaimo ECC is located in the Fire Station #1 rebuild.
Participant in Climate Resiliency Study	Livability	The City completed a climate resiliency study; Emergency Manager participated to support planning.
Setup of Protection Island Emergency Support Services Team	Livability	After the 2018 windstorm, residents on Protection Island approached the Emergency Manager to discuss ways to build resilience in their community. As a result, a dedicated group of Protection Island residents joined the Emergency Program Emergency Support Services (ESS) volunteer program to support residents in future emergency events working under direction of the City of Nanaimo Emergency Program/EOC.
Hosted and participated in military exercise	Livability	DART team conducted exercise in Nanaimo. Emergency Program participated and supported the exercise in our community.
2018 winter storm post incident analysis and finalization of recovery funding	Livability	Completed a comprehensive post incident analysis of City EOC response to improve and enhance emergency response and submitted final cost recovery documentation to EMBC for expenses that qualified for Disaster Financial Assistance.
Selection and launch of new City of Nanaimo Emergency Notification System – Voyant Alert!	Livability	Launched and implemented the emergency portion of the mass communication software, including organizational set up and training support.
Education (public presentations, Emergency Preparedness Week and Great BC Shakeout)	Livability	Provided education sessions to residents and supported marketing, advertising and information for Emergency Preparedness Week and the Great BC Shakeout.
Exercises (oil spill, Port Authority, ESS)	Livability	Attended community exercises in the Incident Command structure and developed and conducted training for ESS volunteers.
Member of UBC Maritime Disruption Study	Livability	Participated in study on Maritime Disruption post disaster.
Wildfire and severe weather operational readiness	Livability	Conducted readiness sessions with City Departments, other key stakeholders and the RDN to prepare for wildfires and severe weather.
Beban power substation planning	Livability	Worked with Parks Recreation and Culture to submit a higher level of service for generators at Beban Park.
Host for provincial training course	Livability	Provided host facilities for Island Local Government employees for Emergency Management Training.





## Emergency Management - 2020 Initiatives

Initiatives	Linked To	Additional Information
Summer and fall response preparation	Livability	EOC Operational Readiness for wildfire and severe weather seasons with all City departments, RDN and Snuneymuxw.
Update Emergency Response Plan	Livability	
Post COVID-19 analysis	Livability	Complete post incident analysis on EOC response to COVID-19 and prepare for fall in anticipation of it resurfacing.
ECC exercise (fall)	Livability	Conduct table top exercise for staff and community/regional partners.
UBC Emergency Preparedness App	Livability	Host community for development of UBC Emergency Preparedness app; 3 other communities are participating in this and development is funded through a successful grant application.
Disaster staging community planning (tentative)	Livability	Create working group with key stakeholders and organizations to support sharing of best practices and enhance cooperation and communication.
Education (Emergency Preparedness Week and Great BC Shakeout)	Livability	Marketing and advertising campaign for public education.





# Engineering and Public Works

Engineering and Public Works is responsible for managing approximately \$2.6 billion in built assets and infrastructure. The department provides City services relating to engineering services, transportation systems, garbage, recycling, water, sewer and drainage and has responsibility for the following sections:

## Engineering Services

Engineering Services plans, designs and constructs new and upgraded infrastructure, including roads, drainage, sewer and water. This section is responsible for long-term planning for transportation and utility infrastructure to meet the future needs of the community.

## Transportation

Transportation manages all aspects of mobility planning, design and road maintenance. This includes plans or studies, road designs and the maintenance and operation of transportation infrastructure such as signage, sidewalks, traffic signals and lighting and snow and ice control.

## Garbage and Recycling

Garbage and Recycling manages the solid waste, recycling and organic collections for City residences.

## Water

The City's water treatment plant, dams, reservoirs, and 640 km of supply and distribution mains are managed by the Water Section. This section is also responsible for planning, capital works upgrades, operations and maintenance of infrastructure that supplies adequate and safe water to the community.

## Sewer

The Sewer Section is responsible for the operation and maintenance of the City's sanitary collection system. The Regional District of Nanaimo operates the liquid waste treatment facility.

## Drainage

The City's storm drainage collection system is operated and maintained by this section. This section is also responsible for the infrastructure, including storm sewer pipes, ditches, outfalls and detention facilities.



## Engineering and Public Works - Performance Measures

Measure	2017	2018	2019
Number of water quality complaints	25	7	13
Daily water consumption per capita	429 litres	416 litres	390 litres
Solid waster (kg per household) -Garbage -Recycling -Organics	-Garbage: 140 kg/hh -Recycling: 118 kg/hh -Organics: 125 kg/hh	-Garbage: 169 kg/hh -Recycling: 125 kg/hh -Organics: 125 kg/hh <i>*The City added yard waste to solid waste collection program in 2018</i>	-Garbage: 191 kg/hh -Recycling: 126 kg/hh -Organics: 247 kg/hh <i>*2019 was the first full year in which all curbside service residents utilized automated carts</i>
Garbage diversion	64%	65%	66%
Drainage mains renewed - km	0.5 km	1.0 km	3.2 km
Drainage mains condition assessment - km	6.6 km	23.5 km	9.1 km
New cycling routes - km	6.0 km	1.2 km	2.8 km
New sidewalks - km	1.5 km plus 4.9 km through development	0.6 km	1.4 km
New pedestrian-activated beacons	2	3	3
New transit shelters	1	4	3
Sanitary sewer mains renewed - km	2.8 km	3.2 km	2.6 km
Sanitary sewer mains condition assessment - km	16.1 km	52.3 km	40.5 km
Water mains renewed - km	4.1 km	5.9 km	6.6 km
Watermain breaks	8	6	8
Private sanitary sewer backup reports completed	0	2	3
Private storm sewer flooding reports completed	0	8	0
Work orders completed by Public Works crew	9,291	8,294	8,451





## Engineering and Public Works - 2019 Accomplishments

Service	Accomplishments	Linked To	Additional Information
Transportation	Update of City Standards	Transportation Master Plan	Updated the Manual of Engineering Standards and Specifications to include Complete Street Design Principles.
	Downtown Mobility Hub Project	Transportation Master Plan	Began public engagement on the Downtown Mobility Study.
	LED Street Light Conversion Program		Began public engagement on the Downtown Mobility Study.
	Created an Active Route to School Toolkit in collaboration with SD68	Transportation Master Plan	
Water	Water System Condition Assessment and Strategic Replacement		Started pilot program to update the condition of water pipes that will support the prioritization of water infrastructure renewal/upgrade projects with field tablets.
	Rebuild of City-wide water system model in InfoWater		Water system model being built with most current GIS data and calibrated with Fire Hydrant flow tests and water system data from City SCADA system - Ongoing.
	5 Water System reviews and 22 Sprinkler Analysis Reviews in City Wide Water Model for Developments		As part of As & When City Wide Water Modeling consulting services contract.
Sanitary Sewer	Departure Bay Sewer Catchment Master Plan		Continued work on the master plan.
	14 Sanitary System reviews in Sewer Model for development		Continued work on the master plan.
Drainage	Eagle Point Catchment Master Plan - ongoing		Continued work on the master plan.
	Completed Northfield Road Sub-Catchment Study		
	Completed Wexford & Tenth Area Storm Drainage Study		Created storm drainage model to size culverts on Tenth, Lawlor and Twelfth and prepared preliminary designs of culverts.
Solid Waste Collection	Injury Reduction		Injuries have fallen by over 90% since the introduction of automated collection.





## Engineering and Public Works - 2020 Initiatives

Service	Initiatives	Linked To	Additional Information
Transportation	Active Transportation Plan (ATP)	Transportation Master Plan	Taking a focused look at active transportation and how it will continue to grow and expand. Refine a strategy to increase safety, accessibility, and encourage mode shift.
	Centralized Traffic Signal Management System (TSMS)	Transportation Master Plan and Asset Management Plan	A TSMS will enable staff to efficiently monitor and assess traffic signal functionality both for traffic flow efficiency and for hardware operation.
	Transit Integration Studies: Bus Rapid Transit – Route 50 Frequent Transit – Route 40	Transportation Master Plan	This is a partnership process to create a more cohesive system that will enhance mass transit operations with the community.
	Street Use and Transportation Bylaw Update	Transportation Master Plan	Updating Street Use and Transportation Bylaws will ensure that new standards and mobility priorities are supported by the community.
Water	Complete rebuild of City-wide water system model in InfoWater		Ongoing.
	Complete PZ 20 FH pressure testing pilot		Pilot testing successfully completed and discussing if will complete rest of City.
Sanitary Sewer	Complete Departure Bay Sewer Catchment Master Plan		Master Plan expected to be completed in 2020.
	Construct three new sewer flow monitoring stations		New stations will be located on White Eagle Terrace, at intersection of Departure Bay and Strongitharm and at 3190 Hammond Bay Road.
	Brechin Catchment Sewer Master Plan		Plan to start work on Brechin Master Plan.
Drainage	Complete Metral Drive Ph2 Drainage Study		To be completed for Metral Drive Corridor Upgrades.
	Complete Howard and Seventh Detention Pond Study		
	Start next Storm Drainage Master Plan		
	Complete Eagle Point Catchment Master Plan		Master Plan completed in April 2020.



# Finance

The Finance Department provides financial support and stewardship that supports City departments delivering current and future service levels as directed by Council.

The department is organized into the following:

## Administration

- Provides leadership and coordination of department activities
- Provides financial support and advice to all City departments and Council
- Ensures implementation of policies, programs and other directions of Council and management team

## Revenue Services

- Billings and collections
- Accounts receivables
- Maintains property information

## Accounting Services

- Reporting and accounting functions, including accounts payable
- Cash management
- Annual financial statements
- Property insurance

## Financial Planning

- Preparation of Five-Year Financial Plan
- Long-term financial planning and analysis
- Business cases
- Grants administration (application and management of senior government grants)

## Payroll

- Process bi-weekly payroll
- Reporting requirements

## Purchasing

- Oversees departmental purchases to ensure compliance with the Purchasing Policy
- Provides purchasing support and advice to all City departments
- Facilitates purchasing process
- Maintains appropriate and secure inventory





## Finance - Performance Measures

Measure	2017	2018	2019
Number of invoices processed by Accounts Payable	22,452	24,431	21,930
Number of Homeowner Grants claimed on line	59.1%	60.7%	63.5%
Number of Purchasing files opened for new or renewed contracts	311	333	237

## Finance - 2019 Accomplishments

Accomplishments	Linked To	Additional Information
Reserve Policy Development	Strategic Plan, Core Review	Developed and presented a new reserve policy to Council to ensure that the City of Nanaimo is committed to sustainable, prudent and transparent management of financial resources used to provide valued community services.
Debt Policy Development	Strategic Plan, Core Review	Developed and presented a new debt policy to Council, which sets out basic objectives and principles of borrowing while providing guidance for staff in making future recommendations.
EFT Internal Control Improvements		Implemented an additional layer of internal control to combat the global increase of electronic funds transfer (EFT) fraud; this improvement led to the detection of a fraudster who targeted the City while posing as an existing City of Nanaimo vendor.
Completed a Multi-Jurisdictional Contract		Worked with the RDN, SD68, and the VIRL to create a multi-jurisdictional contract for office products.
Sustainable Procurement Development	Strategic Plan	-Commenced preliminary work to include social, environmental and ethical procurement in the Procurement Policy -Commenced social procurement training.

## Finance - 2020 Initiatives

Initiatives	Linked To	Additional Information
Municipal Budgeting Software Replacement		Financial Planning is undertaking a project to implement new budgeting software as the current software has reached its end of life; the goal of the new software is to improve the efficiency of budget development, management and reporting processes.
Advance Sustainable Procurement	Strategic Plan	Purchasing will continue working on the Procurement Policy to include social, environmental and ethical procurement.
E-Bidding		Purchasing plans to implement an e-bidding software solution in 2020.

# Human Resources

The Human Resources Department provides professional human resources services, specialized advice and support to the organization.

The department's core services include:

- Recruitment and selection
- Training and employee development
- Employee and labour relations
- Job classification and reclassification
- Compensation and benefits administration
- Occupation health and safety
- Disability management

In addition, the Human Resources Department performs a number of key functions within the City. This includes social and wellness activities, recognition of long-service employees and oversight of the City's security ID card program.

## Human Resources - Performance Measures

Measure	2017	2018	2019
Employee turnover rate	6.0%	6.9%	5.3%
Number of job postings	104	131	134





## Human Resources - 2019 Accomplishments

Accomplishments	Linked To	Additional Information
Collective agreement negotiated with CUPE	Governance Excellence	Four-year collective agreement achieved to the end of 2022.
Review and revision of Management Terms & Conditions Bylaw	Governance Excellence	Revised bylaw approved by Council; tightened restrictions around banking vacation.
Assisted Council in developing Code of Conduct, Strategic Plan and Whistleblower Policy	Governance Excellence	Important documents to set the foundation for this Council's term.
Developed handbook for new managers	Governance Excellence	For new managers to find important information and resources.

## Human Resources - 2020 Initiatives

Initiatives	Linked To	Additional Information
Supporting organization during COVID-19 pandemic; working with union and managers to implement non-traditional work arrangements	Governance Excellence	-Assist departments to redeploy staff to temporary vacancies in light of facility closures. -Work with Union to develop special agreements on various terms and conditions, including days and hours of work.
Reducing lost time accidents	Governance Excellence	Continued focus on reducing accidents and decreasing the duration of time loss claims through modified duties.
Addressing legacy litigation from former employees	Governance Excellence	Likely to be delayed due to Human Rights Tribunal staff availability and physical distancing measures.
Conclude negotiations with IAFF	Governance Excellence	Initially planned for Q1; on hold due to the COVID-19 pandemic.



# Information Technology

The Information Technology (IT) department provides leadership in innovative application of computer technology, geographic information system (GIS) services, the City's website, desktop and mobile computing, networking and telephone technology.

The department consists of two primary sections:

- Technical & Client Services manages the core IT Infrastructure for the City and provides front line service desk support.
- Application Services consists of three business units, supports complex business systems and GIS services for the City.



## Information Technology - 2019 Accomplishments

Accomplishments	Linked To	Additional Information
Corporate Asset Management System	Asset Management	Developed and issued a Request for Information (RFI).
NanaimoMap		Upgraded the system to enable citizens and visitors to access using mobile computing devices.
Network Security		Performed an information security gap assessment and implemented network security enhancements.
Windows 10 Upgrade		Desktop computers upgraded to latest operating system.
Telephone System		Re-configured City telephone system and handsets to be better prepared for an emergency.
CityProjects Management System	Asset Management	Re-developed CPMS application using modern technology, incorporating phase 2 enhancement requests and CAPEX requirements.
Sharepoint 2019 Upgrade	Asset Management	Upgraded the internal employee collaboration and intranet software platform to the most current supported technology.
2019 Air Photo Pictometry		Acquired new high resolution oblique aerial photography covering the City to assist staff with measurements from the office.
Parks Asset Inventory		Completed the initial capture of park asset spatial information for inclusion in the City's corporate GIS.



## Information Technology - 2020 Initiatives

Initiatives	Linked To	Additional Information
VICC Audio Visual (AV) Design		Develop scope, strategy and specifications for VICC AV asset renewal.
Asset Management	Asset Management	Improvements to City technical infrastructure, including printers, wireless, networking, storage and backup asset management plan.
Phone System Disaster Recovery		Develop a resilient communication system for the Mitel telephone system.
Dual Internet Service Provider (ISP) Implementation		Implement dual-ISP systems to enhance network resilience.
Network Infrastructure Redesign		Develop plan and strategy around moving to a next-generation network architecture.
IT Security Enhancements	Asset Management	Anti-malware software, SCADA audit, application penetration testing initiatives.
Lifeguard Scheduling Software		Assisting aquatics with the rollout of a vendor-hosted lifeguard scheduling software service for approximately 80 permanent and part time staff.
Electronic Document and Records Management System (EDRMS)		-Issue RFP to determine best fit technology. -EDRMS will be piloted in HR, Legislative Services, CAO Office, IT and Communications before being rolled out to the whole organization in 2021 and 2022.
As-Built Downloader		Provide a self-serve tool for consultants and contractors to access the as-built drawings to be able to plan for work in the City.
HubMap Version 2		Upgrading the internal map for staff to the latest technology platform and adding additional spatial layers for decision-making analysis.
Electronic Permit Submittal using DocuSign		Providing tools for citizens to digitally apply for permits without having to physically travel to City facilities.
Process Mapping and Efficiency Improvements		Continue the work of mapping out the City's internal business processes and making them more efficient with the use of technology.
GIS Mobile Collection Tools		Continue to roll out new mobile collection tools for City assets and initiatives.
2020 Orthophoto		Capture new 4 cm pixel aerial photography for internal staff to take observations without having to travel to the field.
Budget Planning Software RFP and Selection		Going to RFP for a new, modern City budget planning software system.
Traffic Analysis Tools		Provide new tools for analysis and reporting on traffic and collision data.
Signage Application Replacement		Replace the software system that manages the City's 25,000 signs with a modern system.
Fleet Software RFP and Replacement		Replace the software system that manages the City's fleet of vehicles and equipment.
New Zoning Layer	Asset Management	Update the City of Nanaimo's zoning layer to modern GIS mapping standards and provide the layer to the public and internal staff.

# Legislative and Communication Services

The Legislative Services Department provides legislative, policy and administrative expertise and services to Council, committees, task forces and City departments to ensure the City conducts its business in a manner that is consistent with provincial legislation and City bylaws. The department also manages all requests received under the Freedom of Information and Protection of Privacy Act, oversees records management services and municipal elections.

The Communications department works with all City departments to develop, advise and support internal and external communications plans and initiatives. This includes strategic communications, public engagement, media relations, issues management, marketing and social media best practices and use. The department also oversees the City's website, public engagement platform and four active social media channels.

The Legislative Services Department's responsibilities include:

- Providing Corporate Office functions, including Freedom of Information, Protection of Privacy and claim functions
- Providing legislative and governance recommendations and support to Council, committees and task forces on procedural matters as per the Local Government Act, Community Charter, bylaws and other legislation
- Providing Council, staff and the public with agenda and meeting materials
- Recording Council and Committee proceedings
- Maintaining records in compliance with statutory requirements
- Facilitating municipal elections, referendums and elector approval processes

The Communications department's responsibilities include:

- Providing Nanaimo residents with current and timely knowledge of Council decisions, City announcements and community events by using a variety of communication methods and outreach opportunities
- Developing and curating marketing communication materials to promote city-wide projects and initiatives coming out of the 2019 – 2022 Council Strategic Plan
- Working with City departments to explore online public engagement opportunities
- Fostering and enhancing relationships with the media and preparing City Council and subject matter experts for media interviews





## Legislative and Communication Services - Performance Measures

Measure	2017	2018	2019
Number of Freedom of Information requests	229	420	313
Liability claims closed	71	77	89
Number of committee meetings	116	99	49
Number of council/committee of the whole meetings	56	48	41
Number of FOIPPA staff education sessions	4	6	12
News Releases	229	230	131
Videos	43	85	33
Mailed newsletters	2	1	1
eTown Halls	1	1	2
My Nanaimo This Week eNews (new initiative started in fall of 2019)	0	0	28
Digital and social media analytics (key channels only)			Website: -3,900,000 Page Views -3,100,000 Unique Page Views Facebook: -8,000,000 Annual Reach of Page Posts Twitter: -1,000,000 Twitter Impressions

## Legislative and Communication Services - 2019 Accomplishments

Accomplishments	Linked To	Additional Information
Privacy Management Program	Good Governance	Developed and implemented a Privacy Management Program that includes: -Appointing a Records Information and Privacy Coordinator who is responsible for reviewing the City's privacy policies and security arrangements relating to the protection of personal information in the City's custody or control -Developing a Privacy Policy which was adopted by Council in September 2019 -Implementing a mandatory and comprehensive privacy training program for all City employees
Records Management Project	Strategic Plan	-Conducted a Request for Information (RFI) and published a Request for Proposals (RFP) for an Electronic Document and Records Management System (EDRMS). -Launched internal communication and change management strategy as part of the initial roll out of the Records Management Project. -Initiated the first department pilot project g: drive cleanup in Legislative Services.
Council's 2019-2022 Strategic Plan	Good Governance	Assisted with the development, curation and publication of Council's Strategic Plan.

## Legislative and Communication Services - 2019 Accomplishments (continued)

Accomplishments	Linked To	Additional Information
Public Engagement Technology	Good Governance	Secured a public engagement platform, Bang the Table, through a Request for Proposals. This online platform allows flexibility for residents to participate and engage on a number of City-led initiatives and projects.
My Nanaimo This Week eNews	Good Governance	Launched a weekly e-newsletter called My Nanaimo This Week in the fall of 2019. This newsletter features information about Council-related meetings, upcoming events, departmental/city-related news and important seasonal reminders. It is distributed on the City's website and social media channels.
@CityofNanaimo Instagram Account	Good Governance	Added Instagram as an additional social media channel to connect with a wider audience using imagery to build community and evoke "pride-of-place." Residents are encouraged to use #MyNanaimo so the City can share user-generated content.

## Legislative and Communication Services - 2020 Initiatives

Initiatives	Linked To	Additional Information
City Bylaws and Policies Renewal Project	Good Governance	A comprehensive review and subsequent renewal of the City's bylaws and policies that will produce a simpler, coherent, and consistent set of policies and regulations modelled after best practices in legislative drafting; Phase 1 of the project to commence in the summer of 2020
Privacy Management Program	Good Governance	Continued development of the Privacy Management Program, including ongoing mandatory and comprehensive training for all City employees. Completion of privacy impact assessments for all new initiatives undertaken by City staff.
Facebook Live	Good Governance	Implement the use of Facebook Live for special announcements to enhance audience reach.
COVID-19 Communications	Good Governance	Provide timely updates and information to credible sources to the public regarding public health orders from senior levels of government and officials. Continue to inform the public about any potential impacts the orders and directives may have on City services.
Launch "Get Involved Nanaimo"	Good Governance	Launch a new public engagement platform that will allow the City to reach a larger audience as not everyone can make it to public meetings or feel comfortable speaking up without hesitation at traditional in-person public engagement events.



# Parks, Recreation and Culture

The Parks, Recreation and Culture Department provides a range of services to the community through community and cultural facilities and venues, parkland, trails and community programming. The department maintains recreation facilities, including three aquatic facilities, three arenas, five community centres, four activity centres, The Port Theatre and Nanaimo Art Gallery. The department also maintains parkland throughout Nanaimo through urban park space, protected space, trail systems and amenities. The department works with community groups and organizations to provide additional community and recreation services through over 200 leases, licences and co-management agreements. Nanaimo's citizens and visitors utilize these parks and recreation assets for recreation, wellness and community events.



The department is organized into the following sections:

## Administration

- Develops policies and programs that support achievement of the vision, goals and objectives identified by the community in the City's Parks, Recreation and Culture Master Plan (2005), park improvement strategies and through other planning processes
- Plans, budgets and creates new initiatives
- Oversees and develops leases, licences and co-management agreements with community groups and organizations

## Aquatic Operations

- Aquatic Services are provided at Beban Pool, Nanaimo Aquatic Centre and seasonally at Westwood Lake Park and Kinsmen Outdoor Pool
- Provides drop-in programs, including, public swimming, aquafit classes and therapy sessions
- Provides programming for swimming lessons, aquatic courses and wellness programs
- Provides aquatic and facility rental space to user groups, organizations and individuals
- Hosts swimming competitions of different types from local to national levels
- Provides custodial and maintenance for aquatic facilities and two weight room facilities

## Arena Operations

- Arena Services are provided at Frank Crane Arena, Cliff McNabb Arena and the Nanaimo Ice Centre (four ice surfaces in total)
- Provides drop-in programs, including public skating, scrub hockey and parent and tot session
- Provides programming for skating lessons for all ages, hockey programs and inclusive programs for people with different abilities
- Provides ice and facility rental space year-round to user groups, organizations and individuals
- Hosts tournaments and competitions of different types from local to national levels
- Provides dry floor space seasonally for lacrosse and other sports to user groups, organizations and individuals
- Provides custodial and maintenance for arena facilities

## Culture and Events

- Delivers cultural programs and services to enhance community vitality
- Administers operating grant payments for the City's cultural facilities
- Responsible for permanent and temporary Public Art programs/projects

## Facilities Planning and Operations

- Responsible for developing and maintaining comprehensive asset management plans for all City facilities; project planning, budget planning, and preventative maintenance plans for civic facilities, including, but not limited to, all parks and recreation facilities
- Responsible for Corporate Energy and Emissions Management for the organization, including setting targets, monitoring progress and reporting results on actions taken to reduce energy use and green house gas emissions aligning with provincial requirements
- Meeting energy saving targets and the reduction of greenhouse gas emissions
- Responsible for operations, custodial services, maintenance and repairs of civic facilities throughout the organization
- Responsible for managing condition assessments for city-owned facilities and building components such as building envelope, electrical systems, mechanical systems (including plumbing and HVAC), as well as structural and seismic reviews
- Responsible for managing any studies or pre-design requirements as a result of findings in previously completed condition assessments
- Provides project management and project support for Parks, Recreation and Culture, Bylaw, Nanaimo Fire Rescue, Public Works, Police Services, and other civic facilities.

## Parks Operations

- Acquires, maintains and develops parkland divided into:
  - 13 City destination parks and over 90 neighbourhood parks
  - 32 sports fields, including 3 artificial turf fields
  - approximately 180 kilometres of trails
  - 1,085 hectares of parkland
  - 74 playgrounds
  - 12 dog off leash parks
- Sport and activity venues including, but not limited to, box lacrosse, tennis, pickleball, disc golf, basketball, skateboarding, mountain biking, road biking and sand volleyball
- Provides space to community groups for community gardens, greenhouses, lawn bowling green and a golf course
- Maintains horticulture areas, including plantings beds, planters, trees and naturalized areas
- Develops parks and open space plans, including consultation with users and the community
- Provides facility maintenance to all park outbuildings and picnic shelters
- Natural area management and working with volunteer groups to steward parks



## Recreation Services

- Services are provided at Beban Park, Bowen Complex and Oliver Woods Community Centre, other smaller activity centres, as well as in conjunction with aquatic and arena facilities
- Provides staffing for drop-in programs at all five major centres
- Provides programming services for recreation, wellness, fitness, culture and other activities for all ages
- Works with user groups and organizations to develop leases and shared use agreements for various community amenities
- Provides rental and programming space for user groups, organizations and individuals
- Provides in-house graphic design, promotions and marketing for the department
- Provides custodial and minor maintenance at all recreation facilities





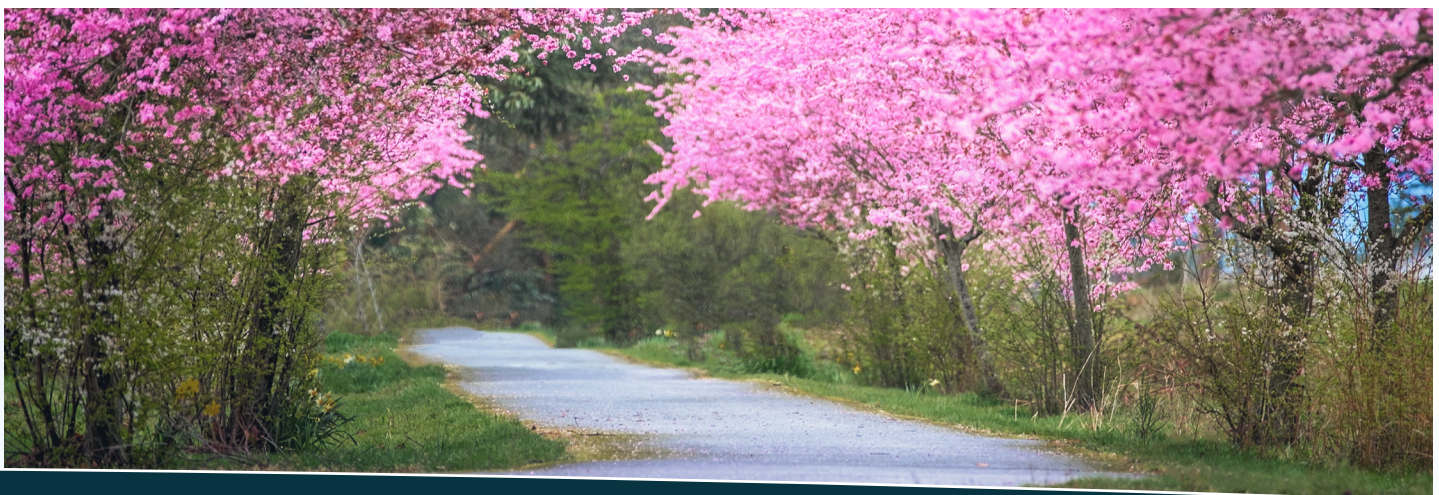
## Parks, Recreation and Culture - 2019 Accomplishments

Accomplishments	Linked To	Additional Information
Delivered, Hosted or Provided Support for Community Events	Strategic Plan	<ul style="list-style-type: none"> <li>-Concerts in the Park</li> <li>-Healthamongus</li> <li>-Earth Day</li> <li>-Family Fishing Day</li> <li>-Family Fun Nights</li> <li>-Canada Day</li> <li>-Rivers Day</li> <li>-Oceans Day</li> <li>-Multi-Day Sport Tournaments</li> <li>-Find the Golden Bucket Contest</li> <li>-Summer Playground Program</li> <li>-ViEx</li> <li>-Maple Sugar Festival</li> <li>-Kris Kringle Craft Fair</li> <li>-Home Shows</li> <li>-Dry Grad</li> <li>-Over 170 community events in City parks, including weddings, fun runs, concerts and sport tournaments</li> <li>-Aquatics hosted 11 major swim competitions (speed swimming and artistic swimming)</li> <li>-Swim to Survive (Grades 3 and 7 students)</li> <li>-Arenas hosted 14 tournaments</li> <li>-Continued partnership with Lions Club and Coast Capital Savings to provide free skating and swimming</li> </ul>
Cultural Achievements	Strategic Plan	<ul style="list-style-type: none"> <li>-9 new pieces of art installed in City parks and public spaces.</li> <li>-Hosted the City's 2019 Cultural and Heritage Awards Ceremony (Dean Chadwick, Nico Rhodes and the Nanaimo Historical Society were recognized).</li> <li>-Installed Amy Pye's "Harbour Scene" street banner design on major streets.</li> <li>-Replaced the damaged Spindle Whorl on Victoria Crescent with a metal version.</li> </ul>



## Parks, Recreation and Culture - 2019 Accomplishments (continued)

Accomplishments	Linked To	Additional Information
Facility Renewal Projects	Asset Management	<ul style="list-style-type: none"> <li>-Complete replacement of Frank Crane Arena ammonia plant.</li> <li>-REALice systems and new sound systems installed at Frank Crane and Cliff McNabb Arenas.</li> <li>-Completed many repair, upgrade, and maintenance projects in civic facilities.</li> <li>-Completed energy reduction projects in several civic facilities.</li> <li>-Worked with community partners (SD68 &amp; VIHA) and created a Youth Health Hub at the Nanaimo Aquatic Centre.</li> <li>-Completed Phase 1 of the roof replacement at Nanaimo Aquatic Centre.</li> <li>-Upgraded fire suppression system at Harbour Front Parkade.</li> </ul>
Facility Planning Projects	Asset Management	<ul style="list-style-type: none"> <li>-6 additional facility reviews started in Q3 and to be completed in Q2 of 2020.</li> <li>-Several additional specific reviews underway for elevators, mechanical systems, and energy systems.</li> </ul>
Park Projects	Strategic Plan	<ul style="list-style-type: none"> <li>-Upgrades to irrigation control systems.</li> <li>-Replacement programs for bleachers and playground safety surfacing.</li> <li>-Installation of planters and baskets along the new Wellcox Walkway.</li> <li>-Replanting of riparian areas at Woodstream Park and Departure Bay Creek.</li> <li>-2.1 kilometers of asphalt repair on the Parkway Trail.</li> <li>-Completion of 200 ft. of raised walkway in Colliery Dam trails.</li> <li>-Completion of an accessible ramp at Bowen Community Centre.</li> <li>-Rotary Bowl rubber surface track repairs; Phase 1 completed.</li> <li>-Phase 1 of Brannen Lake Boat Ramp repairs completed.</li> <li>-Pirate Park stairs replacement.</li> <li>-Blueback stairs replacement.</li> <li>-Phase 1 Harewood Centennial Park trail upgrade.</li> <li>-Implementation of Social Disorder Response Team.</li> </ul>
Parks Planning Projects		<ul style="list-style-type: none"> <li>-Started several parks masterplans for East Wellington, Maffeo, Linley Valley.</li> <li>-Continue to work with external stakeholders, such as government officials, service groups, neighbourhood associations, community groups, not for profits, consultants and contractors to build strong relationships and achieve project objectives.</li> </ul>



## Parks, Recreation and Culture - 2020 Initiatives

Initiatives	Linked To	Additional Information
COVID-19 Response		<ul style="list-style-type: none"> <li>-Personal phone contact with over 1600 members of Harbour City Seniors.</li> <li>-Liaising with groups to work through cultural events and festivals postponed or cancelled.</li> <li>-Creation and distribution of numerous “at home” newsletters and activities to stay active.</li> <li>-Continued collaboration with local and provincial authorities.</li> <li>-Re-envisioning community events, summer camps, free family fun nights.</li> <li>-Re-deployment of Parks and Recreation staff, and commencement of the Parks Ambassador Program.</li> <li>-Recreating operating standards and practices to align with the new COVID-19 “normal”.</li> <li>-Closure and partial re-opening of recreation facilities, playgrounds and off-leash dog parks.</li> <li>-Operating under COVID-19 measures for essential services, such as blood donor clinics, childcare, farmers market and food security programs.</li> <li>-Mobile custodial service teams for enhanced cleaning of high touch surfaces throughout parks and public spaces to reflect new guidelines and requirements from BCCDC and the PHO.</li> </ul>
Community Recreation	Strategic Plan	<ul style="list-style-type: none"> <li>-Evolve partnership with Island Health to enhance wellness program development.</li> <li>-Rebuild Harbour City Seniors Advisory Board.</li> <li>-Adopt a nature approach to children’s programs (outdoor preschool).</li> <li>-Increase environmental sustainability knowledge for adults and adapt community events to be more environmentally responsible.</li> <li>-Reconnect with the community through recreation and wellness (pop up programs) and water safety messaging.</li> <li>-Grow the youth recreation program to encompass more community engagement (Youth NAC lounge, VIU partnership).</li> <li>-Develop a lifesaving sport program.</li> <li>-Develop a relationship with SD68 for an “aquatic school” that would lead to employment opportunities.</li> </ul>
Culture	Strategic Plan	<ul style="list-style-type: none"> <li>-Revival of the @culture_nanaimo Instagram page.</li> <li>-2020 Culture &amp; Heritage awards to honor Patrick Aleck, Devon Joiner, Adam &amp; Gary Manson and Trish and Geoff Horrocks.</li> <li>-Collaborate with the Nanaimo Art Gallery to commission a new art installation at Harewood Skate park.</li> <li>-Commission new artwork at Beban Pool.</li> </ul>



## Parks, Recreation and Culture - 2020 Initiatives (continued)

Initiatives	Linked To	Additional Information
Park Projects		<ul style="list-style-type: none"> <li>-Completion of both phase 1 and 2 at Harewood Centennial Park Youth Park.</li> <li>-Integration of Harewood Centennial Park trails with the new Georgia Greenway.</li> <li>-Wayfinding and signage improvements.</li> <li>-Continued tree stand reviews, assessments and contribution to the overall Urban Forest Management Plan.</li> <li>-Cottle Lake trail upgrade.</li> <li>-New entrance wall at Oliver Woods Community Centre.</li> <li>-Sentinel irrigation and lighting control system upgrade.</li> <li>-Removal of Chase River Estuary viewing platform.</li> <li>-Resurfacing (Parkway trail, Diver Lake parking lot, Altrusa Park bike track)</li> <li>-Westwood Lake Park parking lot design and the removal of Westwood lake house.</li> <li>-Robson to Fitzwilliam walkway upgrade.</li> <li>-Replacement programs for bleachers and playground safety surfacing.</li> <li>-Demonstration food garden at Beban Park.</li> <li>-Collaboration and design of a new BMX track facility at the Marie Davidson BMX Track in Beban Park.</li> <li>-Planning and design of a new inclusive and accessible washroom facility at Neck Point Park.</li> <li>-Completion of Phase 1 of the Maffeo Sutton Park Inclusive Playground.</li> </ul>
Facility Planning Projects	Asset Management	<ul style="list-style-type: none"> <li>-Develop a comprehensive parks asset inventory database to support maintenance and long term planning.</li> <li>-Continued implementation of the Condition Assessment Program.</li> <li>-Review and designs for upgrading and replacing machinery and equipment in several facilities.</li> <li>-Update Asset Management Plans and contribute to the updating of facility capital plans.</li> <li>-Ongoing infrastructure inspection, repair, maintenance, and replacement as part of continued asset stewardship.</li> <li>-Feasibility analysis of Nanaimo Aquatic Centre and Beban Park Complex Heating Plant Equipment Renewals, including investigating geo-exchange potential.</li> <li>-Lighting Renewal projects converting to LED technology at Nanaimo Aquatic Centre, Frank Crane Arena and Beban Social Centre Auditorium.</li> </ul>
Park Projects	Strategic Plan	<ul style="list-style-type: none"> <li>-Partnership with the Planning Design Development Nanaimo (PDDN) Society to improve Tideline Park.</li> <li>-Playground development at Trumpeter Park, Holland Park and Barney Moriez Park.</li> <li>-Master planning for Linley Valley Park is under development; includes a plan for a suburban-recreation-environmental-storm water management pond interface.</li> <li>-Maffeo Sutton Park planning for Phases 2 and 3.</li> </ul>

## Fire Services

Nanaimo Fire Rescue (NFR) has a staff of 106 people consisting of IAFF, CUPE and Management members. NFR provides emergency response to fires, medical and rescue incidents, natural disasters, and provides specialized services such as hazardous materials and technical rescue response. Additionally, community risk reduction is achieved through fire prevention programs, public education and training advocacies.

Currently, there are five fire stations located throughout the City. Four are operated 24/7 by 85 career firefighters. Fire prevention and education consists of four career members who manage the permit, fire code, investigations and education activities. These services provide for the preservation of life, property and the environment, which contribute to the well-being of the community.

Vancouver Island Emergency Response Academy (VIERA) is accredited to provide fire service training and education to over 40 departments across British Columbia. These programs provide revenues to the City which offset the operational budget.

911 services are provided through two functions: 911 Public Safety Answering Point (PSAP) and 911 FireComm. The Central Island 911 Partnership manages 911 services for the City of Nanaimo, the Regional District of Nanaimo and the Cowichan Valley Regional District and has 8 full-time staff, 1 supervisor and 4 relief staff.

### Core Services :

- Operations - Fire Operations, Training and Education
- Administration - Fire Prevention, VIERA, Administration and Communications



## Fire Services - Performance Measures

Measure	2017	2018	2019
Response time targets are -First apparatus within 6 minutes 90% -Multiple apparatus within 10 minutes 90%	First apparatus 77.38%; multiple apparatus 96.21%	First apparatus 75.27%; multiple apparatus 96.29%	First apparatus 73.07%; multiple apparatus 95.83%
Number of emergency incidents	9,509	7,900	6,873

## Fire Services - 2019 Accomplishments

Accomplishments	Linked To	Additional Information
Fire Station #1 Rebuild		-Completed design and drawings. -Submitted development approval submissions.
Smoke Alarm Program		-Fire crews expanded door-to-door campaign for testing and installing smoke alarms in the areas where more house fires occur. -Address visited: 1,526. -Smoke alarms installed: 497. -Smoke alarm batteries installed: 80. -As part of day-to-day response, fire crews verified and tested 100 smoke alarms and installed 53 new smoke alarms.
Bystander CPR Training		-Provided Bystander CPR training for Snuneymuxw First Nation. -Provided Bystander CPR training to over 350 students at all City high schools, new City employees, as well as citizens at the Open House.
Community Events, Station Tours and Public Relations		-160 interactions to educate the public on fire and emergency safety programs. -Hosted an Open House with 465 community members attending. -Provided education on FireSmartering homes, bystander CPR, home escape plans, etc.
Fire and Life Safety Inspections		-Completed 2,883 inspections on commercial and public buildings. -Mobile inspection tablets in service with the FLPD division.
Fire Underwriters Survey		-Completed survey, setting the insurance benchmark for the City (this has not been updated since the 1990s).
First Responder Mental Health		-Continued to enhance First Responder Mental Health training, attended conference and best practices with management, human resources and labour advocates.
Analysis of FLPD Division		-Hired a consultant who completed an analysis of the Fire, Loss & Prevention Division.
Training Initiatives		-Hazardous Material Operations refresher training. -Training of a replacement rescue boat. -Live Fire training. -Fireground survival training. -New recruit training. -Emergency childbirth training. -VIERA re-accreditation (as 1 of 4 fire training academies in BC).



## Fire Services - 2020 Initiatives

Initiatives	Linked To	Additional Information
Fire Station #1 Replacement Project		Award construction contract.
Firefighter Development		-Deliver Applied Suicide Intervention Skills Training to CISM members -Expand training programs (live fire, high rise, etc.).
Bystander CPR Training		Continue to increase the amount of public trained.
Smoke Alarm Program		Continue to expand working smoke alarms in the community.
Fire Department Master Plan		Develop a 20-year master fire plan.
Replace 4 Fire Apparatus		Complete the build and delivery of one aerial apparatus, two engines and one wildland unit.
NextGen 9-1-1		Complete NextGen 9-1-1 review.



# Police Services

The City contracts with the RCMP for policing services and the current contract is for 145 members. RCMP provide 24/7/365 patrol and criminal investigations, as well as community-based education and crime prevention programs.

The City provides the building and support staff for the RCMP. Support staff provides administrative, financial, reception, clerical, custodial and guarding functions.

## **Core Services (RCMP Nanaimo Detachment municipal units):**

- Bike Unit
- General Investigations Section
- Municipal Traffic Unit
- Youth/School Liaison
- Community Policing
- General Duty Patrols/Investigations
- Serious Crime
- Police Dog Service
- Forensic Identification Services

## **Core Services (Police Support Services department)**

- Police Facility Operation
- Police Support Staff
- Crime Prevention Program
- RCMP Auxiliary Program
- Victim Services
- Restorative Justice Program

During 2019, Nanaimo and all of British Columbia saw a continuation in Fentanyl overdose deaths taxing police resources as well as our partners in health care. The RCMP are working with community agencies to respond to this health crisis.

The RCMP continue their vigilance regarding enforcement of impaired and distracted driving incidents to dramatically reduce this situation.

Homelessness continues to be an issue that police are called to deal with and through working with our community partners the Nanaimo RCMP strives to find long term solutions when dealing with all members of our community.

Programs aimed at youth continue to be a priority for the RCMP and within the community, police officers are dedicated to each high school and the feeder schools in the community to enhance the bond between youth and police.

## Police Services - Performance Measures

Measure	2017	2018	2019
Calls for service	40,587	44,398	51,729

## Police Services - 2019 Accomplishments

Accomplishments	Linked To	Additional Information
Started Space Needs Review for 303 Prideaux Street and 575 Fitzwilliam		-A review started in 2019 with the lease for 575 Fitzwilliam coming due and the need for additional space for the RCMP. Review continues.
Temporary parking		-Temporary parking was approved and implemented in the old bus loop exchange for RCMP and Police Services Support Staff.
Service level changes		-Asked for two more permanent full time guard positions and to change two permanent part time record clerk positions to permanent full time positions– both approved in the Draft Financial Plan





## Public Safety - Police Services - 2020 Initiatives

Initiatives	Linked To	Additional Information
Staffing Service Levels		-Approved by Council: 2 full time permanent guard positions (40 hr) Two permanent part time records clerk positions changed to permanent full time effective January 2020.
Space Needs Review		-Space needs review continues into 2020 for 303 Prideaux Street.
Security Gates for 303 Prideaux Street		-Review continues.



# Financial Section

## Consolidated Financial Statements

### City of Nanaimo



Maffeo Sutton Park

Nanaimo's Waterfront

ANNUAL FINANCIAL STATEMENTS

2019

# Report from Director of Finance

2020-JUN-12

Mayor and Council  
City of Nanaimo

I am pleased to present the Annual Report for the fiscal year ending December 31, 2019. The purpose of this report is to publish the Financial Statements and Auditors' Report for the City of Nanaimo pursuant to Section 167 of the Community Charter. The preparation and presentation of the financial statements and related information in the 2019 Annual Report is the responsibility of the management of the City. These statements have been prepared in accordance with generally accepted accounting principles for Local Governments as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada and the Provincial Ministry of Community, Sport and Cultural Development. The City of Nanaimo maintains a system of internal accounting controls designed to safeguard the assets of the corporation and provide reliable financial information.

The audit firm of KPMG LLP was appointed by Council and is responsible for expressing an opinion as to whether the Financial Statements, prepared by management, fairly present the financial position of the City of Nanaimo and the results of its 2019 operations. The auditors have given an unqualified audit opinion on the City's financial statements and these 2019 Audited Financial Statements were presented to and approved by Council.

## Financial Overview

### 2019 Operating Results

The Financial Statements presented include the 2019 results of the City's General Revenue Fund, Sewer Utility, Waterworks Utility and Reserve Funds. From a financial perspective, 2019 resulted in a surplus.

During the year, the City's tangible capital assets increased by \$28 million from \$702 million to \$730 million. The City's debt decreased from \$46.1 million to \$41.6 million. The City ended the year with a cash position of \$86.6 million.

As a result of a 5.0% property tax increase and continuing growth in the community that produced additional development-related revenues, revenues for the year totaled \$205 million and represent an increase over 2018. City revenues combined with additional funding from City reserves covered operating costs of \$164 million and capital additions of \$56.7 million. Expenses increased over last year mainly due to wage increases, RCMP contract increase and higher utility, Vancouver Island Regional Library and contracted services costs.



## General Fund

The City's General Revenue Fund is the primary fund for most municipal services including Police, Fire, Parks and Recreation, Engineering and Public Works, and Community Development. The City's General Revenue Fund ended the year with a surplus of \$5.9 million, primarily as a result of staff vacancies, higher than anticipated revenues, vacant positions and lower than anticipated contracted services costs.

General Revenue Fund revenues for the year totaled \$173 million, which combined with additional funding from City Reserves, covered operating costs of \$143 million and capital additions of \$34.7 million. The key projects for the year included:

Project	Amount
Property Acquisitions -#1 Port Drive ROW	\$4,270,000.00
DCC R85: Boxwood Connector	\$2,813,627.22
Bastion Bridge	\$1,869,840.27
Welcox Access	\$1,525,479.25
Property Acquisitions - 933 Park Avenue	\$1,381,925.05
DCC R84: Hammond Bay Road	\$1,341,083.45
Fire Station #1	\$1,171,574.01

## Utilities

The City operates two major utilities which are funded from user fees.

The Sewer Utility includes over 682 kilometres of pipes for the collection and transmission of sewerage to the Greater Nanaimo Pollution Control Centre (GNPCC). During 2019, the utility collected and conveyed sewerage from approximately 28,193 households and commercial customers.

The Sewer Utility Fund ended the year with an operating surplus of \$581,616. During 2019, sewer revenues of \$9.9 million supported operations at a cost of \$5.2 million. Capital additions in the amount of \$8.9 million were funded from sewer reserves. The largest projects of the year were:

Project	Amount
DCC SS45: Chase River Trunk	\$4,482,961.27
Lambert Avenue Utility Upgrade	\$635,623.09
Adby Sanitary Sewer: Adby to Departure Bay Road	\$483,308.26

## Letter of Transmittal Report from Director of Finance - continued

The Water Utility includes over 666 kilometres of pipes to deliver, water from the City owned and operated Water Treatment Plant. During 2019, the Utility provided water to approximately 26,332 households and commercial customers.

The Water Utility Fund ended the year with an operating surplus of \$1.1 million. During 2019, water revenues of \$22.1 million funded water operations at a cost of \$16.0 million. Capital additions in the amount of \$13.2 million were funded from water reserves. The largest projects of the year were:

Project	Amount
Emergency Water Supply	\$3,302,574.88
Towers Power Station Rehab	\$1,015,248.21
Chase River Trunk	\$727,642.31
Uplands Drive Watermain Departure Bay to Villa	\$564,843.93
Duke & Sixth Utility Upgrade	\$511,735.96

### Investment Portfolio

It is the policy of the City of Nanaimo to invest City funds in a manner that will provide the optimal blend of investment security and return while meeting the daily cash flow demands of the City and complying with the statutory requirements of the Community Charter. Investment income increased in 2019, from \$4.4 million to \$5.3 million. The average balance held in external investments for 2019 was \$167.3 million which produced a rate of return on the investment of 2.57%. When blended with the cash held on hand, the average rate of return on investments was 2.71%.

### Trusts and Reserves

The City holds a number of trust funds that represent monies on deposit for particular purposes. During 2019, the trust fund balances increased from \$40.8 million to \$48.7 million. The City also has a number of reserve funds including the Property Sales Reserve and the Fleet Replacement Reserve. During 2019, the City's Reserve Fund balances increased to \$76.2 million. These funds will support the City's Capital Program and fund growth-related infrastructure projects necessitated by increased development and the resulting population growth in the community.

### Debt

Outstanding long-term debt at the end of 2019 was \$41.6 million of approximately \$417 per capita which is a decrease of \$60 per capita from 2018.

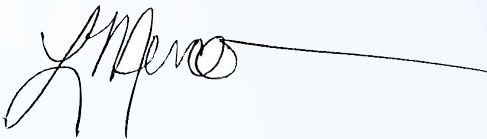
## **Financial Sustainability**

The following improvements in the City's Balance Sheet are the result of a number of long-range financial strategies adopted by City Council aimed at ensuring the City's financial sustainability:

- In 2019, staff developed and presented a new Reserves Policy to Council in March. The purpose of the policy is to ensure that the City of Nanaimo is committed to sustainable, prudent and transparent management of financial resources used to provide valued community services. Council adopted the Reserves Policy on July 22, 2019.
- With the increased threat of electronic funds transfer (EFT) fraud, staff implemented an additional layer of internal control for handling change requests from vendors in 2019. The internal control improvements have led to the detection of fraud since being put into practice. Without detection, the City would have incurred a detrimental loss.

The City continues to work towards improving its financial policies, processes and procedures to deliver high quality services for its current and future residents and businesses.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'L Mercer', with a long horizontal line extending to the right.

Laura Mercer, CPA, CGA

Director of Finance



CITY OF NANAIMO, BRITISH COLUMBIA, CANADA  
FINANCIAL REPORT  
for the year ended December 31, 2019

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<u>INDEX</u>	<u>PAGE</u>
Management Report.....	1
Auditors' Report.....	2 - 3
<b>Financial Statements</b>	
Statement of Financial Position.....	4
Statement of Operations.....	5
Statement of Changes in Net Financial Assets.....	6
Statement of Cash Flows.....	7
Schedule of Operations by Segment.....	8 - 9
Schedule of Tangible Capital Assets.....	10 - 11
Notes to the Financial Statements.....	12 - 33

## **CITY OF NANAIMO MANAGEMENT REPORT**

**For the Year Ended December 31, 2019**

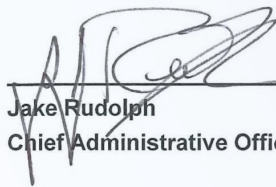
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The Council of the City of Nanaimo has delegated the responsibility for the integrity and objectivity of the financial information contained in the financial statements to the management of the City of Nanaimo. The financial statements which, in part, are based on informed judgments and estimates, have been prepared by management in accordance with Canadian public sector accounting standards, which have been applied on a basis consistent with that of the preceding year.

To assist in carrying out their responsibility, management maintains an accounting system and internal controls to provide reasonable assurance that transactions are properly authorized and recorded in compliance with legislative and regulatory requirements and that financial records are reliable for preparation of financial statements. These systems are monitored and evaluated by management.

The City of Nanaimo's independent auditors, KPMG LLP, are engaged to express an opinion as to whether these financial statements present fairly the City of Nanaimo's financial position and operating results in accordance with Canadian public sector accounting standards. Their opinion is based on procedures they consider sufficient to support such an opinion.

The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and in accordance with Canadian public sector accounting standards. These statements present, in all significant respects, the financial position of the City of Nanaimo as at December 31, 2019.



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**Jake Rudolph**  
Chief Administrative Officer



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**Laura Mercer, CPA, CGA**  
Director, Financial Services



KPMG LLP  
800 – 730 View Street  
Victoria BC V8W 3Y7  
Canada  
Telephone 250-480-3500  
Fax 250-480-3539

## INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of the City of Nanaimo

### ***Opinion***

We have audited the financial statements of the City of Nanaimo (the Entity), which comprise:

- the statement of financial position as at December 31, 2019
- the statement of operations for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statements of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, including the schedules of operations by segment and tangible capital assets

(hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2019 and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### ***Basis for Opinion***

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the “**Auditors’ Responsibilities for the Audit of the Financial Statements**” section of our auditors’ report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

### ***Responsibilities of Management and Those Charged with Governance for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity’s ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity’s financial reporting process.

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative (“KPMG International”), a Swiss entity. KPMG Canada provides services to KPMG LLP.



## **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.


As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Chartered Professional Accountants

Victoria, Canada  
May 25, 2020

**CITY OF NANAIMO  
STATEMENT OF FINANCIAL POSITION**

as at December 31, 2019, with comparative figures for 2018

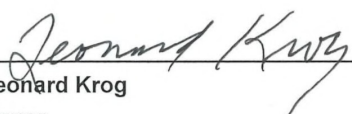
	2019	2018
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents	\$ 86,646,891	\$ 74,462,827
Accounts receivable (Note 2)	19,378,525	20,728,550
Development cost charges receivable (Note 3)	514,789	894,774
Temporary investments (Note 4)	148,990,798	139,943,739
	<b>255,531,003</b>	<b>236,029,890</b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 5)	38,209,488	30,970,738
Compensated absences and termination benefits (Note 6)	8,243,951	7,861,239
Deferred revenue (Note 7)	20,011,567	18,750,527
Deferred development cost charges (Note 8)	49,483,535	46,965,417
Debt (Note 9)	41,616,953	46,120,643
	<b>157,565,494</b>	<b>150,668,564</b>
<b>NET FINANCIAL ASSETS</b>	<b>97,965,509</b>	<b>85,361,326</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Note 10)	729,839,510	701,909,755
Prepaid expenses	1,834,973	1,625,307
Inventories of supplies	1,407,091	1,260,819
	<b>733,081,574</b>	<b>704,795,881</b>
<b>ACCUMULATED SURPLUS (Note 11)</b>	<b>\$ 831,047,083</b>	<b>\$ 790,157,207</b>


Commitments and contingencies (Note 12)

Contractual rights (Note 24)

Subsequent Events (Note 25)

Approved on behalf of the Council

  
 Leonard Krog  
 Mayor

  
 Ian Thorpe  
 Councillor

# CITY OF NANAIMO STATEMENT OF OPERATIONS

for the year ended December 31, 2019, with comparative figures for 2018

	2019 Budget (Note 14)	2019	2018
<b>REVENUES</b>			
Taxes	\$ 111,832,323	\$ 111,483,549	\$ 105,092,714
Payments in lieu of taxes	1,895,533	<b>2,077,224</b>	2,047,951
Taxation and payments in lieu (Note 15)	113,727,856	<b>113,560,773</b>	107,140,665
User fees and sales of services (Note 16)	43,943,177	<b>45,848,098</b>	45,329,195
Other revenue	4,805,227	<b>7,904,144</b>	6,845,838
Development cost charges (Note 8)	8,428,985	<b>6,252,024</b>	3,691,180
Transfers from other governments-operating (Note 17)	4,430,468	<b>4,565,401</b>	4,719,165
Transfers from other governments-capital (Note 17)	3,957,275	<b>7,623,208</b>	5,371,865
Developer assets received (Note 10)	-	<b>8,134,351</b>	4,727,790
Investment income	3,064,658	<b>5,262,350</b>	4,380,302
Building permits	1,600,000	<b>2,062,637</b>	2,078,163
Regional recreation sharing	1,231,500	<b>1,231,500</b>	1,150,348
Donations and contributions-capital	1,800,701	<b>1,865,131</b>	1,015,560
Property rentals	908,740	<b>1,023,365</b>	1,026,203
	187,898,587	<b>205,332,982</b>	187,476,274
<b>EXPENSES</b>			
Parks, recreation & culture	32,478,605	<b>31,039,154</b>	30,501,208
Police	30,167,041	<b>29,838,045</b>	28,660,500
Engineering & public works	29,785,554	<b>28,031,568</b>	28,230,539
Fire	18,292,884	<b>17,866,209</b>	17,620,857
Water	17,759,084	<b>15,996,314</b>	14,487,298
Corporate services	16,743,444	<b>14,333,478</b>	13,440,077
Development services	12,310,456	<b>11,354,068</b>	10,462,046
City administration	5,734,969	<b>5,506,080</b>	5,170,440
Port of nanaimo centre	4,515,432	<b>5,239,133</b>	5,124,522
Sewer	6,037,187	<b>5,239,057</b>	4,692,377
	173,824,656	<b>164,443,106</b>	158,389,864
<b>ANNUAL SURPLUS</b>	14,073,931	<b>40,889,876</b>	29,086,410
<b>ACCUMULATED SURPLUS - BEGINNING OF YEAR</b>	790,157,207	<b>790,157,207</b>	761,070,797
<b>ACCUMULATED SURPLUS - END OF YEAR</b>	\$ 804,231,138	<b>\$ 831,047,083</b>	\$ 790,157,207



**CITY OF NANAIMO**  
**STATEMENT OF CHANGES IN NET FINANCIAL ASSETS**  
for the year ended December 31, 2019 , with comparative figures for 2018

	2019 Budget (Note 14)	2019	2018
<b>ANNUAL SURPLUS</b>	\$ 14,073,931	\$ 40,889,876	\$ 29,086,410
Acquisition of tangible capital assets	(83,277,883)	<b>(48,376,888)</b>	(35,978,122)
In kind donations of capital assets	-	<b>(226,520)</b>	(4,125)
Developer contributed capital assets	-	<b>(8,134,351)</b>	(4,727,790)
	(83,277,883)	<b>(56,737,759)</b>	(40,710,037)
Amortization of tangible capital assets	25,119,840	<b>24,606,903</b>	23,732,384
Loss on disposal of tangible capital assets	-	<b>679,600</b>	699,224
Proceeds on sale of tangible capital assets	-	<b>3,521,501</b>	584,350
	(58,158,043)	<b>(27,929,755)</b>	(15,694,079)
Acquisition of inventories of supplies	-	<b>(4,672,020)</b>	(4,330,919)
Acquisition of prepaid expenses	-	<b>(1,467,558)</b>	(1,866,516)
Consumption of inventories of supplies	-	<b>4,525,748</b>	4,132,270
Use of prepaid expenses	-	<b>1,257,892</b>	1,455,075
	-	<b>(355,938)</b>	(610,090)
<b>CHANGE IN NET FINANCIAL ASSETS</b>	(44,084,112)	<b>12,604,183</b>	12,782,241
<b>NET FINANCIAL ASSETS - BEGINNING OF YEAR</b>	85,361,326	<b>85,361,326</b>	72,579,085
<b>NET FINANCIAL ASSETS - END OF YEAR</b>	\$ 41,277,214	\$ 97,965,509	\$ 85,361,326

# CITY OF NANAIMO

## STATEMENT OF CASH FLOWS

for the year ended December 31, 2019, with comparative figures for 2018

	2019	2018
<b>CASH PROVIDED BY (USED FOR)</b>		
<b>OPERATING TRANSACTIONS</b>		
Annual Surplus	\$ 40,889,876	\$ 29,086,410
Non-cash items		
Amortization of tangible capital assets	24,606,903	23,732,384
Developer assets received	(8,134,351)	(4,727,790)
In kind donations of capital assets	(226,520)	(4,125)
Loss on disposal of tangible capital assets	679,600	669,224
Development cost charges recognized as revenue	(6,252,024)	(3,691,180)
Actuarial adjustment on long term debt	(1,122,034)	(992,431)
Change in non-cash operating assets and liabilities		
Accounts receivable	1,730,010	(869,062)
Accounts payable	7,621,462	1,586,101
Deferred revenue	1,261,040	1,540,280
Inventories of supplies	(146,272)	(198,649)
Prepaid expenses	(209,666)	(411,441)
Net change in cash from operating transactions	60,698,024	45,719,721
<b>CAPITAL TRANSACTIONS</b>		
Cash used to acquire tangible capital assets	(48,376,888)	(35,978,122)
Proceeds from the sale of tangible capital assets	3,521,501	584,350
Net change in cash from capital transactions	(44,855,387)	(35,393,772)
<b>INVESTING TRANSACTIONS</b>		
Change in investments	(9,047,059)	207,933
<b>FINANCING TRANSACTIONS</b>		
Debt repayment	(3,381,656)	(2,653,758)
Deferred development cost charges	8,770,142	8,038,912
Proceeds from long term borrowing	-	7,431,321
Net change in cash from financing transactions	5,388,486	12,816,475
<b>CHANGE IN CASH AND CASH EQUIVALENTS</b>	<b>12,184,064</b>	<b>23,350,357</b>
<b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>	<b>74,462,827</b>	<b>51,082,470</b>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b>\$ 86,646,891</b>	<b>\$ 74,432,827</b>

# CITY OF NANAIMO

## SCHEDULE OF OPERATIONS BY SEGMENT

for the year ended December 31, 2019

	City Admin	Corporate Services	Development Services	Fire	Police	Port of Nanaimo Centre	Parks, Recreation & Culture	Engineering & Public Works	Sewer	Water	2019
<b>Revenues</b>											
Taxes	\$ 5,715,594	\$14,031,184	\$ 5,637,134	\$17,077,195	\$28,199,761	\$ 2,737,215	\$22,421,427	\$15,664,039	\$ -	\$ -	\$ 111,483,549
Payments in lieu of taxes	110,775	188,484	109,254	330,976	546,544	53,050	434,554	303,587	-	-	2,077,224
User fees	728	132,519	1,756,686	119,785	82,663	2,397,916	6,993,693	6,195,527	7,694,946	20,473,635	45,848,098
Developer assets	-	-	-	-	-	-	123,200	6,082,967	872,099	1,056,085	8,134,351
Other revenue	123,557	751,762	2,403,311	2,447,099	471,049	20,644	478,551	1,111,644	2,675	93,852	7,904,144
Development cost charges revenue	-	-	-	-	-	-	827,193	3,744,704	1,273,791	406,336	6,252,024
Government operating transfers	144,357	387,715	329,308	431,315	1,883,191	69,133	871,903	392,611	45,000	10,868	4,565,401
Government capital transfers	-	7,623,058	-	-	-	-	-	150	-	-	7,623,208
Investment income	160,534	2,503,369	158,331	479,648	792,047	76,880	629,751	455,800	-	5,990	5,262,350
Building permits	-	-	2,062,637	-	-	-	-	-	-	-	2,062,637
Regional recreation sharing	-	-	-	-	-	-	1,231,500	-	-	-	1,231,500
Property rentals	-	-	285,461	24,695	282,520	-	357,781	51,908	-	21,000	1,023,365
Donations - capital	-	-	-	-	-	-	1,610,692	246,671	1,220	6,548	1,865,131
	6,255,545	25,618,091	12,742,122	20,910,713	32,257,775	5,354,838	35,980,245	34,249,608	9,889,731	22,074,314	205,332,982
<b>Expenses</b>											
Wages and salaries	3,643,378	7,361,633	7,129,854	15,087,529	5,079,002	1,434	15,313,079	10,032,634	1,107,842	3,325,747	68,082,132
Contracted services	1,318,630	2,792,521	2,337,976	1,286,503	24,155,458	3,475,208	7,552,088	7,093,322	929,580	1,889,391	52,830,677
Amortization	6,770	954,108	431,771	541,446	325,195	1,635,053	3,872,995	10,205,079	864,222	5,770,264	24,606,903
Other	129,276	3,097,825	792,248	92,867	199,720	29,240	2,647,926	(2,627,162)	2,068,108	3,251,966	9,682,014
Materials and supplies	408,026	152,391	285,321	738,745	77,898	79,386	1,766,547	3,115,351	228,189	926,953	7,778,807
Interest payments on debt	-	-	-	118,526	-	18,812	(160,482)	116,920	31,070	658,127	782,973
(Gain) loss on disposal of assets	-	(25,000)	376,898	593	772	-	47,001	95,424	10,046	173,866	679,600
	5,506,080	14,333,478	11,354,068	17,866,209	29,838,045	5,239,133	31,039,154	28,031,568	5,239,057	15,996,314	164,443,106
<b>ANNUAL SURPLUS</b>	749,465	11,284,613	1,388,054	3,044,504	2,419,730	115,705	4,941,091	6,218,040	4,650,674	6,078,000	40,889,876
Capital projects	\$ -	\$ 99,032	\$ 6,102,155	\$ 1,211,381	\$ -	\$ -	\$ 3,850,819	\$23,444,946	\$ 8,875,506	\$13,153,920	\$ 56,737,759



# CITY OF NANAIMO SCHEDULE OF OPERATIONS BY SEGMENT

for the year ended December 31, 2018

	City Admin	Corporate Services	Development Services	Fire	Police	Port of Nanaimo Centre	Parks, Recreation & Culture	Engineering & Public Works	Sewer	Water	2018
<b>Revenues</b>											
Taxes	\$ 4,590,854	\$14,830,990	\$ 5,042,524	\$15,994,278	\$27,002,546	\$ 2,726,969	\$20,927,133	\$13,977,420	\$ -	\$ -	<b>\$ 105,092,714</b>
Payments in lieu of taxes	93,585	207,963	102,792	326,044	550,448	55,589	426,600	284,930	-	-	<b>2,047,951</b>
User fees	300	132,884	1,916,882	112,428	106,706	2,415,868	6,405,502	6,368,033	7,413,830	20,456,762	<b>45,329,195</b>
Developer assets	-	-	-	-	-	-	1,403,218	2,631,760	435,850	256,962	<b>4,727,790</b>
Other revenue	60,388	777,493	2,132,140	1,696,835	423,199	18,283	443,505	1,194,037	3,103	96,855	<b>6,845,838</b>
Development cost charges revenue	-	-	-	-	-	-	1,041,279	2,279,322	262,763	107,816	<b>3,691,180</b>
Government operating transfers	133,618	456,193	280,336	466,000	2,029,046	79,368	721,139	508,465	45,000	-	<b>4,719,165</b>
Government capital transfers	-	3,758,343	-	-	-	-	-	1,613,522	-	-	<b>5,371,865</b>
Investment income	115,364	2,092,604	126,715	401,921	678,550	68,526	525,881	365,265	-	5,476	<b>4,380,302</b>
Building permits	-	-	2,078,163	-	-	-	-	-	-	-	<b>2,078,163</b>
Regional recreation sharing	-	-	-	-	-	-	1,150,348	-	-	-	<b>1,150,348</b>
Property rentals	-	-	282,865	29,100	347,113	-	300,094	46,031	-	21,000	<b>1,026,203</b>
Donations - capital	-	-	-	-	-	-	523,412	230,952	-	261,196	<b>1,015,560</b>
	<b>4,994,109</b>	<b>22,256,470</b>	<b>11,962,417</b>	<b>19,026,606</b>	<b>31,137,608</b>	<b>5,364,603</b>	<b>33,868,111</b>	<b>29,499,737</b>	<b>8,160,546</b>	<b>21,206,067</b>	<b>187,476,274</b>
<b>Expenses</b>											
Wages and salaries	3,111,158	6,638,425	6,642,381	14,965,105	4,751,921	736	14,582,668	9,931,308	1,071,392	3,125,335	<b>64,820,429</b>
Contracted services	1,444,078	2,887,338	2,594,051	1,293,712	23,288,813	3,284,808	7,428,808	7,673,457	520,122	1,063,905	<b>51,479,092</b>
Amortization	6,769	876,254	416,774	578,668	337,738	1,630,386	3,880,105	9,561,796	828,444	5,615,450	<b>23,732,384</b>
Other	217,359	2,886,822	564,555	82,865	187,571	16,610	2,789,187	(2,671,760)	2,011,019	3,062,456	<b>9,146,684</b>
Materials and supplies	391,076	164,989	257,009	643,901	94,457	112,068	1,903,821	3,064,357	244,702	875,631	<b>7,752,011</b>
Interest payments on debt	-	-	-	52,768	-	79,914	(124,162)	56,948	1,327	693,246	<b>760,041</b>
(Gain) Loss on disposal of assets	-	(13,751)	(12,724)	3,838	-	-	40,781	614,433	15,371	51,275	<b>699,223</b>
	<b>5,170,440</b>	<b>13,440,077</b>	<b>10,462,046</b>	<b>17,620,857</b>	<b>28,660,500</b>	<b>5,124,522</b>	<b>30,501,208</b>	<b>28,230,539</b>	<b>4,692,377</b>	<b>14,487,298</b>	<b>158,389,864</b>
<b>ANNUAL SURPLUS</b>	<b>(176,331)</b>	<b>8,816,393</b>	<b>1,500,371</b>	<b>1,405,749</b>	<b>2,477,108</b>	<b>240,081</b>	<b>3,366,903</b>	<b>1,269,198</b>	<b>3,468,169</b>	<b>6,718,769</b>	<b>29,086,410</b>
Capital projects	\$ -	\$ 809,958	\$ 186,488	\$ 186,949	\$ 22,285	\$ 74,308	\$ 5,059,958	\$23,516,331	\$ 2,156,089	\$ 8,697,671	<b>\$ 40,710,037</b>

**CITY OF NANAIMO**  
**SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
for the year ended December 31, 2019

	COST				ACCUMULATED AMORTIZATION				NET BOOK VALUE	
	Balance December 31, 2018	Additions	Disposals	Transfers	Balance December 31, 2018	Additions	Disposals	Balance December 31, 2019		
Land	\$ 97,177,758	\$ 5,678,724	\$ 3,786,922	\$ -	\$ 99,069,560	\$ -	\$ -	\$ -	\$ 99,069,560	
Land improvements	37,262,334	2,847,186	72,425	350,671	40,387,766	16,566,517	1,358,084	69,408	17,855,193	22,532,573
Leasehold improvements	3,215,921	-	-	-	3,215,921	1,805,967	87,992	-	1,893,959	1,321,962
Marine structures	829,224	-	-	-	829,224	519,614	41,163	-	560,777	268,447
Buildings	197,791,273	792,776	-	23,496	198,607,545	81,065,405	5,381,429	-	86,446,834	112,160,711
Vehicles and equipment	37,883,676	1,431,122	1,073,699	354,583	38,595,682	19,414,495	2,435,610	904,434	20,945,671	17,650,011
IT Infrastructure	9,766,391	29,951	-	51,932	9,848,274	8,395,497	424,180	-	8,819,677	1,028,597
Drainage	107,680,841	3,717,634	346,000	54,670	111,107,145	31,832,218	1,662,398	343,934	33,150,682	77,956,463
Transportation	312,306,475	11,192,400	899,644	861,300	323,460,531	176,658,013	6,823,799	844,477	182,637,335	140,823,196
Sewer	48,692,971	3,107,066	29,000	135,220	51,906,257	13,388,132	857,986	18,954	14,227,164	37,679,093
Water	266,051,887	8,234,369	991,249	483,566	273,778,573	75,223,804	5,534,262	816,631	79,941,435	193,837,138
Work In Progress	8,120,666	19,706,531	-	(2,315,438)	25,511,759	-	-	-	-	25,511,759
	\$1,126,779,417	\$ 56,737,759	\$ 7,198,939	\$ -	\$1,176,318,237	\$ 424,869,662	\$24,606,903	\$ 2,997,838	\$ 446,478,727	\$ 729,839,510

**CITY OF NANAIMO**  
**SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
for the year ended December 31, 2018

	COST				ACCUMULATED AMORTIZATION					NET BOOK VALUE
	Balance December 31, 2017	Additions	Disposals	Transfers	Balance December 31, 2017	Additions	Disposals	Balance December 31, 2018		
Land	\$ 92,324,119	\$ 4,943,889	\$ 90,500	\$ 250	\$ 97,177,758	\$ -	\$ -	\$ -	\$ -	\$ 97,177,758
Land improvements	36,721,936	736,028	284,740	89,110	37,262,334	15,487,934	1,335,075	256,492	16,566,517	20,695,817
Leasehold improvements	2,106,248	1,095,142	91,514	106,045	3,215,921	1,843,466	46,007	83,506	1,805,967	1,409,954
Marine structures	829,224	-	-	-	829,224	478,452	41,162	-	519,614	309,610
Buildings	193,428,259	1,551,537	109,747	2,921,224	197,791,273	75,841,798	5,296,961	73,354	81,065,405	116,725,868
Vehicles and equipment	32,854,593	8,166,881	3,169,595	31,797	37,883,676	19,711,069	2,165,674	2,462,248	19,414,495	18,469,181
IT Infrastructure	9,500,944	742,997	612,938	135,388	9,766,391	8,662,625	345,258	612,386	8,395,497	1,370,894
Drainage	105,281,015	2,160,344	416,800	656,282	107,680,841	30,574,041	1,637,898	379,721	31,832,218	75,848,623
Transportation	304,129,775	7,429,422	1,661,287	2,408,565	312,306,475	171,353,390	6,660,149	1,355,526	176,658,013	135,648,462
Sewer	45,291,071	2,130,159	87,555	1,359,296	48,692,971	12,637,206	823,110	72,184	13,388,132	35,304,839
Water	257,482,987	7,473,923	356,353	1,451,330	266,051,887	70,144,752	5,381,090	302,038	75,223,804	190,828,083
Work In Progress	13,000,238	4,279,715	-	(9,159,287)	8,120,666	-	-	-	-	8,120,666
	\$1,092,950,409	\$ 40,710,037	\$ 6,881,029	\$ -	\$1,126,779,417	\$ 406,734,733	\$ 23,732,384	\$ 5,597,455	\$ 424,869,662	\$ 701,909,755



# CITY OF NANAIMO

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2019

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The City of Nanaimo (the City) was incorporated December 24, 1874 under a statute of the Province of British Columbia now known as the *Community Charter*. The principal activities of the City are preservation, protection and enhancement of the quality of life in Nanaimo through the facilitation of municipal services in an equitable, efficient and effective manner.

### NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

The City prepares its financial statements in accordance with Canadian public sector accounting standards as prescribed by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada. The following include significant policies that have been adopted by the City:

#### (a) Basis of Presentation

The City's resources and operations are segregated into general, water and sewer, capital and reserve funds for accounting and financial reporting purposes. The financial statements reflect the assets, liabilities, revenues and expenses of these funds.

##### Reporting Entity

As at December 31, 2019, the City does not control any significant external entities. The Nanaimo Economic Development Corporation was consolidated into the financial statements up to June 28, 2018 when it was dissolved.

#### (b) Basis of Accounting

The City follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of the delivery of goods or services and/or upon the creation of a legal obligation to pay. Expenses paid in the current period and attributable to a future period are recorded as prepaid.

#### (c) Cash and Cash Equivalents

Cash equivalents include short-term highly liquid investments with a term to maturity of 90 days or less at acquisition. Cash equivalents also include investments in the Municipal Finance Authority of British Columbia (MFA) Money Market Funds which are recorded at cost plus earnings reinvested in the funds.

# CITY OF NANAIMO

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2019

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### NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### (d) Accounts Receivable

Accounts receivable are presented net of an allowance for doubtful accounts and therefore represent amounts expected to be collected.

#### (e) Development Cost Charges

Deferred development cost charges are restricted by legislation to expenditures on capital infrastructure and related debt servicing costs and operating projects. These amounts are deferred upon receipt and recognized as revenue when the expenditures are incurred in accordance with the restrictions.

#### (f) Temporary Investments

Temporary investments consist of term deposits and debentures which are expected to be held for a term exceeding 90 days. Investments are recorded at cost. When, in the opinion of management, there is a decline in value, other than a temporary decline, investments are written down to their net realizable value.

#### (g) Compensated Absences and Termination Benefits

The City and its employees make contributions to the Municipal Pension Plan. As this plan is a multi-employer plan, contributions are expensed as incurred. Compensated absences and termination benefits also accrue to the City's employees. The liabilities related to these termination benefits and earned sick leave are actuarially determined based on service and best estimates of retirement ages and expected future salary and wage increases. The liabilities under these benefit plans are accrued based on projected benefits prorated as employees render services necessary to earn the future benefits. Actuarial gains and losses on the accrued benefit obligation arise from differences between actual and expected experience and from changes in the actuarial assumptions used to determine the accrued benefit obligation. The net accumulated actuarial gains and losses are amortized over the average remaining service period of the active employees.

#### (h) Deferred Revenue

The City defers a portion of the revenue collected from permits, licenses and other fees and recognizes this revenue in the year in which related inspections are performed or other related expenditures are incurred.

# CITY OF NANAIMO

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2019

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### NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### (i) Debt

Debt is presented net of repayments and actuarial adjustments.

#### (j) Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They may have useful lives extending beyond the current year and are not intended to be sold in the ordinary course of operations.

#### (i) Tangible Capital Assets

Tangible capital assets are comprised of capital assets and capital works in progress, and are recorded at cost, which includes amounts that are directly attributable to acquisition, construction, development or betterment of the assets. The cost of the tangible capital assets, excluding land, is amortized on a straight-line basis over the estimated useful lives of the assets, commencing at the time the assets are available for use.

Estimated useful lives in years are as follows:

##### Asset

Land Improvements	8-80
Leasehold Improvements	15-30
Marine Structures	15-35
Buildings	10-40
Vehicles and Equipment	2-25
IT Infrastructure	5-10
Drainage	40-75
Transportation - Linear Infrastructure, Lighting and Signals	10-80
Sewer - Linear Infrastructure and Equipment	25-60
Water - Linear Infrastructure and Equipment	8-80

Tangible capital assets are written down to their residual value when conditions indicate that they no longer contribute to the City's ability to provide goods and services, or when the value of the future economic benefits associated with the asset is less than the book value of the asset.



**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(j) Non-Financial Assets (continued)**

**(ii) Contribution of Tangible Capital Assets**

Subdivision streets, lighting, sidewalks, drainage and other infrastructure assets are required to be provided by subdivision developers. Tangible capital assets received from developers are recorded at their fair values at the date of receipt and also recorded as revenue. The City is not involved in the construction and does not budget for assets received from developers.

**(iii) Natural Resources, Works of Art and Cultural and Historical Assets**

Natural resources, works of art, and cultural and historical assets are not recognized as assets in the financial statements.

**(iv) Interest Capitalization**

The City does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

**(v) Leased Tangible Capital Assets**

Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets with a corresponding lease liability. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

**(vi) Inventories of Supplies**

Inventories of supplies are recorded at cost, net of an allowance for obsolete stock. Cost is determined on a weighted average basis.

# CITY OF NANAIMO

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2019

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### NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### (k) Contaminated Sites

A liability for contaminated sites is recognized when a site is not in productive use and the following criteria are met:

- i. An environmental standard exists;
- ii. Contamination exceeds the environmental standard;
- iii. The City is directly responsible or accepts responsibility;
- iv. It is expected that future economic benefits will be given up; and
- v. A reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

#### (l) Revenue Recognition

##### (i) Taxation Revenue

Annual levies for non-optional municipal services and general administrative services are recorded as taxes for municipal purposes. Levies imposed by other taxing authorities are not included as taxes for municipal purposes. Taxes are recognized as revenue in the year they are levied.

Through the BC Assessment appeal process, taxes may be adjusted by way of supplementary roll adjustments. The impacts of these adjustments on taxes are recognized at the time they are awarded.

##### (ii) Development Cost Charges

Development cost charges are recognized as revenue during the period in which the related costs are incurred.

##### (iii) Government Transfers

Government transfers without stipulations restricting their use are recognized in the financial statements as revenue in the period in which the transfers are authorized. Government transfers with stipulations restricting their use are recognized in the financial statements as revenues in the period in which eligible expenses are incurred provided they are authorized and meet eligible criteria.

# CITY OF NANAIMO NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2019

## NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### (m) Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Significant areas requiring the use of management estimates relate to the determination of compensated absences and termination benefits, collectability of accounts receivable, useful lives of tangible assets for calculation of amortization and provisions for contingencies. Actual results could differ from those estimates. Adjustments, if any, will be reflected in operations in the period of settlement.

## NOTE 2 - ACCOUNTS RECEIVABLE

	<u>2019</u>	<u>2018</u>
Utilities	\$ 9,293,795	\$ 9,016,945
Property Taxes	3,740,485	3,365,800
Trade and Other	2,362,657	2,581,057
Due from Provincial Government	903,051	2,883,316
Municipal Finance Authority Debt Reserve	976,776	954,543
Due from Federal Government	627,909	756,711
Interest on Investments	1,282,965	931,775
Due from Regional Government	190,887	238,403
	<u>\$ 19,378,525</u>	<u>\$ 20,728,550</u>



**CITY OF NANAIMO**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended December 31, 2019

**NOTE 3 - DEVELOPMENT COST CHARGES RECEIVABLE**

	<u>Water Distribution</u>	<u>Roads</u>	<u>Drainage</u>	<u>Sewer</u>	<u>Parks</u>	<u>Water Supply</u>	<u>2019</u>	<u>2018</u>
Installments:								
2020	\$ 11,043	\$ 112,041	\$ 17,766	\$ 36,951	\$ 47,670	\$ 199,617	\$ 425,088	\$ 515,736
2021	2,018	38,406	438	11,783	-	37,056	89,701	379,038
	<u>\$ 13,061</u>	<u>\$ 150,447</u>	<u>\$ 18,204</u>	<u>\$ 48,734</u>	<u>\$ 47,670</u>	<u>\$ 236,673</u>	<u>\$ 514,789</u>	<u>\$ 894,774</u>

Development cost charges are collected on the approval of a subdivision or the issuance of a building permit. These funds assist the City in the cost of development, including constructing capital improvements, operating projects and the related debt servicing costs. Installments receivable represent funds due from developers within two years and are secured by irrevocable standby letters of credit and/or cash on deposit. No interest is charged on these outstanding installments.

**NOTE 4 - TEMPORARY INVESTMENTS**

	<u>2019</u>		<u>2018</u>	
	<u>Cost</u>	<u>Market</u>	<u>Cost</u>	<u>Market</u>
Temporary Investments	\$ 135,535,284	\$ 136,012,282	\$ 116,073,939	\$ 116,455,725
Debentures	13,455,514	13,620,017	23,869,800	23,362,145
	<u>\$ 148,990,798</u>	<u>\$ 149,632,299</u>	<u>\$ 139,943,739</u>	<u>\$ 139,817,870</u>

**NOTE 5 - ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	<u>2019</u>	<u>2018</u>
Trade and Other	\$ 12,395,826	\$ 9,336,191
RCMP Contract	9,974,701	9,040,506
Deposits	10,175,078	7,604,716
Accrued wages and benefits	4,472,979	3,912,950
Contaminated sites	170,000	210,000
Other governments	1,020,904	866,375
	<u>\$ 38,209,488</u>	<u>\$ 30,970,738</u>

**CITY OF NANAIMO**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended December 31, 2019

**NOTE 6 - COMPENSATED ABSENCES AND TERMINATION BENEFITS**

The City provides certain post-employment benefits, non-vested sick leave, compensated absences and termination benefits to its employees. An actuarial valuation for these benefits was performed to determine the City's accrued benefit obligation as at December 31, 2019. The current valuation was completed in 2020. Significant assumptions used in the valuation include a discount rate of 3.5%, inflation of 1.75% and compensation increases, excluding merit and promotion, of 2.75%. There is an unamortized actuarial loss of \$678,448 (2018 – loss of \$616,905).

	<u>2019</u>	<u>2018</u>
Actuarial Benefit Obligation, beginning of year	\$ 8,478,144	\$ 8,042,531
Unamortized Actuarial Gain, beginning of year	(616,905)	(677,856)
	<hr/>	<hr/>
Current Service Cost	7,861,239	7,364,675
Interest Costs	807,296	771,087
Benefits Paid	338,576	323,516
Amortization of Actuarial Loss	(824,111)	(658,990)
	60,951	60,951
	<hr/>	<hr/>
	<u>8,243,951</u>	<u>7,861,239</u>
	<hr/>	<hr/>
Actuarial Benefit Obligation, end of year	8,922,399	8,478,144
Unamortized Actuarial Loss, end of year	(678,448)	(616,905)
	<hr/>	<hr/>
Accrued Benefit Liability, end of year	<u>\$ 8,243,951</u>	<u>\$ 7,861,239</u>

Actuarial gains and losses are amortized over 12 years, being the expected average remaining service period of the related employee groups, commencing the year after the gain or loss arises. The total expense recorded in the financial statements in respect of obligations under this plan amounts to \$1,206,823 (2018 - \$1,155,554).

**CITY OF NANAIMO**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended December 31, 2019

**NOTE 7 - DEFERRED REVENUE AND OTHER LIABILITIES**

	<u>2019</u>	<u>2018</u>
Tax Prepayments	\$ 12,821,621	\$ 12,352,870
Other Prepayments	7,189,946	6,397,657
	<u>\$ 20,011,567</u>	<u>\$ 18,750,527</u>

**NOTE 8 - DEFERRED DEVELOPMENT COST CHARGES**

	<u>2019</u>	<u>2018</u>
Deferred Development Cost Charges - beginning of year	\$ 46,965,417	\$ 42,617,685
Additions	7,591,978	7,057,952
Interest Earned	1,178,164	980,960
Revenue Recognized	(6,252,024)	(3,691,180)
Deferred Development Cost Charges - end of year	<u>\$ 49,483,535</u>	<u>\$ 46,965,417</u>

**NOTE 9 - DEBT, NET OF MUNICIPAL FINANCE AUTHORITY (MFA) SINKING FUND DEPOSITS**

The City issues debt instruments through the MFA pursuant to security issuing bylaws under authority of the *Community Charter* to finance certain capital expenditures.

\$41,616,953 (2018 – \$46,120,643) of debt is with the MFA. Payments and actuarial allocations of \$32,164,368 on the gross amount borrowed of \$73,781,321 are held in a sinking fund by the MFA. The rates of interest on the principal amount of the MFA debentures vary between 1.6% and 3.85% per annum.

	<u>2019</u>	<u>2018</u>
Total Outstanding Debt - beginning of year	\$ 46,120,643	\$ 42,335,511
Reduction of Long-term Debt	(4,503,690)	(3,646,189)
Proceeds from long-term borrowing	-	7,431,321
Total Outstanding Debt - end of year	<u>\$ 41,616,953</u>	<u>\$ 46,120,643</u>

The City of Nanaimo is subject to 'Liability Servicing Limits' as outlined in Section 174 of the *Community Charter*. The maximum value of liability servicing cost for a given year is 25% of a municipality's controllable and sustainable revenues for the previous year. The calculated liability servicing limit for the City of Nanaimo for 2019 at December 31, 2018 was \$43,120,716. The actual liability servicing cost was \$4,334,383, leaving \$38,786,333 of liability servicing capacity available.



**CITY OF NANAIMO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended December 31, 2019

**NOTE 9 - DEBT, NET OF MUNICIPAL FINANCE AUTHORITY (MFA) SINKING FUND DEPOSITS (CONTINUED)**

Future payments on net outstanding debt over the next five years and thereafter are as follows:

<u>Year</u>	<u>General</u>	<u>Water</u>	<u>Total</u>
2020	\$ 3,726,070	\$ 941,026	\$ 4,667,096
2021	3,189,697	978,667	4,168,364
2022	3,271,105	1,017,814	4,288,919
2023	2,898,943	1,058,526	3,957,469
2024	2,300,129	1,100,867	3,400,996
Thereafter	8,366,927	12,767,182	21,134,109
	<u>\$ 23,752,871</u>	<u>\$ 17,864,082</u>	<u>\$ 41,616,953</u>

Bylaw #	MFA Issue #		Interest Rate %	Year Matures	Balance Outstanding	
					2019	2018
<u>General Fund - Tax Supported</u>						
5425	72	Leisure and Aquatic Centre	1.67	2020	\$ 336,528	\$ 658,564
5457	73	Leisure and Aquatic Centre	1.67	2020	306,614	600,025
5750	99	Port of Nanaimo Centre	1.75	2026	6,624,625	7,431,107
5750	101	Port of Nanaimo Centre	2.25	2027	7,431,107	8,206,571
7050	102	First Station #4	2.25	2027	1,857,777	2,051,643
7257	146	First Station #1	3.20	2038	3,114,948	3,235,354
		Garbage Trucks - Equip.	2.54	2022	879,778	1,168,000
		Garbage Trucks - Equip.	2.54	2023	3,201,494	4,000,465
					<u>23,752,871</u>	<u>27,351,729</u>
<u>Waterworks Fund - User Fee Supported</u>						
7127	126	Water Treatment Plant	3.85	2033	10,337,466	10,880,868
7127	127	Water Treatment Plant	3.30	2034	7,526,616	7,888,046
					<u>17,864,082</u>	<u>18,768,914</u>
					<u>\$ 41,616,953</u>	<u>\$ 46,120,643</u>

**CITY OF NANAIMO**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended December 31, 2019

**NOTE 10 - TANGIBLE CAPITAL ASSETS**

<u>Net Book Value</u>	<u>2019</u>	<u>2018</u>
Land	\$ 99,069,560	\$ 97,177,758
Land Improvements	22,532,573	20,695,817
Leasehold Improvements	1,321,962	1,409,954
Marine Structures	268,447	309,610
Buildings	112,160,711	116,725,868
Vehicles and Equipment	17,650,011	18,469,181
IT Infrastructure	1,028,597	1,370,894
Drainage	77,956,463	75,848,623
Transportation	140,823,196	135,648,462
Sewer	37,679,093	35,304,839
Water	193,837,138	190,828,083
	<hr/>	<hr/>
	704,327,751	693,789,089
Work In Progress	25,511,759	8,120,666
	<hr/>	<hr/>
	<u>\$ 729,839,510</u>	<u>\$ 701,909,755</u>

See schedule of tangible capital assets (page 10) for more information. There were no write downs of tangible capital assets for 2018 and 2019. Developer contributed assets recognized in 2019 were \$8,134,351 (2018 - \$4,727,790) recorded at fair value at the time of receipt. These include transportation, drainage, sewer and water infrastructure and the land under these assets.

**CITY OF NANAIMO**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended December 31, 2019

**NOTE 11 - ACCUMULATED SURPLUS**

	<u>2019</u>	<u>2018</u>
Reserve Accounts (Note 22)	\$ 76,198,807	\$ 72,137,770
Surplus - General	5,842,097	5,487,046
Surplus - Sewer	6,898,003	6,722,290
Surplus - Water	5,827,039	5,827,789
Investment in Tangible Capital Assets (Note 18)	687,573,892	659,159,112
Community Works Reserve Fund (Gas Tax Agreement)	13,610,936	8,569,140
Equipment Depreciation Reserve	8,416,206	6,943,362
Facility Development (Recreation) Reserve	3,350,653	3,210,785
Property Sales Reserve	2,061,173	1,140,712
Knowles Estate Reserve	439,868	429,499
Parkland Dedication Reserve	1,747,348	1,149,945
Old City Neighborhood Parking Reserve	123,741	90,891
General Asset Management Reserve	9,172,413	11,258,946
Sewer Asset Management Reserve	2,227,853	2,833,790
Water Asset Management Reserve	6,919,104	4,646,912
Regional Emissions Reduction Reserve	637,950	549,218
	<u>\$ 831,047,083</u>	<u>\$ 790,157,207</u>

**NOTE 12 - COMMITMENTS AND CONTIGENCIES**

**(a) Liability Claims**

In the ordinary course of business, various claims and lawsuits are brought against the City. The City records an accrual in respect of legal claims that are likely to be successful and for which a liability amount is reasonably determinable. The remaining claims, should they be successful as a result of litigation, will be recorded when a liability is likely and determinable. Liability insurance is carried by the City, subject to a deductible of \$25,000 per claim.



# CITY OF NANAIMO

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2019

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### NOTE 12 - COMMITMENTS AND CONTIGENCIES (CONTINUED)

#### (b) BC Assessment Authority Appeals

As at December 31, 2019, there were various appeals pending with respect to assessed values of properties. The outcome of those appeals may result in adjustments to property taxes receivable for the current and prior years. The City makes a provision against property taxes receivable for the impact of appeals where the losses are likely and the amounts are reasonably determinable.

#### (c) Joint and Several Liabilities

The City has a contingent liability with respect to debentures of the Regional District of Nanaimo and the Regional Hospital District of Nanaimo, to the extent provided for in their respective Acts of Incorporation. Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.

The City issues its debt instruments primarily through the MFA. Demand notes are executed in connection with each debenture whereby the City may be required to pay certain amounts to the Regional District of Nanaimo. These demand notes of \$1,951,342 (2018 – \$1,951,342) are contingent in nature and given the low likelihood of payment are not reflected in the accounts.

The City is a participant in the Municipal Insurance Association of British Columbia (the Association). Should the Association pay out claims in excess of premiums received, it is possible that the City, along with other participants, would be required to contribute towards the deficit.

#### (d) Subsidence of Mines

Continued existence of abandoned underground mines has resulted in risk to private land and public roads due to potential collapse or instability. The full impact of the abandoned mines and any potential liabilities are unknown at this time. No determination of the City's liability, if any, has been made and no estimate of potential loss can be made or recorded at this time. A liability will be recorded if remediation costs are determined to be likely and the amounts are reasonably determinable.

**CITY OF NANAIMO**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended December 31, 2019

**NOTE 12 - COMMITMENTS AND CONTIGENCIES (CONTINUED)**

**(e) Commitments**

The City has \$16,800,000 (2018 - \$16,700,000) in open purchase orders at year end which have not been recorded in the financial statements. The funding for the majority of these obligations has been set aside in reserves for future expenditures. These amounts will be recorded in the period that the goods and services, to which they relate, are received.

**(f) Guarantees**

The City has guaranteed the amount of a \$2,000,000 line of credit for the Port Theatre Society. Management considers the likelihood of payment on the guarantee to be low.

**NOTE 13 - CEMETERY CARE FUND**

The City operates the cemetery and maintains a cemetery perpetual care fund in accordance with the *Cremation, Interment and Funeral Services Act*. The trust fund assets and liabilities are not included in the consolidated financial statements. At December 31, 2019, the balance of funds held in trust was \$590,988 (2018 - \$584,618).

**NOTE 14 - ANNUAL BUDGET**

These financial statements include the Annual Budget as approved by Council on May 6, 2019. No amendments subsequent to this date have been included. The following is a reconciliation of the budget presentation required for the 2019 financial statements and the annual financial plan bylaw:

Annual Budgeted Surplus - Statement of Operations	\$ 14,073,931
Cemetery Care Fund - not in reporting entity	7,500
Net Proceeds from Internal Borrowing	2,977,619
Use of Development Cost Charges	(4,598,501)
	<hr/>
Annual Surplus from the 2019 Financial Plan	12,460,549
Amortization, not funded	25,119,840
Capital Expenditures	(83,277,883)
Proceeds from Borrowing	9,018,245
Principal Repayment of Debt	(4,500,170)
Transfers from Accumulated Surplus	41,179,419
	<hr/>
Net Annual Budget - as approved	\$ -

25

**CITY OF NANAIMO**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended December 31, 2019

**NOTE 15 - TAXATION AND PAYMENTS IN LIEU**

	<u>Municipal</u>	<u>Other</u>	<u>2019</u> <u>Total</u>	<u>2018</u> <u>Total</u>
Property Taxes	\$ 105,252,225	\$ 66,698,578	\$ 171,950,803	\$ 162,993,210
Business Improvement Area Levies	41,594	-	41,594	41,182
Vancouver Island Regional Library	4,733,307	-	4,733,307	4,449,268
Taxes in Lieu of Licenses	1,456,423	-	1,456,423	1,453,514
Payments in Lieu of Taxes	2,077,224	549,836	2,627,060	2,613,253
	<u>\$ 113,560,773</u>	<u>\$ 67,248,414</u>	<u>\$ 180,809,187</u>	<u>\$ 171,550,427</u>
			<u>2019</u>	<u>2018</u>
Less Collections for Other Governments:				
Province of British Columbia (School Tax)			\$ 40,114,781	\$ 38,973,462
Regional District of Nanaimo			22,039,402	20,455,282
Nanaimo Regional Hospital District			4,036,324	3,958,374
Other Agencies			1,057,907	1,022,644
			<u>67,248,414</u>	<u>64,409,762</u>
Taxation and Payments in Lieu			<u>\$ 113,560,773</u>	<u>\$ 107,140,665</u>

**NOTE 16 - USER FEES AND SALES OF SERVICES**

	<u>2019</u>	<u>2018</u>
Waterworks	\$ 20,473,635	\$ 20,456,762
Recreation Programs	6,993,693	6,405,502
Sewer System	7,694,946	7,413,830
Garbage Collection	5,957,790	5,661,854
Vancouver Island Conference Centre	2,397,916	2,415,868
Public Works	237,737	706,180
Parking	1,639,105	1,786,935
Other	250,828	263,130
Fire Rescue	119,785	112,428
Police Services	82,663	106,706
	<u>\$ 45,848,098</u>	<u>\$ 45,329,195</u>



**CITY OF NANAIMO**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended December 31, 2019

**NOTE 17 - TRANSFERS FROM OTHER GOVERNMENTS**

	<u>2019</u>	<u>2018</u>
<u>Federal</u>		
Gas Tax	\$ 7,623,058	\$ 3,758,343
Other	279,748	228,881
	<u>7,902,806</u>	<u>3,987,224</u>
<u>Provincial</u>		
Casino Gaming	2,706,954	2,923,995
Revenue Sharing	1,170,957	1,243,135
Other	351,815	1,851,426
	<u>4,229,726</u>	<u>6,018,556</u>
<u>Regional District of Nanaimo</u>		
Other	56,077	85,250
Total transfers from other governments	<u>\$ 12,188,609</u>	<u>\$ 10,091,030</u>
Transfers from other governments - capital	\$ 7,623,208	\$ 5,371,865
Transfers from other governments - operating	4,565,401	4,719,165
Total transfers from other governments	<u>\$ 12,188,609</u>	<u>\$ 10,091,030</u>

**NOTE 18 - INVESTMENT IN TANGIBLE CAPITAL ASSETS**

	<u>2019</u>	<u>2018</u>
Investment in Tangible Capital Assets - beginning of year	\$ 659,159,112	\$ 643,880,165
Add:		
Capital Additions	56,737,759	40,710,037
Reductions in Long-term Debt	4,503,690	3,646,189
Less:		
Long-term borrowing spent	(1,160,695)	(4,061,321)
Funding from deferred capital fund	(2,857,969)	-
Amortization	(24,606,903)	(23,732,384)
Net Book Value of Asset Disposals	(4,201,102)	(1,283,574)
Investment in Tangible Capital Assets - end of year	<u>\$ 687,573,892</u>	<u>\$ 659,159,112</u>

# CITY OF NANAIMO

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2019

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### NOTE 19 - MUNICIPAL PENSION PLAN

The City and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. The Plan has about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 contributors from Local Government.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate is then adjusted to the extent there is amortization of any funding surplus and will be adjusted for the amortization of any unfunded liability.

The most recent valuation for the Municipal Pension Plan as at December 31, 2018 indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis. During 2019, City of Nanaimo contributions to the plan were:

	<u>2019</u>	<u>2018</u>
Employer Portion	\$ 5,492,219	\$ 5,329,342
Employee Portion	4,590,287	4,438,251
	<u>\$ 10,082,506</u>	<u>\$ 9,767,593</u>

The next valuation will be as at December 31, 2021 with results available in 2022.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

# CITY OF NANAIMO

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2019

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### NOTE 20 - FINANCIAL INSTRUMENTS

#### (a) Financial Risk and Fair Market Values

The City's financial instruments consist of cash and cash equivalents, accounts receivable, development cost charges receivable, temporary investments, accounts payable and accrued liabilities and debt. The City does not hold any asset-backed commercial paper or hedge funds. The financial risk is the risk to the City's earnings that arises from fluctuations in interest rates, foreign exchange rates, and the degree of volatility of these rates. The City does not use derivative instruments to reduce its exposure to interest rate risk nor foreign exchange risk as management does not consider the risks material. Based on available market information, the carrying value of the City's financial instruments approximates their fair value with the exception of temporary investments for which market values are disclosed in Note 4.

#### (b) Credit Risk

The City is not exposed to significant risk from its accounts receivables. The City's tax base has a significant number of participants which reduces the concentration of credit risk. Credit risk is further minimized as the City has the ability to expropriate land in the event of non-payment of property tax receivables.

### NOTE 21 - COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted for the current year.

The City changed its organizational structure in 2019, so the 2018 comparatives have been adjusted to reflect the new organizational layout. This reclassification has no impact on surplus.



# CITY OF NANAIMO

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2019

### NOTE 22 - RESERVES

	<u>Work in Progress</u>	<u>Available for Future Commitments</u>	<u>2019</u>	<u>2018</u>
<u>General Revenue Fund Reserve Accounts</u>				
Fire & Emergency Services	\$ 70,778	\$ 3,326,951	\$ 3,397,729	\$ 2,615,623
Parks & Recreation	-	368,599	368,599	223,717
Strategic Partnerships	-	200,043	200,043	25,543
General Capital	-	6,040,729	6,040,729	5,906,667
Prior Year Carry Forwards	5,183,981	-	5,183,981	3,380,118
Housing Legacy Reserve	38,950	2,549,688	2,588,638	2,364,066
Uncollected Taxes	-	2,384,445	2,384,445	2,759,115
Uninsured Claims	-	2,732,755	2,732,755	2,587,805
Allowance for Bad Debts	-	44,000	44,000	50,000
RCMP Contract	394,829	2,422,113	2,816,942	2,944,185
Information Technology Infrastructure	816,533	525,157	1,341,690	954,567
Sustainability Initiatives	57,271	249,934	307,205	426,655
Parking Reserve	1,149,266	726,336	1,875,602	1,689,851
Conference Centre	19,200	660,982	680,182	612,958
Snow Removal	-	300,000	300,000	200,000
Property Acquisition	-	2,600,218	2,600,218	3,163,383
Strategic Infrastructure	2,083,749	1,007,233	3,090,982	2,115,162
General Financial Sustainability	700,000	114,012	814,012	1,792,000
Special Initiatives Reserve	-	4,968,073	4,968,073	-
Colliery Dam Reserve	-	130,538	130,538	143,903
Photocopier Reserve	32,500	361,633	394,133	432,444
Casino Funds	1,448,844	-	1,448,844	1,448,844
Sanitation Leveling Reserve	-	774,008	774,008	429,222
	<u>11,995,901</u>	<u>32,487,447</u>	<u>44,483,348</u>	<u>36,265,828</u>
<u>Sewer Revenue Reserve Accounts</u>				
General Capital	6,203,533	5,047,443	11,250,976	11,241,903
<u>Waterworks Revenue Fund Reserve Accounts</u>				
General Capital	13,752,044	4,812,439	18,564,483	22,730,039
Growth Related Projects	-	1,900,000	1,900,000	1,900,000
	<u>13,752,044</u>	<u>6,712,439</u>	<u>20,464,483</u>	<u>24,630,039</u>
Total Reserve Accounts	<u>\$31,951,478</u>	<u>\$ 44,247,329</u>	<u>\$76,198,807</u>	<u>\$72,137,770</u>

# CITY OF NANAIMO

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2019

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### NOTE 23 - SEGMENT REPORTING

The City's operations and activities are organized and reported by Fund. City services are provided by departments and their activities are reported in these funds. See Schedule of Operations by Segment (page 8).

#### GENERAL REVENUE FUND

Certain departments have been separately disclosed in the segmented information, along with the services they provide as follows:

##### City Administration

The Chief Administrative Officer's office assists Council to establish its strategic direction for the City and takes the lead role in managing the implementation of policy direction established by Council. The Office also provides managerial leadership and direction to all City departments and operations.

The City Administration department is also responsible for Human Resources and Organizational Planning, Legislative Services, and Communications.

##### Corporate Services

Providing service to both the internal organization and the community, the Corporate Services Department is responsible for Emergency Management, Information Technology, Financial Services and Purchasing.

##### Development Services

Development Services is responsible for a variety of tasks relating to planning and development. This includes processing development applications and developing related policies and regulations. Development Services is also responsible for bylaw, animal control, and parking.

##### Fire

The Fire Department has the responsibility of protecting the City's citizens and infrastructure through prevention and quick and high quality response to fire, medical and other emergency incidents in the most effective and responsive manner possible.

# CITY OF NANAIMO

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended December 31, 2019

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### NOTE 23 - SEGMENT REPORTING (CONTINUED)

#### Police

The City contracts the Royal Canadian Mounted Police to provide top quality policing services in Nanaimo. With administrative support services provided by City employees, the detachment provides all standard policing services, including response to emergency and non-emergency calls, criminal investigations and traffic safety measures.

#### Port of Nanaimo Centre

The operation of the Vancouver Island Conference Centre provides a full-service convention centre that hosts meetings, conferences, tradeshow, and weddings for up to 1,300 delegates.

#### Parks and Recreation

The Parks and Recreation department manages, facilitates and maintains a system of services, facilities, parks and open spaces and works to enhance the quality of life for the citizens of Nanaimo.

#### Engineering and Public Works

Engineering and Public Works is responsible for the planning, design, construction, operation and maintenance of the City's infrastructure including the City's water, sanitary sewer, drainage and transportation infrastructure. Department operations also include maintenance of the City's fleet, cemeteries, solid waste collection and recycling.

### SEWER SYSTEM

The City Sanitary Sewer Utility is a self-funded entity that operates and maintains a sewer collection system that serves the City.

### WATERWORKS

The City Waterworks Utility is a self-funded entity that delivers water to residential, commercial and industrial premises in Nanaimo. The Utility operates and maintains a supply system consisting of dams, transmission mains, reservoirs and treatment facilities as well as a distribution system.



**CITY OF NANAIMO**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended December 31, 2019

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**NOTE 24 - CONTRACTUAL RIGHTS**

The City of Nanaimo has entered into various contracts for rental revenue within the normal course of operations. The estimated contractual rights under these contracts for the years ending December 31 are as follows:

2020	\$ 1,076,701
2021	1,275,121
2022	1,112,192
2023	1,112,339
2024	1,112,339
	<u>\$ 5,688,692</u>

In addition to these contractual rights, the City has agreements with several parties that provide for the recovery of costs and payments of annual fees and commissions based on annual results.

**NOTE 25 - SUBSEQUENT EVENTS**

Subsequent to December 31, 2019, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This situation presents uncertainty over the City's future cash flows, and may have a significant impact on the City's future operations. Potential impacts on the City's business could include future decreases in revenue, future increases in expenses, impairment of receivables, impairment of investments or reduction in investment income, and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact on the economy are not known, an estimate of the financial effect on the City is not practicable at this time.



CITY OF NANAIMO  
THE HARBOUR CITY





# NANAIMO...

*There's so much to take in!*





# Looking Forward: 2020-2024 Financial Plan

The City's Annual Report reviews the past year and progress made towards strategic goals and initiatives. The City's Five Year Financial Plans provide a look forward and outlines the plans and resources needed to deliver City services and to continue to implement important City priorities each year. These two annual reports provide the community with important feedback and information on Council's management and priorities.



The City of Nanaimo's 2020-2024 Financial Plan can be found on our website at [www.nanaimo.ca](http://www.nanaimo.ca) or by clicking here from an online version of this 2019 Annual Report.



Jack Point Park



# NANAIMO...

*home to nature's playground.*



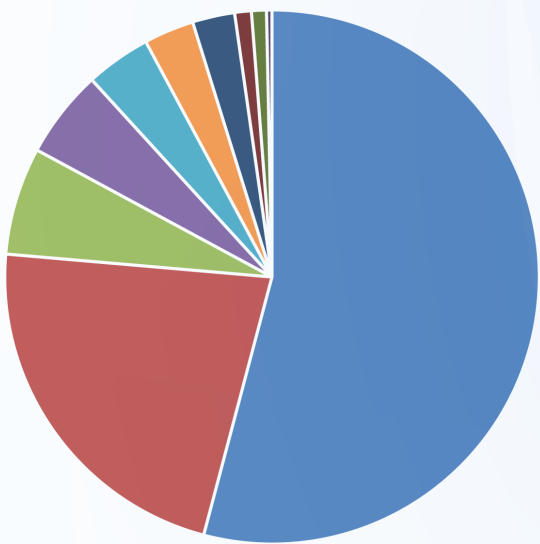
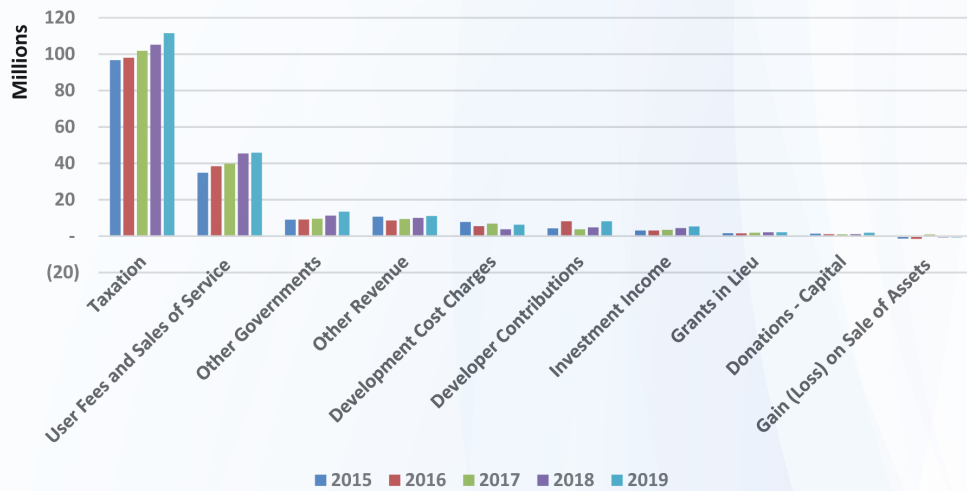


# Statistical Section

## Statistical & Financial Analysis 2015-2019



# Revenue by Source (Source: City of Nanaimo Finance Department)



- 54.2% Taxation
- 22.3% User Fees and Sales of Service
- 6.5% Other Governments
- 5.3% Other Revenue
- 3.9% Developer Contributions
- 3.0% Development Cost Charges
- 2.6% Investment Income
- 1.0% Grants in Lieu
- 0.9% Donations - Capital
- 0.3% Gain (Loss) on Sale of Assets

## Revenue by Source Last Five Fiscal Years Comparison

	2015	2016	2017	2018	2019
Taxation	96,670,960	98,006,106	101,772,627	105,092,714	111,483,549
User Fees and Sales of Service	34,809,133	38,348,292	39,794,704	45,329,195	45,848,098
Other Governments	9,023,388	9,107,114	9,488,460	11,241,378	13,420,109
Other Revenue	10,608,631	8,523,151	9,358,666	9,950,204	10,990,146
Development Cost Charges	7,762,983	5,390,435	6,802,341	3,691,180	6,252,024
Developer Contributions	4,234,016	8,126,066	3,724,488	4,727,790	8,134,351
Investment Income	3,021,276	3,010,006	3,403,150	4,380,302	5,262,350
Grants in Lieu	1,517,802	1,459,260	1,858,365	2,047,951	2,077,224
Donations - Capital	1,359,744	1,018,653	972,902	1,015,560	1,865,131
Gain (Loss) on Sale of Assets	(1,363,185)	(1,533,210)	852,358	(699,223)	(679,600)
<b>Total Revenue</b>	<b>\$ 167,644,748</b>	<b>\$ 171,455,873</b>	<b>\$ 178,028,061</b>	<b>\$ 186,777,051</b>	<b>\$ 204,653,382</b>

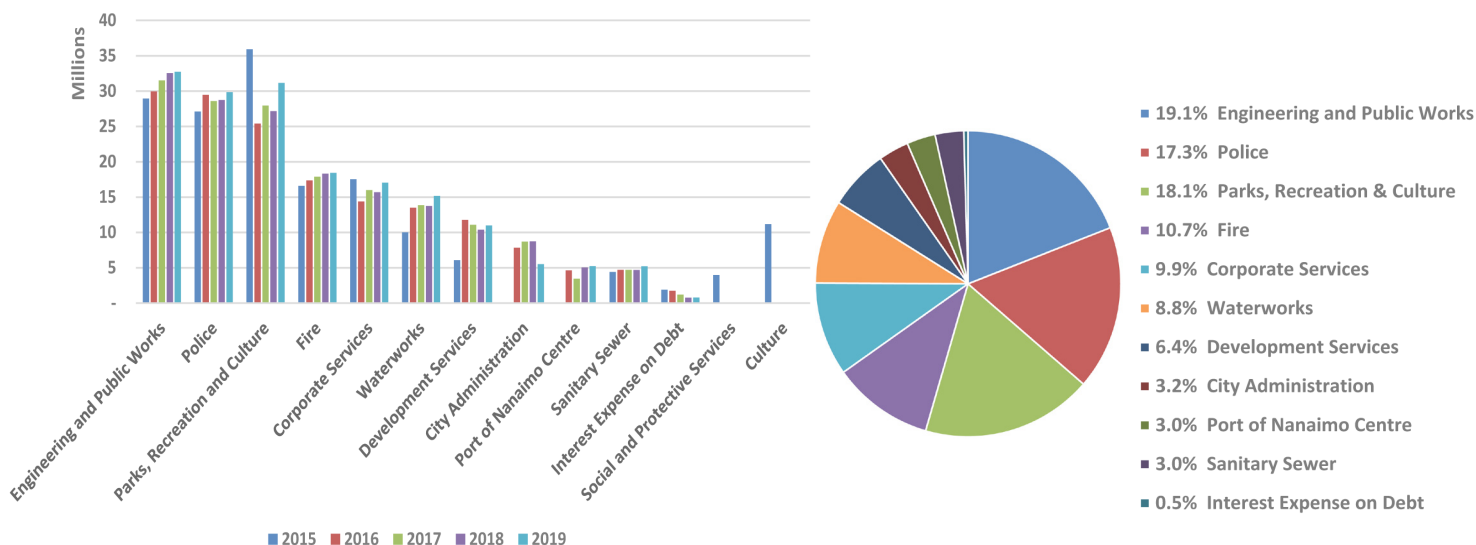


## Expenses by Function (Source: City of Nanaimo Finance Department)

The City has undergone several reorganizations in the past four years.

Please note:

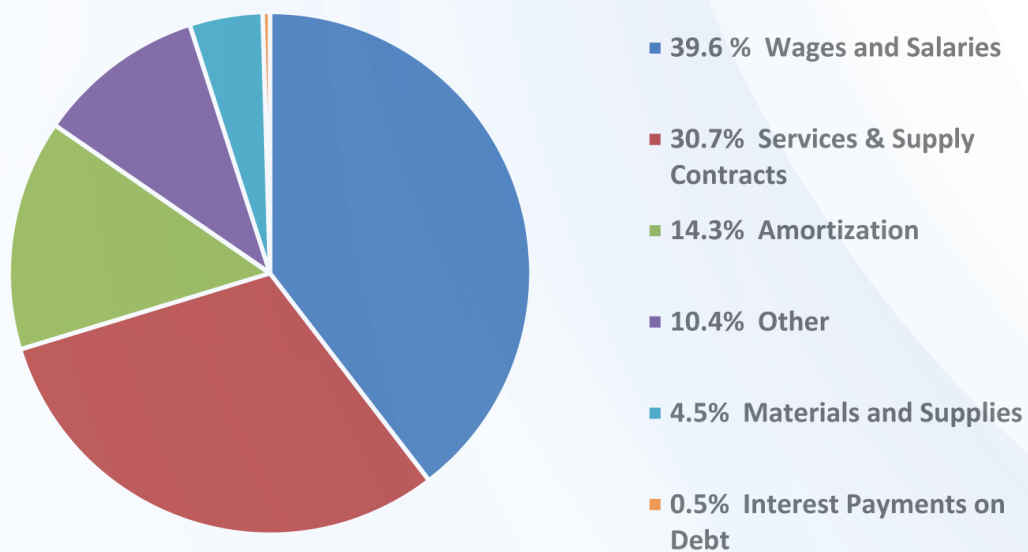
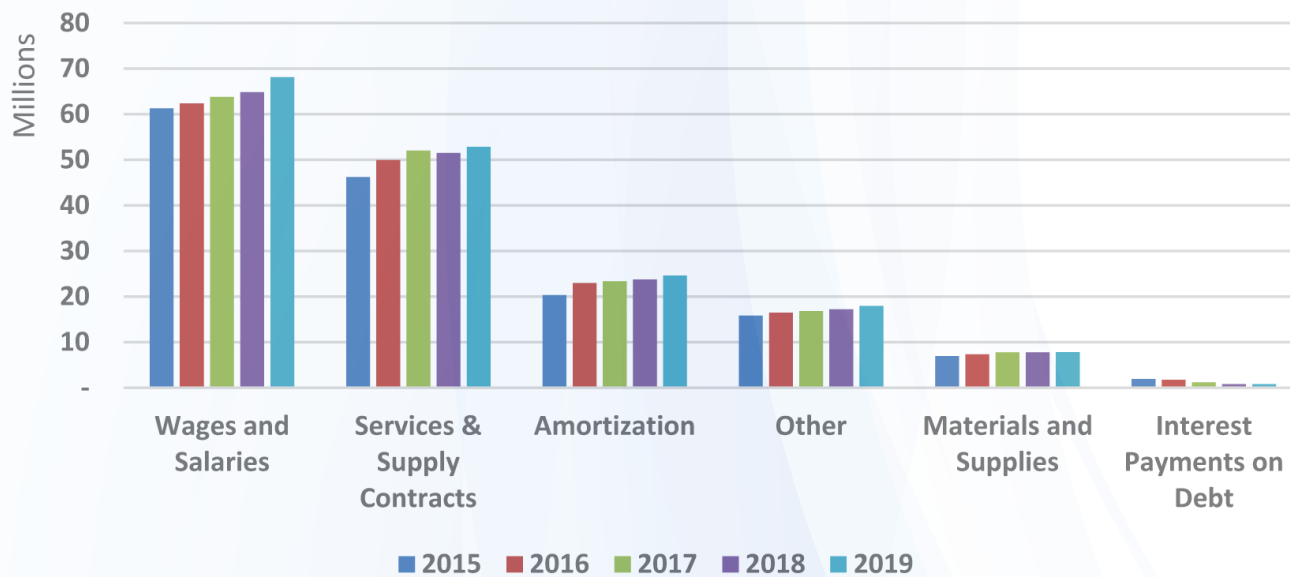
- In 2016, Culture became part of Development Services. In 2019, Culture became part of Parks and Recreation.
- Social and Protective Services became part of either Police or Fire Services.
- In 2016, City Administration was separated out from Corporate Services.
- In 2015, Port of Nanaimo Centre was included in Culture.



### Expenses

Analysis by Function	2015	2016	2017	2018	2019
Engineering and Public Works	28,941,359	29,943,004	31,513,496	32,542,956	32,730,544
Police	27,091,921	29,454,469	28,576,851	28,724,278	29,837,273
Parks, Recreation and Culture	35,915,958	25,399,652	27,942,297	27,163,217	31,152,635
Fire	16,587,816	17,346,663	17,873,093	18,314,945	18,414,109
Corporate Services	17,524,024	14,381,681	15,988,978	15,682,893	17,030,925
Waterworks	10,008,935	13,494,780	13,841,302	13,742,777	15,164,321
Development Services	6,073,590	11,776,206	11,072,350	10,375,538	10,977,170
City Administration	-	7,826,403	8,684,928	8,726,576	5,506,080
Port of Nanaimo Centre	-	4,624,689	3,450,781	5,044,608	5,220,321
Sanitary Sewer	4,409,251	4,701,041	4,692,495	4,675,679	5,197,941
Interest Expense on Debt	1,884,239	1,741,095	1,187,435	760,041	782,973
Social and Protective Services	3,971,770	-	-	-	-
Culture	11,160,777	-	-	-	-
<b>Total Expenses by Function</b>	<b>\$ 163,569,640</b>	<b>\$ 160,689,683</b>	<b>\$ 164,824,006</b>	<b>\$ 165,753,508</b>	<b>\$ 172,014,292</b>

## Expenses by Object (Source: City of Nanaimo Finance Department)



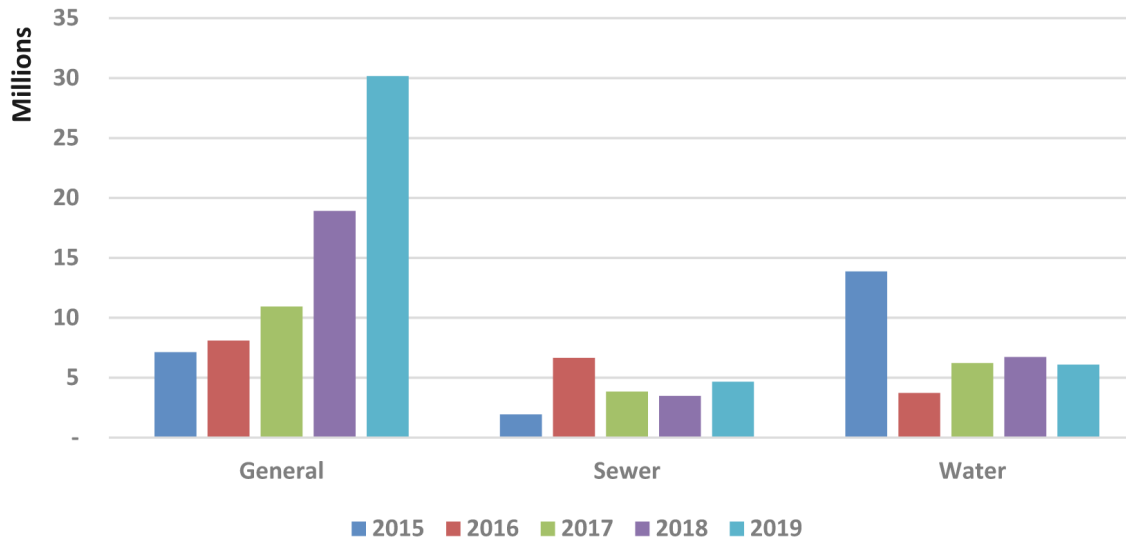
### Expenses

Analysis by Object	2015	2016	2017	2018	2019
Wages and Salaries	61,269,748	62,325,770	63,792,630	64,820,429	68,082,132
Services & Supply Contracts	46,204,265	49,913,646	51,983,811	51,479,092	52,830,677
Amortization	20,288,865	22,926,296	23,319,708	23,732,384	24,606,903
Other	15,824,526	16,454,334	16,778,884	17,209,551	17,932,800
Materials and Supplies	6,937,220	7,328,542	7,761,538	7,752,011	7,778,807
Interest Payments on Debt	1,884,239	1,741,095	1,187,435	760,041	782,973
<b>Total Expenses by Object</b>	<b>\$ 152,408,863</b>	<b>\$ 160,689,683</b>	<b>\$ 164,824,006</b>	<b>\$ 165,753,508</b>	<b>\$ 172,014,292</b>

# Annual Surplus (Source: City of Nanaimo Finance Department)

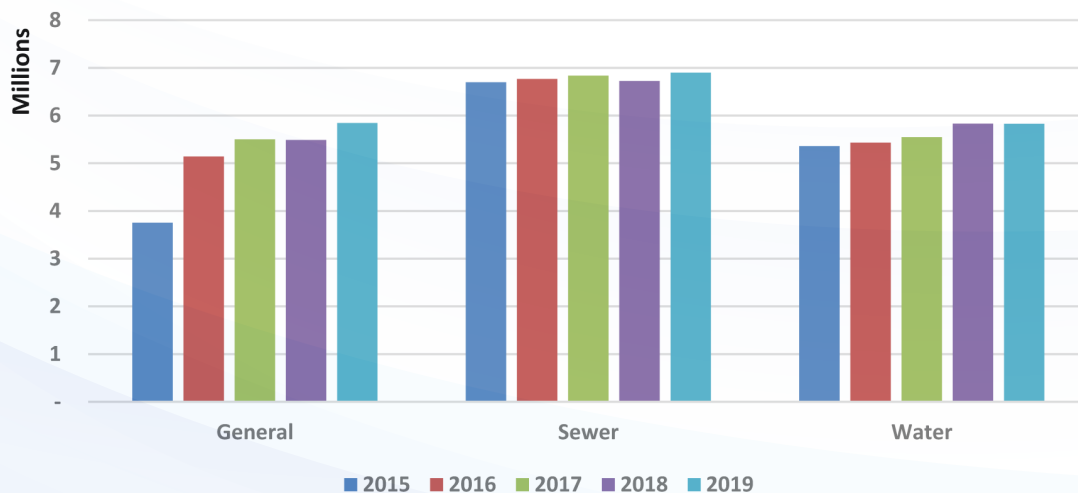
## Surplus for the Year Last Five Fiscal Years Comparison

	2015	2016	2017	2018	2019
General	7,124,794	8,088,533	10,932,034	18,899,472	30,161,202
Sewer	1,932,014	6,648,872	3,835,551	3,468,169	4,650,674
Water	13,860,039	3,722,969	6,212,462	6,718,769	6,078,000
Total Surplus	\$ 22,916,847	\$ 18,460,374	\$ 20,980,047	\$ 29,086,410	\$ 40,889,876



## Accumulated Operating Surplus Last Five Fiscal Years Comparison

	2015	2016	2017	2018	2019
General	3,752,211	5,139,416	5,499,908	5,487,046	5,842,097
Sewer	6,695,163	6,765,372	6,834,001	6,722,290	6,898,003
Water	5,356,715	5,430,316	5,545,156	5,827,789	5,827,039
Total Surplus	\$ 15,804,089	\$ 17,335,104	\$ 17,879,065	\$ 18,037,125	\$ 18,567,139





**Accumulated Consolidated Surplus (Source: City of Nanaimo Finance Department)**  
**Last Five Fiscal Years Comparison**

	2015	2016	2017	2018	2019
Total Accumulated Surplus	\$ 721,630,376	\$ 740,090,750	\$ 761,070,797	\$ 790,157,207	\$831,047,083

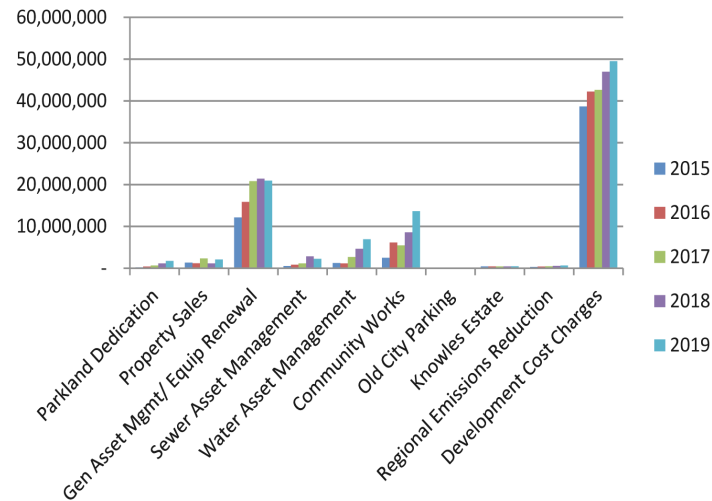


# Reserve Funds (Source: City of Nanaimo Finance Department)

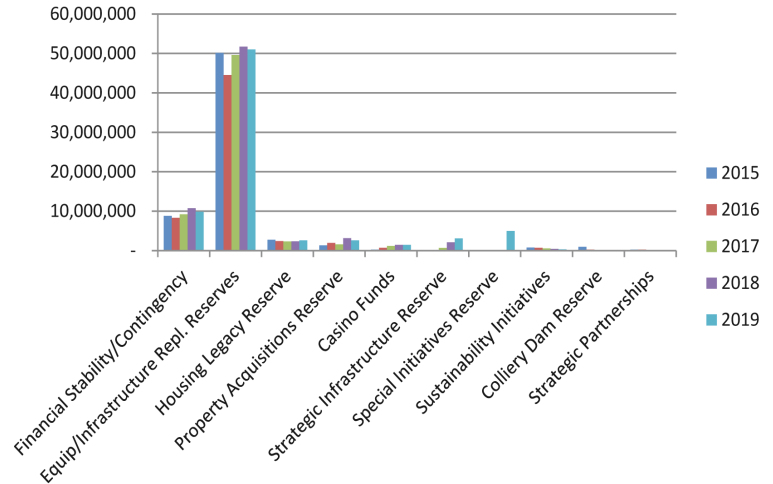
The City maintains operating reserves that provide funds for future infrastructure and strategic investment. Contributions to operating reserves are through allocations of prior year surplus and through annual contributions.

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

## Summary of Statutory Reserve Funds



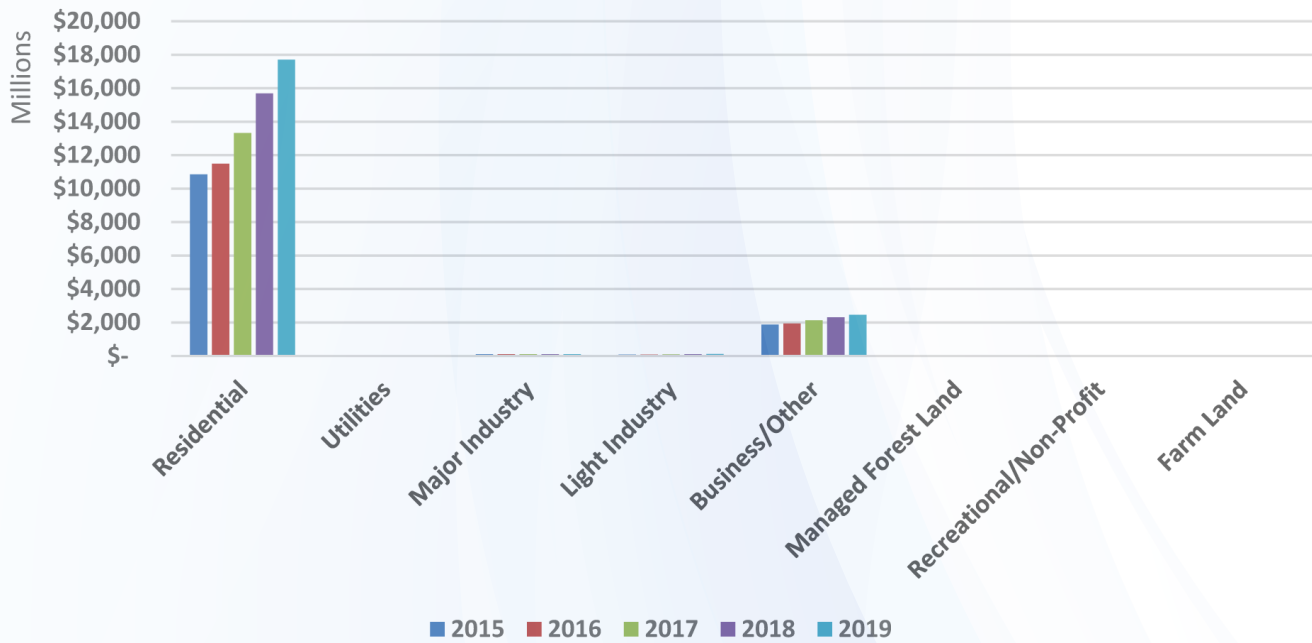
## Summary of General Reserve Funds



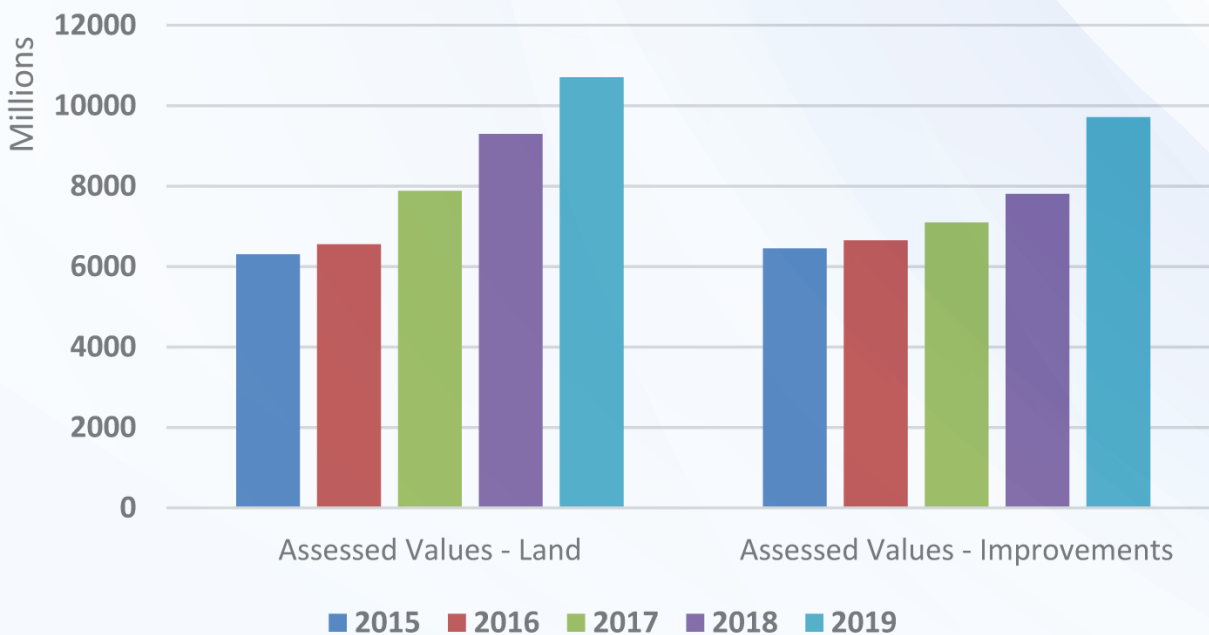
### Reserve Funds

	2015	2016	2017	2018	2019
<b>Reserve Funds:</b>					
Financial Stability/Contingency	8,793,935	8,324,304	9,219,794	10,762,327	9,866,162
Equip/Infrastructure Repl. Reserves	50,132,856	44,507,541	49,550,275	51,687,887	50,998,104
Housing Legacy Reserve	2,761,573	2,415,652	2,328,320	2,364,066	2,588,638
Property Acquisitions Reserve	1,334,833	1,963,077	1,563,383	3,163,383	2,600,218
Casino Funds	256,613	723,611	1,186,846	1,448,844	1,448,844
Strategic Infrastructure Reserve	-	-	680,000	2,115,162	3,090,982
Special Initiatives Reserve	-	-	-	-	4,968,073
Sustainability Initiatives	790,470	726,731	567,076	426,655	307,205
Colliery Dam Reserve	972,479	242,454	199,123	143,903	130,538
Strategic Partnerships	250,000	250,000	30,728	25,543	200,043
<b>Total General Reserves:</b>	<b>65,292,759</b>	<b>59,153,370</b>	<b>65,325,545</b>	<b>72,137,770</b>	<b>76,198,807</b>
<b>Statutory Reserve Funds:</b>					
Parkland Dedication	211,565	375,527	638,458	1,149,945	1,747,348
Property Sales	1,331,516	1,183,092	2,325,949	1,140,712	2,061,173
Gen Asset Mgmt/ Equip Renewal	12,134,387	15,833,336	20,789,779	21,413,093	20,939,272
Sewer Asset Management	512,605	834,516	1,146,300	2,833,790	2,227,853
Water Asset Management	1,225,984	1,135,280	2,664,841	4,646,912	6,919,104
Community Works	2,490,950	6,136,926	5,450,615	8,569,140	13,610,936
Old City Parking	85,647	87,227	88,896	90,891	123,741
Knowles Estate	430,717	435,516	420,076	429,499	439,868
Regional Emissions Reduction	301,833	377,438	461,108	549,218	637,950
Development Cost Charges	38,658,888	42,228,902	42,617,685	46,965,417	49,483,535
<b>Total Statutory Reserves:</b>	<b>57,384,092</b>	<b>68,627,760</b>	<b>76,603,707</b>	<b>87,788,617</b>	<b>98,190,780</b>
	<b>122,676,851</b>	<b>127,781,130</b>	<b>141,929,252</b>	<b>159,926,387</b>	<b>174,389,587</b>

## General Assessment by Property Class (Source: City of Nanaimo Finance Department)

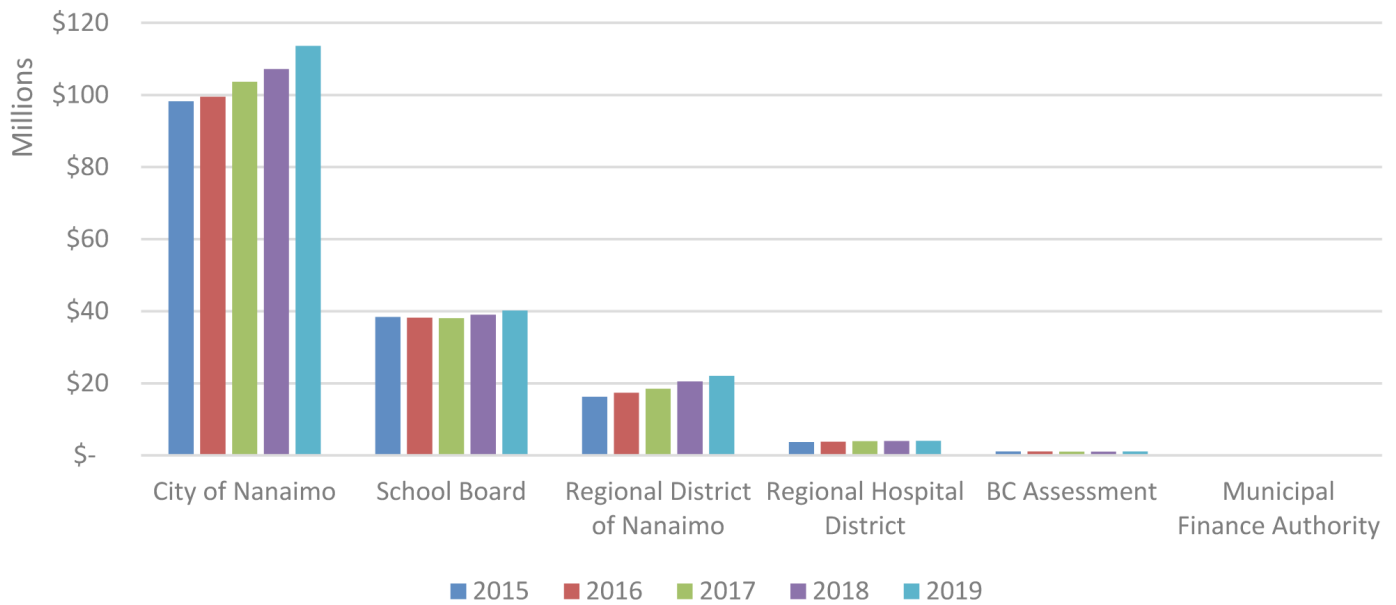


## Assessed Value for General Municipal Purposes (Source: BC Assessment Authority)





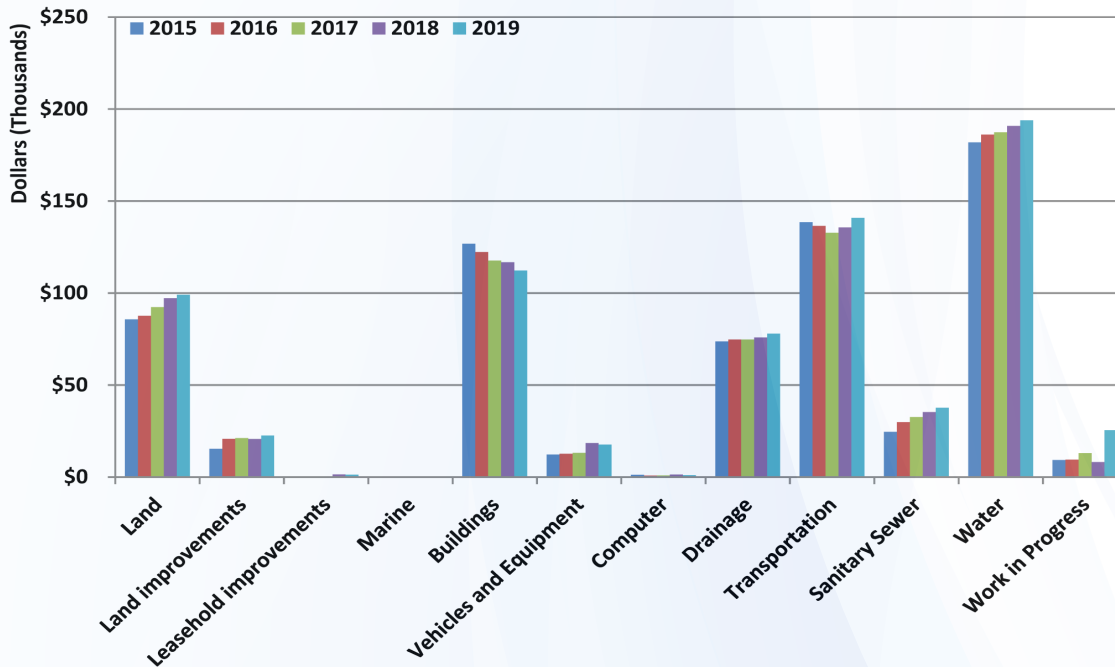
## Taxes Collected by All Taxing Authorities (Source: City of Nanaimo Finance Department)



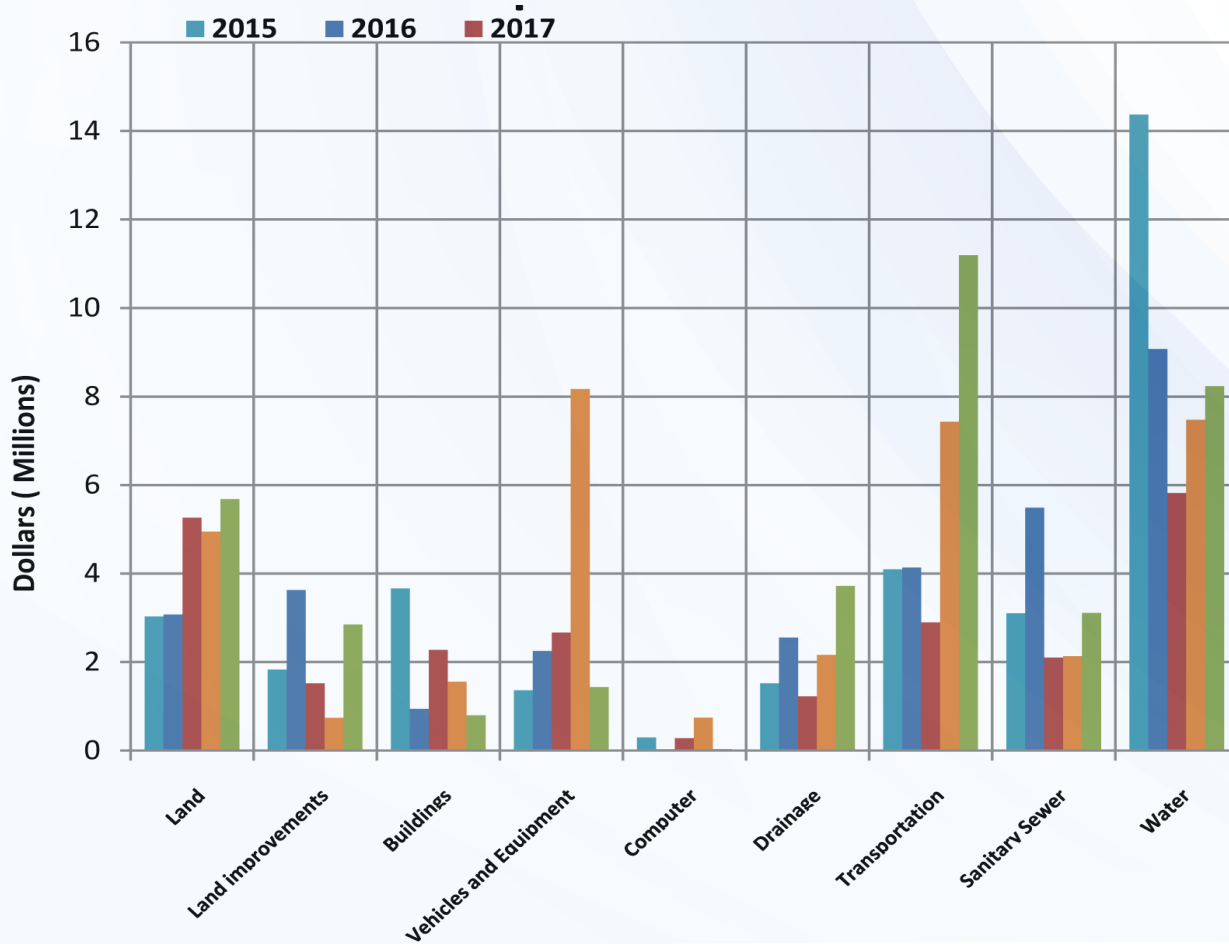
## Total Value of Building Permits (Source: City of Nanaimo Finance Department)



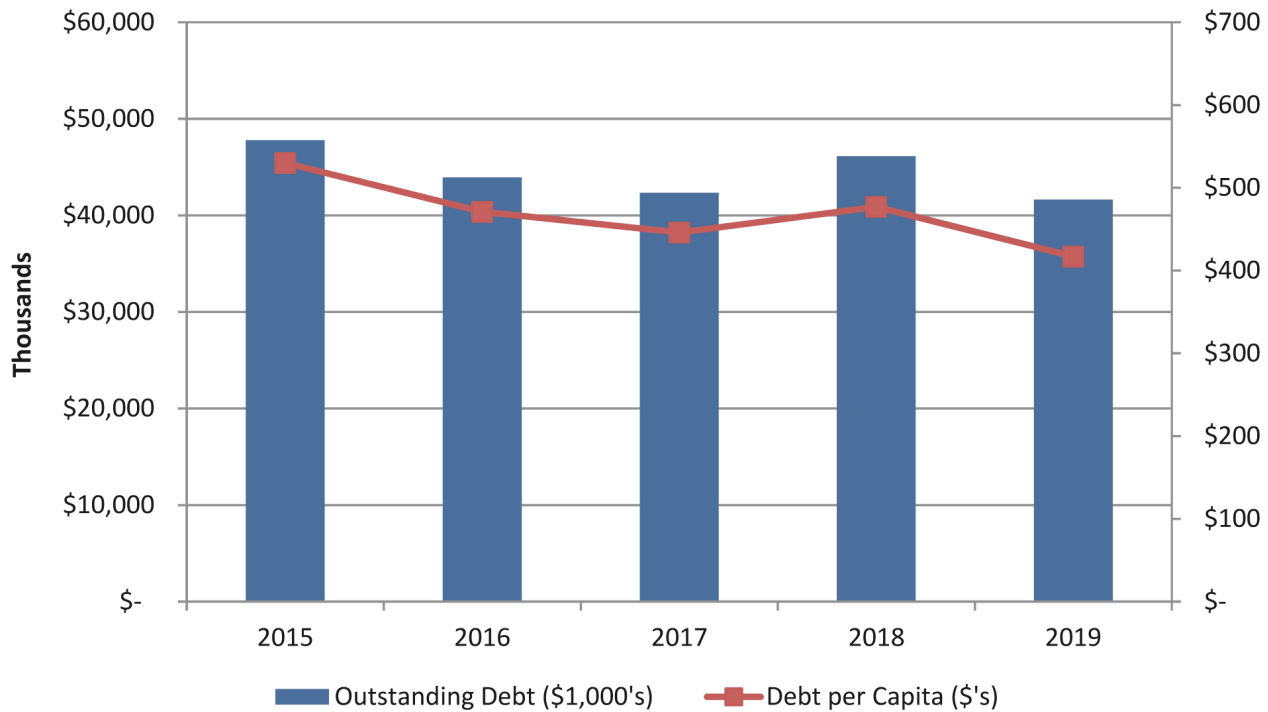
## Net Book Value of Tangible Capital Assets (Source: City of Nanaimo Finance Department)



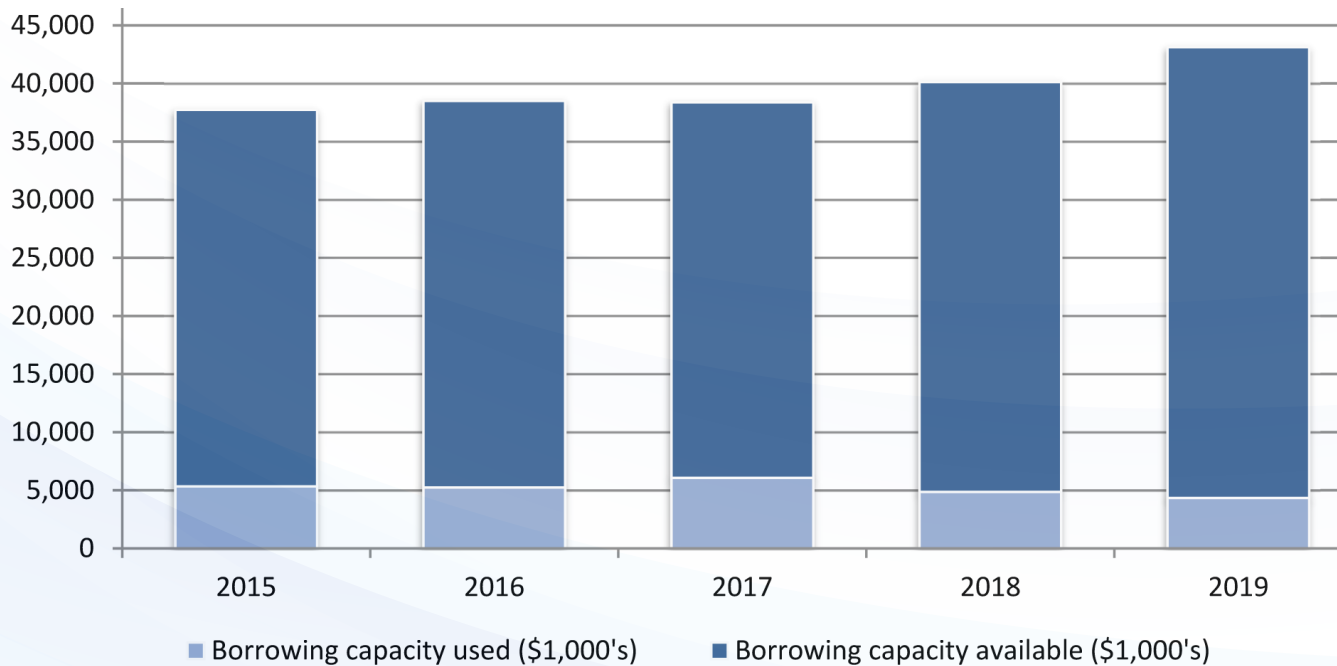
## Total Assets Acquisition (Source: City of Nanaimo Finance Department)



## Debt Per Capita (Source: City of Nanaimo Finance Department)



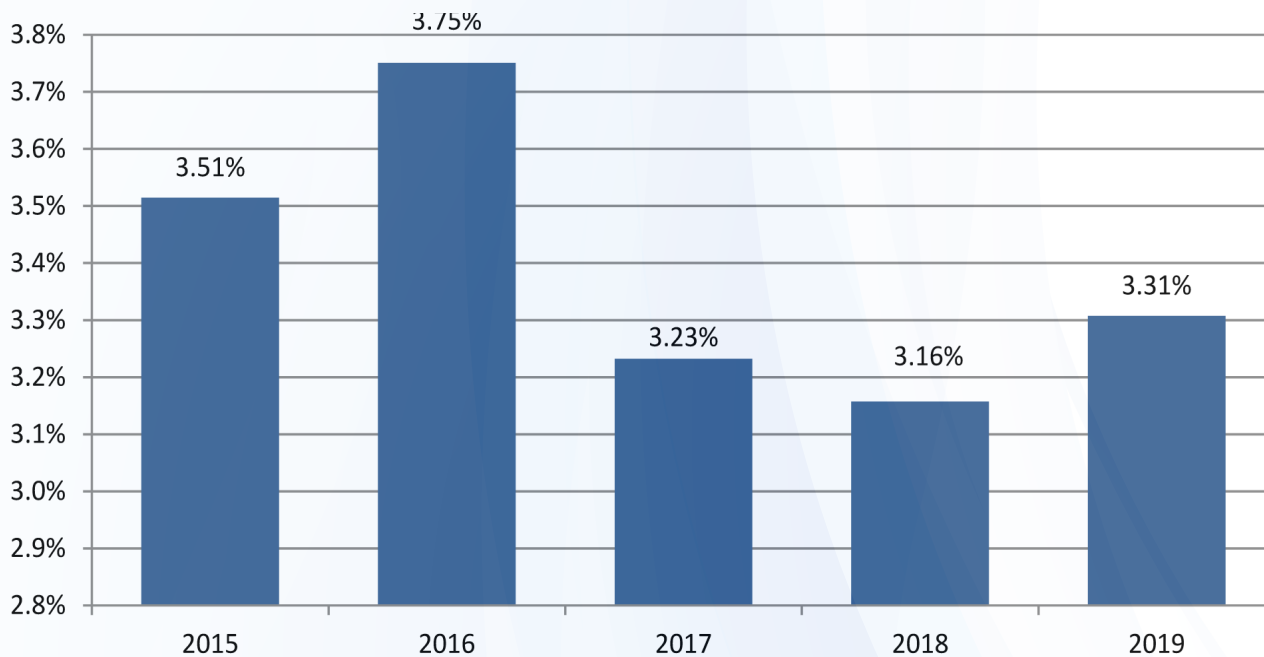
## Legal Debt Limit (Source: City of Nanaimo Finance Department)





## Debt Servicing as a Percentage of Expenditures\*

(Source: City of Nanaimo Finance Department)



\*Includes operating and capital expenses but excludes amortization

## Debt Outstanding by Function\*

(Source: City of Nanaimo Finance Department)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Public Works	\$ -	\$ -	\$ 1,452,200	\$ 5,168,465	\$ 4,081,272
Parks and Recreation *	2,950,430	2,411,116	1,847,533	1,258,589	643,142
Social & Protective Services - Parking *	925,896	-	-	-	-
Port of Nanaimo Centre *	20,027,720	18,621,377	17,158,779	15,637,678	14,055,733
Fire **	2,589,638	2,417,292	2,238,052	5,286,997	4,972,725
Water	21,279,909	20,475,515	19,638,946	18,768,914	17,864,082
<b>Total Debt Outstanding By Function</b>	<b><u>\$47,773,593</u></b>	<b><u>\$43,925,300</u></b>	<b><u>\$42,335,510</u></b>	<b><u>\$46,120,643</u></b>	<b><u>\$41,616,953</u></b>

\* Property tax supported debt

\*\* Property tax and reserve supported debt

# Operational Comparative Statistics (Source: City of Nanaimo Finance Department)

Municipal Government Form: Mayor and 8 Council Members

Incorporated: December 24, 1874

	2015	2016	2017	2018	2019
Population *	90,059	93,273	96,561	97,619	99,856
Registered Voters	63,975	63,975	63,975	69,165	69,165
Number of Properties (Folios)	36,446	36,804	37,322	37,699	38,139
Paved Roads in KM	616	619	621	623	628
Sanitary Sewer Lines in KM	667	671	672	677	682
Storm Sewer Lines in KM	545	549	551	556	562
Water Lines in KM	648	655	657	660	666
Municipal Full Time Employees	607	605	605	617	628
<b>Police Protection</b>					
-Number of Stations	1	1	1	1	1
-Number of Police Officers	140	142	142	145	145
-Number of Criminal Code Offences	9,206	10,573	10,355	12,191	23,563
<b>Fire Protection</b>					
-Number of Stations	5	5	5	5	5
-Number of Full-Time Personnel	103	103	102	103	103
-Paid On Call Firefighters	38	30	30	19	10
-Number of Calls Received	7,595	8,641	9,509	7,900	6,873
-Number of Fire Hydrants	3,066	3,061	3,179	3,170	3,270
Value of Building Permits Issued	\$205,365,596	\$212,895,295	\$204,630,796	\$216,026,087	\$445,385,668

\* All population data is estimated

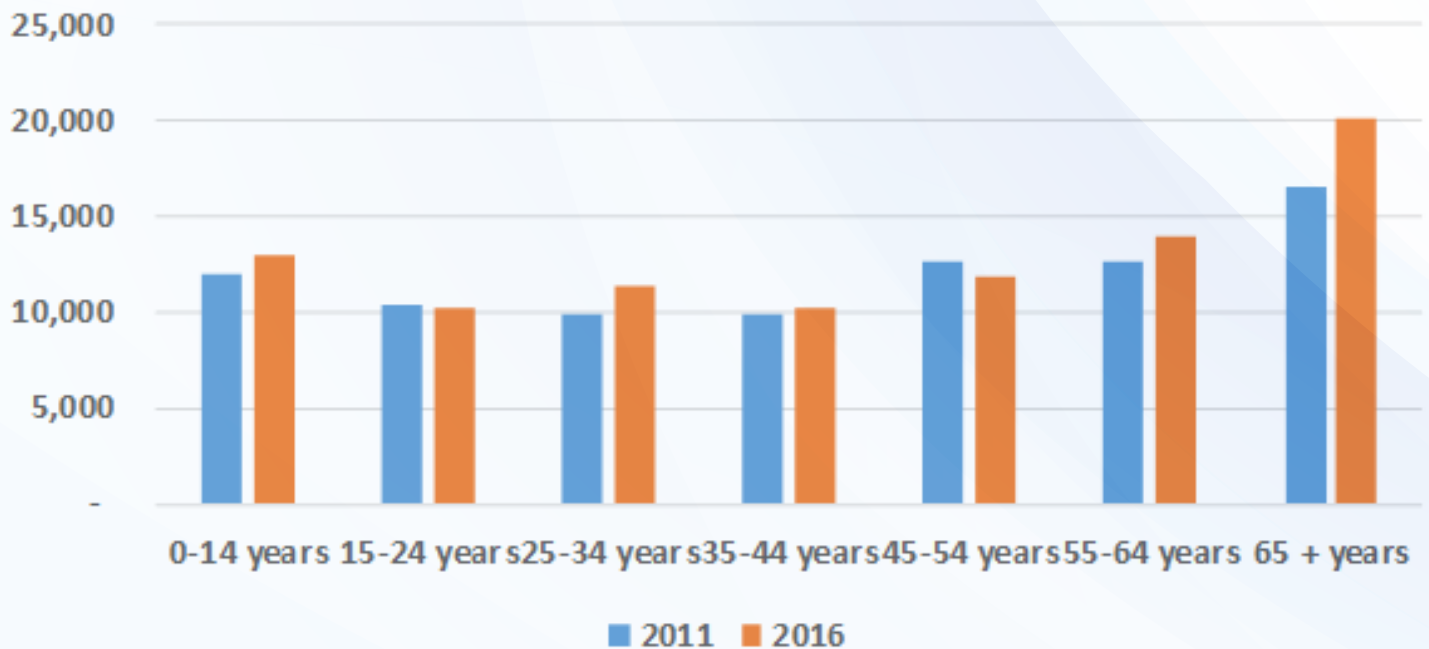


## Household Income in Nanaimo 2011 and 2016 (Source: Statistics Canada)



## Nanaimo's Population by Age as a Percentage of Population

(Source: Statistics Canada)





## Total Number of City Employees (Source: City of Nanaimo Finance Department)

	2015	2016	2017	2018	2019
General Government	85.7	84.7	92.0	93.0	93.0
Community Development	58.0	58.0	58.0	58.0	60.0
Parks and Recreation	127.8	127.8	126.4	129.2	131.0
Engineering and Public Works	112.8	107.8	106.8	103.8	108.8
Fire and Emergency Services	96.8	96.8	96.8	95.8	99.8
Police Services					
Municipal	63.9	63.6	62.8	61.3	61.3
RCMP	140.0	142.0	142.0	145.0	145.0
Bylaw, Regulation and Security	13.0	12.0	12.0	12.0	14.0
Emergency Communications (911)	16.0	10.0	10.0	9.5	9.5
Economic Development			1.0	1.0	1.0
Sanitary Sewer	8.8	9.8	9.8	9.8	9.8
Waterworks	24.5	29.5	29.5	29.5	29.5
<b>TOTAL FTEs</b>	<b>747.1</b>	<b>741.9</b>	<b>747.1</b>	<b>747.8</b>	<b>762.5</b>



# Where Do Your 2019 Tax Dollars Go?

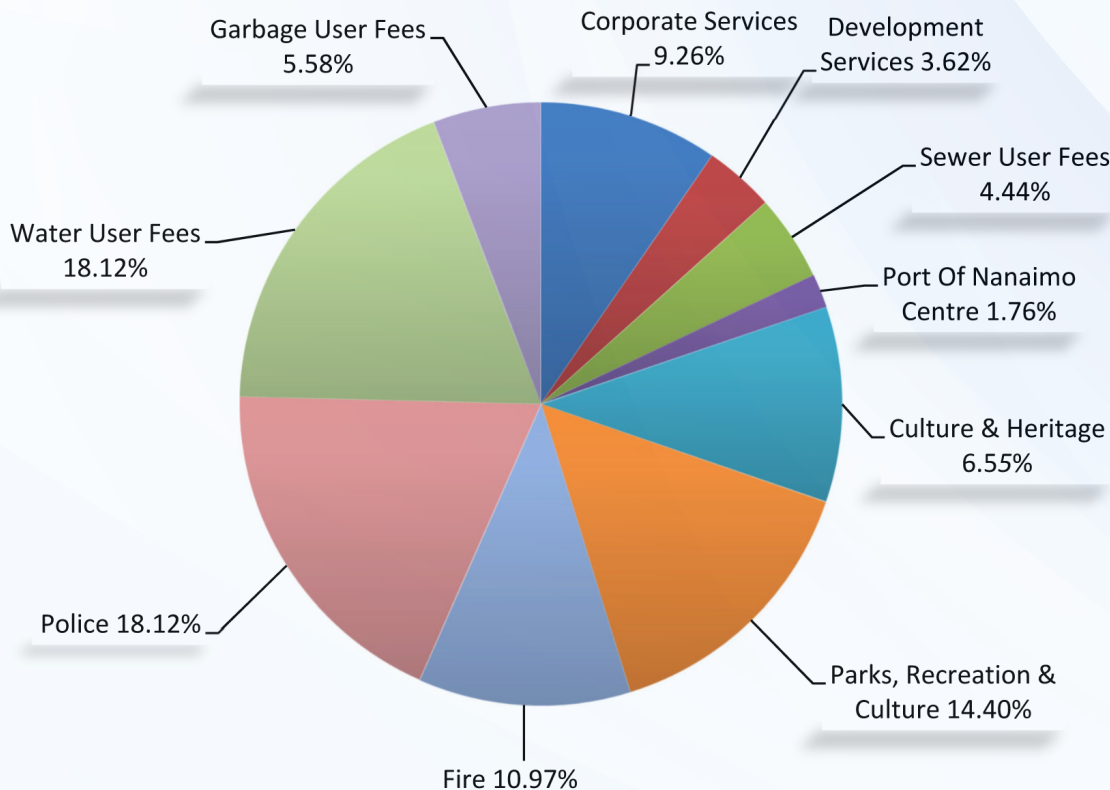
Based on a residential property with an assessed value of \$515,000

(Source: City of Nanaimo Finance Department)

Municipal Taxes and User Rates	
Water User Fees	\$ 552.13
Police	552.02
Fire	334.29
Parks, Recreation and Culture	438.91
Engineering and Public Works	306.63
Corporate Services	282.06
Development Services	110.35
City Administration	111.88
Sewer User Fees	135.17
Garbage User Fees	170.00
Port of Nanaimo Centre	53.58
<b>Municipal Taxes and User Fee</b>	<b>\$3,047.03</b>

Note: school taxes, regional levies and the Home Owner Grant are not included in the above.

## 2019 Property Taxes & User Fees for a Residential Property with an Assessed Value of \$515,000



## Property Owners with Gross Taxes Exceeding \$250,000 in 2019

(Source: City of Nanaimo Finance Department)

Rank	Property Owner	Primary Property	Total Tax Levied (all agencies)	% of Current Tax Levy
1	Ivanhoe Cambridge I Inc Total	Woodgrove Centre	\$5,238,033.47	2.93
2	1854 Holdings Ltd	Nanaimo North Town Centre	\$2,179,355.24	1.22
3	Country Club Centre Ltd Total	Country Club Centre	\$1,522,700.97	0.85
4	Nanaimo Forest Products Ltd Total	Harmac Pulp Mill	\$1,351,906.61	0.76
5	First Capital Total	Port Place / VICC	\$972,412.18	0.54
6	BC Transportation Financing Authority Total	Various Properties	\$785,979.87	0.44
7	Nored Development Inc	Nored Plaza	\$776,589.48	0.43
8	British Columbia Hydro & Power Authority Total	BC Hydro	\$760,630.32	0.43
9	NPR GP Inc	Various Properties	\$739,630.84	0.41
10	Fernco Dev Ltd / Lenco Dev Ltd Total	Terminal Park / Various Properties	\$706,755.15	0.40
11	Fortis Energy (Vancouver Island) Inc Total	Fortis BC	\$700,201.68	0.39
12	Brooks Landing Centre Inc Total	Brooks Landing	\$690,471.92	0.39
13	0807593 BC Ltd	Longwood Station	\$675,583.29	0.38
14	416382 BC Ltd	Dickinson Crossing	\$671,745.03	0.38
15	Loblaws Properties West Inc	Real Canadian Superstore	\$663,913.47	0.37
16	Realstream (Aulds-Metral) Inc	Milano's / Island Natural / HSBC / Vet Hospital	\$603,683.37	0.34
17	Shaw Cablesystems Ltd Total	Shaw	\$597,115.42	0.34
18	Duke Point Property Company ULC	Duke Point	\$581,454.77	0.33
19	Costco Wholesale Corp	Costco	\$534,828.77	0.30
20	Telus Communications BC Ltd	Telus	\$516,167.25	0.29
21	Home Depot Holdings Inc	Home Depot	\$492,123.61	0.28
22	Sophie Investments Inc Total	Rock City / Various Residential Properties	\$468,568.57	0.26
23	Mid Island Consumer Services Co-op	Co-op Centre	\$432,339.34	0.24
24	WTF Investments Co Ltd	Metral Place Shopping Centre	\$417,507.38	0.23
25	Dover Pointe Centre Ltd	Homesense / Pet Smart	\$413,730.67	0.23
26	Harewood Investments Ltd Total	University Village	\$412,021.39	0.23
27	Slegg Developments Ltd	Slegg Lumber	\$407,547.47	0.23
28	Insight Holdings Ltd	Various Properties	\$402,032.80	0.22
29	Spire LP (Woodgrove Crossing) Ltd	Woodgrove Crossing	\$390,216.65	0.22
30	Nanaimo Bastion Hotel Corp	Coast Bastion Hotel	\$369,700.71	0.21
31	Nanaimo Seniors Village Holdings Ltd	Nanaimo Seniors Village	\$339,368.79	0.19
32	Hopeplace Holdings Inc	Country Grocer / Various Properties	\$315,138.57	0.18
33	B 250 Holdings	Hammond Bay Centre	\$295,385.23	0.17
34	Maple Glen Holdings Ltd	Southgate Mall	\$282,494.23	0.16
35	Western Forest Products Inc Total	Duke Point Mill	\$277,860.78	0.16
36	Deer Lake Properties	Various Properties	\$272,337.64	0.15
			<b>\$27,257,532.93</b>	



## Permissive Tax Exemptions for 2019 (Bylaw 7271)

(Source: City of Nanaimo Finance Department)

Organization	Municipal Taxes Exempt Portion
Anglican Synod Diocese of BC	26,978
BC Conference of the Mennonite Brethren, The	17,235
BC Corp Seventh Day Adventist	6,779
Basic Christian Community Assoc. (Bethlehem Centre)	34,605
BC SCPA	22,239
Bishop of Victoria	29,160
Boys and Girls Club of Central Vancouver Island	16,000
British Columbia Old Age Pensioners Branch 4 Inc	1,785
Central Vancouver Island Multicultural Society	10,280
Christ Community Church	18,797
Christian and Missionary Alliance-Canadian Pacific District	8,358
Christian Science Soc of Nanaimo	1,212
Church of Jesus Christ of Latter-Day Saints in Canada	9,923
Church of the Nazarene Canada Pacific District	7,281
Crimson Coast Dance Society	471
Crisis Pregnancy Centre of Nanaimo Society	4,202
Departure Bay Congregation of Jehovah's Witnesses Trustees	13,095
Ducks Unlimited Canada	9,900
First Baptist Church Nanaimo BC	9,352
Foursquare Gospel Church of Canada	13,328
GSMPD Sikh Temple Inc	3,410
Governing Council of the Salvation Army	18,454
Habitat for Humanity Mid-Vancouver Island	15,365
Hammond Bay Baptist Church	3,412
Harbour City Theatre Alliance Society	3,739
Hope Lutheran Church	9,000
Island Corridor Foundation	20,062
Island Crisis Care Society	12,521
Italian Society Felice Cavallotti Lodge Inc. No S7832	7,438
Lighthouse Baptist Church of Nanaimo Society	1,838
Literacy Central Vancouver Island	7,467
Loaves and Fishes Food Bk Foundation	11,577
McGirr Sports Society	51,562
Mid-Island Abilities and Independent Living Society	992
Mid-Island Intergroup Society	409
Mid-Island Metis Nation Association	350

Permissive Tax Exemptions - continued

Organization	Municipal Taxes Exempt Portion
Mt. Benson (PAC BR 256) Royal Canadian Legion	11,349
Mt. Benson Senior Citizens Hqs Soc	47,164
Nanaimo & District Equestrian Assoc./Vancouver Island Exhibition Association	6,746
Nanaimo District Museum Society	4,551
Nanaimo 7-10 Club	3,230
Nanaimo Affordable Housing Society	52,867
Nanaimo Association for Community Living	21,771
Nanaimo Auxiliary to Nanaimo Regional General Hospital	11,120
Nanaimo BMX Association	2,634
Nanaimo Brain Injury Society	3,637
Nanaimo Branch of the Red Cross Society	7,636
Nanaimo Branch Royal Canadian Legion (Branch 10)	3,211
Nanaimo Canoe & Kayak Club/Nanaimo Rowing Club	620
Nanaimo Child Development Centre Society	22,573
Nanaimo Church of Christ	4,275
Nanaimo Citizen Advocacy Association	2,566
Nanaimo Community Archives	5,023
Nanaimo Community Hospice Society	11,454
Nanaimo Conservatory of Music	7,491
Nanaimo Curling Club	11,910
Nanaimo Disability Resource Centre Society	1,815
Nanaimo District Senior Citizens' Housing Development Society	96,843
Nanaimo FOS Non-Profit Housing Society	11,485
Nanaimo Family Life Association	4,440
Nanaimo Foodshare Network Society	4,727
Nanaimo Full Gospel Assembly	5,956
Nanaimo Lodge No 1052 Loyal Order of the Moose	6,212
Nanaimo Marine Rescue Society	684
Nanaimo Minor Hockey Association	3,693
Nanaimo Region John Howard Society	6,019
Nanaimo Search & Rescue Society	3,842
Nanaimo Squash Club	5,227
Nanaimo Theatre Group	9,167
Nanaimo Travellers Lodge Society	101,966
Nanaimo Unique Kids Organization	10,021
Nanaimo Women's Resource Society	10,527
Nanaimo Youth Services Association	6,269
Nature Trust of BC	190,922

## Permissive Tax Exemptions - continued

Organization	Municipal Taxes Exempt Portion
Navy League of Canada Nanaimo Branch	5,072
Options for Sexual Health	2,557
Pacific Care Family Enrichment Society	4,665
Pacifica Housing Advisory Association	6,862
Pentecostal Assemblies of Canada	28,274
Pleasant Valley Social Centre	7,336
Priestly Society of St. Pius	1,958
Protection Island Lions Club	12,897
Protection Island Neighbourhood Association	3,045
Redeemed Christian Church of God	1,423
Royal Canadian Airforce Assoc 808 (Thunderbird) Wing	2,974
St. John's Ambulance	16,970
St. Paul's Lutheran Church of Nanaimo	5,777
The BC Muslim Association	4,247
Theatre One	1,281
Tillicum Haus Society	10,120
Tellicum Lelum Aboriginal Society	16,593
Trustees of St. Andrew's Presbyterian Church Canada	11,243
Trustees of the Chase River Congregation of Jehovah's Witnesses	9,591
Trustees of the Congregation of Brechin United Church	3,062
Trustees of the Congregation of Departure Bay Baptist Church	4,953
Trustees of the Congregation of St. Andrews United Church	10,731
Trustees of the Nanaimo Christaelpians	3,294
Trustees of the Woodgrove Congregation of Jehovah's Witnesses	4,010
Ukrainian Catholic Eparchy of NW	3,796
Unitarian Foundation of Nanaimo	3,520
United Way Central & Northern Vancouver Island	3,196
Vancouver Island Haven Society	22,341
Vancouver Island Khalsa Diwan Society	8,818
Vancouver Island Mental Health Society	9,767
Vancouver Island Military Museum	10,626
Vancouver Island Symphony	1,483
Wakesiah Gospel Chapel	4,143
Wellington Community Association	8,449
<b>TOTAL</b>	<b>\$1,405,293</b>



# 2019 City of Nanaimo Annual Report

**For more information on this report,  
please contact the Finance Department:  
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Nanaimo BC V9R 0E4  
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**This report can also be viewed and printed from  
[www.nanaimo.ca](http://www.nanaimo.ca)**

