



REGIONAL
DISTRICT
OF NANAIMO



2020

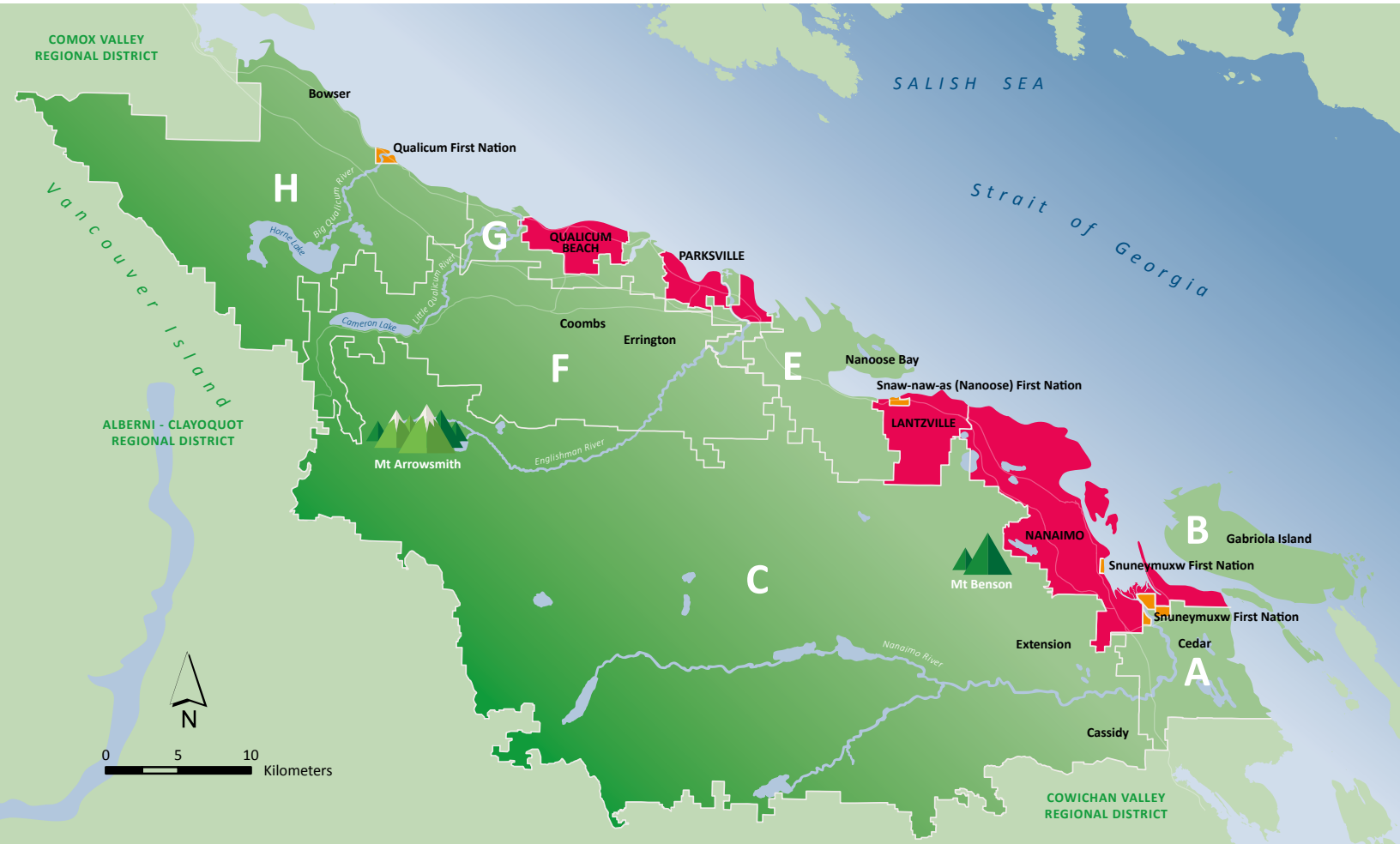
Annual Report For The Fiscal Year Ending December 31, 2020

REGIONAL DISTRICT OF NANAIMO
BRITISH COLUMBIA, CANADA

- Municipality
- Electoral Area
- First Nation

ELECTORAL AREAS

- A Cedar, South Wellington, Yellowpoint, Cassidy
- B Gabriola, DeCourcy, Mudge Islands
- C Extension, Nanaimo Lakes, East Wellington, Pleasant Valley
- E Nanoose Bay
- F Coombs, Hilliers, Errington, Whiskey Creek, Meadowood
- G French Creek, San Pareil, Little Qualicum
- H Bowser, Qualicum Bay, Deep Bay



2020 Annual Report for the Fiscal Year Ending December 31, 2020
 Prepared by the Corporate Services Department | British Columbia, Canada





Schooner Cove, Nanoose Bay

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Introduction

This Annual Report provides readers with an overview of the financial results for the 2020 Fiscal Year, as well as the results of the range of the Regional District of Nanaimo's (RDN) services carried out under the direction of the Board in compliance with the Board Strategic Plan and the adopted financial plan.

This Annual Report is divided into three sections for convenience:

Introductory Section:

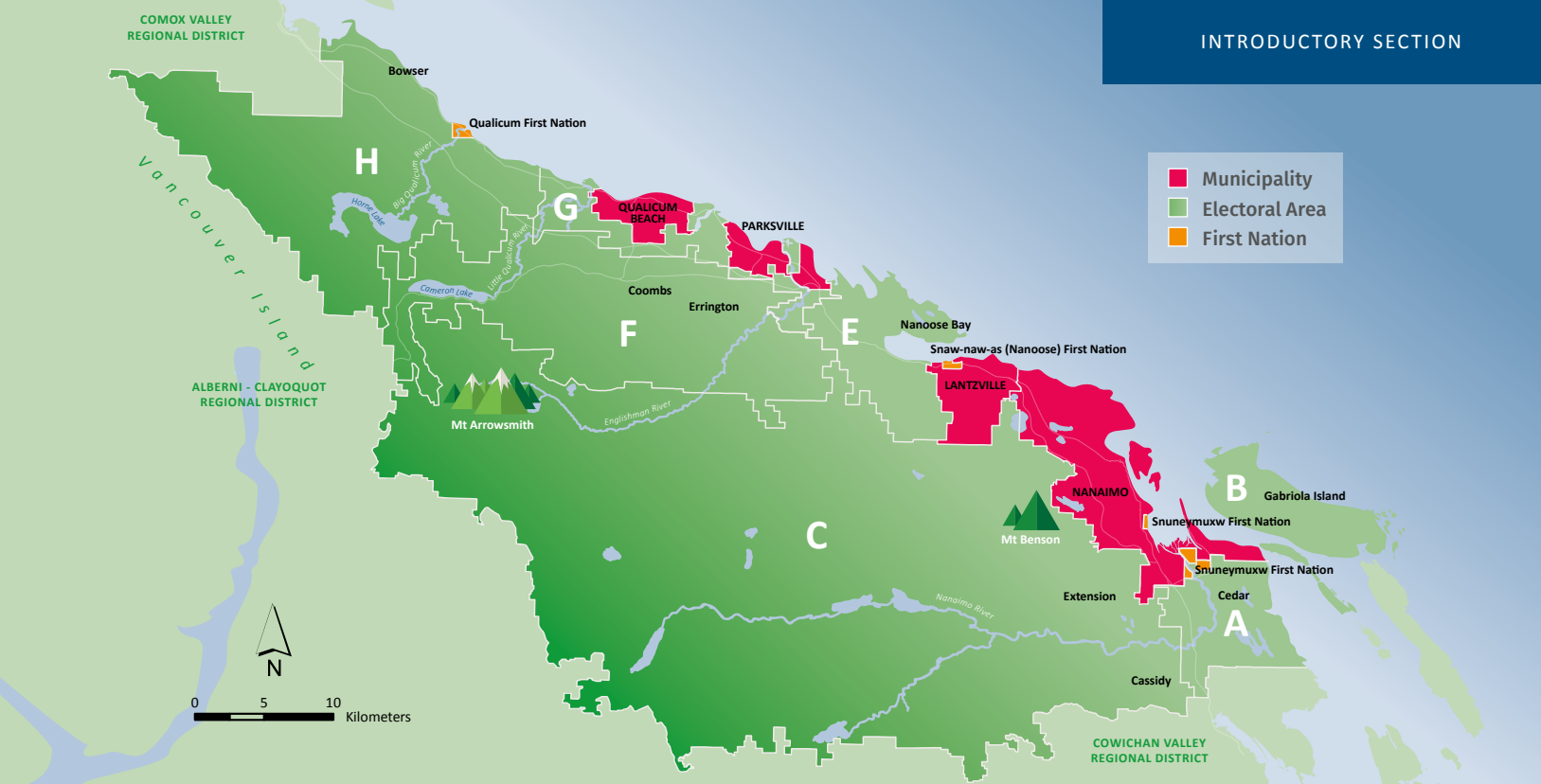
Introduces the Board of Directors, outlines the structure of the organization, describes the Regional District of Nanaimo, and highlights 2020 departmental accomplishments and 2021 initiatives.

Financial Statements Section:

Contains the 2020 audited consolidated financial statements, notes to the financial statements, statement regarding management's responsibility for the financial statements and the Independent Auditor's Report for the RDN. This section also contains schedules showing financial activities in more detail, including reserve fund transactions, overall operating revenues and expenses and statements of revenues and expenses for individual services provided by the RDN. The presentation of results in the supporting schedules conforms to the requirements of the *Local Government Act* for Regional Districts to account for revenues and expenses at the service level.

Financial and Operational Statistics Section:

Contains a number of statistical summaries about the RDN as well as graphic representations of current and historic operating results.



Who We Are

The Regional District of Nanaimo is one of 27 regional governments in British Columbia. Regional Districts are governed by a Board of Directors whose members are appointed from member municipalities' councils and elected from the Region's Electoral Areas.

The Regional District of Nanaimo is situated within the traditional territory of several First Nations, including Snuneymuxw, Snaw-Naw-As and Qualicum First Nations. The Board recognizes the rich cultural history of the region's First Nations and is committed to developing positive working relationships to the benefit of all residents of the region.

As a local government, the Regional District of Nanaimo is a regional federation of four municipalities and seven electoral areas.

The four municipalities are the **City of Nanaimo**, the **City of Parksville**, the **Town of Qualicum Beach**, and the **District of Lantzville**.

The Electoral Areas are:

- A.** Cedar, South Wellington, Yellow Point, Cassidy
- B.** Gabriola, De Courcy, Mudge Islands
- C.** Extension, Nanaimo Lakes, East Wellington, Pleasant Valley
- E.** Nanoose Bay
- F.** Coombs, Hilliers, Errington, Whiskey Creek, Meadowood
- G.** French Creek, San Pareil, Little Qualicum
- H.** Bowser, Qualicum Bay, Deep Bay

Regional Districts are B.C.'s way of ensuring that all British Columbians have access to necessary services, regardless of where they live.

The RDN has a workforce of 318 full and part time staff, with another 169 temporary and casual employees. With this staff, the RDN provides and coordinates a range of services within member municipalities and unincorporated electoral areas.

In terms of financial scale, the RDN ranks third in total expenses after Metro Vancouver and the Capital Regional District.

RDN At A Glance



3,127
square kilometers

7th Fastest growing regional district in BC with a population of
155,698

47.2
years is the average age

2.2
Is the average household size



Demographics by age & gender



The RDN grew by

6.2%

between 2011-2016

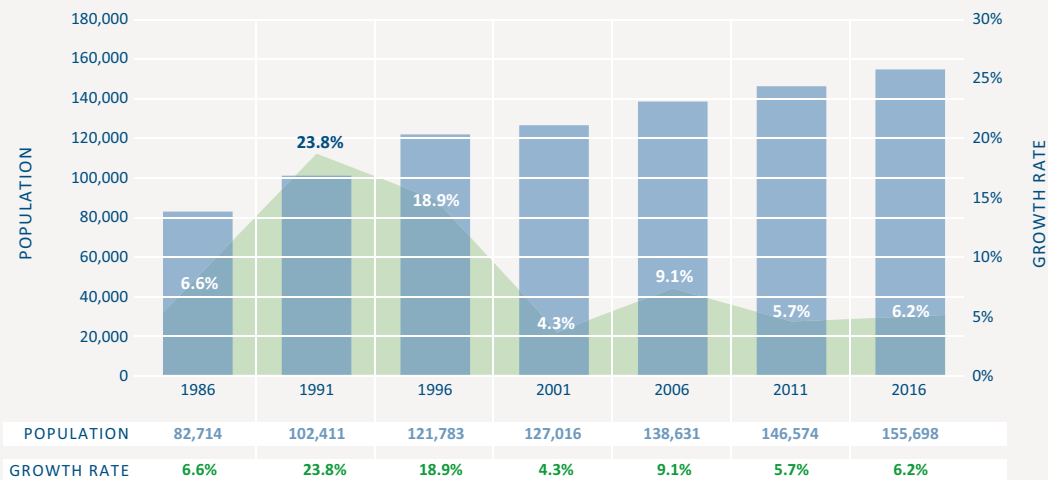
That's

9,124

people

13.6%	0-14 YEARS	12.1%
60.0%	15-64 YEARS	60.3%
23.7%	65-84 YEARS	23.6%
2.7%	85+ YEARS	4.0%

— RDN Population Growth 1986-2016



Based on data from the 2016 Census from Statistics Canada.

Services Provided

The following table shows the RDN's role as a local government service provider compared to that of its member municipalities.

Service	Regional or sub-regional (provided by the RDN to a combination of members)	Provided by RDN to electoral areas only	Municipal (provided by municipalities to their residents)
Wastewater Treatment	✓		
Sewer Collection		✓	✓
Water Services		✓	✓
Drinking Water and Watershed Protection	✓		
Street Lighting		✓	✓
Solid Waste Disposal	✓		
Solid Waste Collection and Recycling	✓		✓
Recreation	✓	✓	✓
Regional Parks	✓		
Community Parks		✓	✓
Public Transit	✓		
Emergency Preparedness	✓	✓	✓
Fire and Rescue Services		✓	✓
Community Planning		✓	✓
Regional Growth Management	✓		
Economic Development	✓		
Building Inspection		✓	✓
Bylaw Enforcement		✓	✓
General Government Administration	✓		✓

Message From The Chair



Tyler Brown, *Chair*

Regional District of Nanaimo,
Board of Directors

I am honoured to lead the Regional District of Nanaimo (RDN) as Chair and work with my fellow Board members to deliver on our Strategic Plan. Last year was a year like no other in our lifetimes. Within just a few months, 2020 became a year of uncertainty and unprecedented challenges due to the COVID-19 pandemic. The need to adapt and innovate was swift. We implemented the changes necessary to continue delivering services to residents while still moving forward with key priorities in our Strategic Plan. Meetings moved to a virtual format, enabling our Board members to remain fully engaged and focused on the work at hand.

A few highlights from 2020 include:

- Completion of the **Greater Nanaimo Pollution Control Centre Secondary Treatment Upgrade** project, the largest capital project in the RDN's history at \$82 million. This is a significant contribution to our Environmental Stewardship Strategy as over 99 per cent of the wastewater treated by the RDN now receives secondary treatment.
- Approval and support from the Association of Vancouver Island and Coastal Communities to develop a **Vancouver Island Transportation Master Plan**. The plan is a strategic priority and will enable us to address necessary improvements to the Island Transportation network.
- The development of an **RDN Resilience and Renewal Framework** in response to COVID-19. The Framework charts a path to recovery in the region and considers organizational procedures, economic recovery initiatives, business continuity and public health strategies. It also facilitates recommendations to better prepare the RDN for a similar event in the future.

In November, the Board reviewed and updated the Strategic Plan, reaffirming our commitment to delivering on the eight Key Strategic Areas identified in the plan through meaningful collaboration and consultation, effective governance and informed decision-making. The updated plan will help us chart a path towards a more socially, economically and environmentally just future, essential for protecting our natural assets, respecting our diverse communities and enhancing the well-being of our region's citizens.

The Board is also actively advocating for an improved standard of health care for our residents, seeking sustainable solutions to complex social issues, and collaborating with member municipalities in areas such as climate resilience, affordable housing, economic health, and reconciliation-oriented actions with First Nations.

The 2020 Annual Report outlines several projects completed over the past year and key initiatives for 2021 that support our Strategic Plan. Our fiscal management combined with COVID-relief grants provides the RDN with a solid financial foundation to pursue these initiatives. We invite residents to help shape our region's future by giving feedback on a variety of initiatives through our Get Involved website. We appreciate your input and remain dedicated to serving you.

Kayaking near Nanoose Bay.



Board of Directors

Board Structure

An elected Board of 19 Directors governs the Regional District of Nanaimo. One director is elected to the Board from each of the seven Electoral Areas A, B, C, E, F, G, and H. Eight directors are appointed from the City of Nanaimo municipal Council, two directors are appointed from the City of Parksville municipal Council and one director is appointed from each of the remaining member municipal Councils: the District of Lantzville and the Town of Qualicum Beach.

The Regional District of Nanaimo Board of Directors was elected to office for the four year term from January 1, 2019 to December 31, 2022. The Board and its Standing Committees meet regularly to govern the affairs of the District and to establish local bylaws and public policy. Board members also direct a variety of additional committees for key services throughout the region.



Sheryl Armstrong
City of Nanaimo



Don Bonner
City of Nanaimo



Tyler Brown
City of Nanaimo



Vanessa Craig
Electoral Area B



Adam Fras
City of Parksville



Ben Geselbracht
City of Nanaimo



Erin Hemmens
City of Nanaimo



Leonard Krog
City of Nanaimo



Zeni Maartman
City of Nanaimo



Ed Mayne
City of Parksville



Stuart McLean
Electoral Area H



Bob Rogers
Electoral Area E



Leanne Salter
Electoral Area F



Mark Swain
District of Lantzville



Ian Thorpe
City of Nanaimo



Lehann Wallace
Electoral Area G



Brian Wiese
Town of Qualicum Beach



Keith Wilson
Electoral Area A



Maureen Young
Electoral Area C

Board Strategic Priorities

The purpose of the Board Strategic Plan is to express the vision and set the priorities of the Board of Directors for their 2019-2022 term. The Board Strategic Plan outlines eight strategic priorities for the current term of office: **Climate Change, Environmental Stewardship, Housing, Growth Management, Transportation and Transit, Economic Coordination, People and Partnerships, and Social Well-Being**. These priorities represent the overarching themes for the 2019-2022 period and highlight the important issues that touch all aspects of the RDN's work. Integral to these priorities is the vision that: **The Regional District of Nanaimo honours and protects its natural assets, respects its diverse communities, and promotes and enhances the well-being of all its residents.**



1. Climate Change

The RDN will be leaders in climate change adaptation and mitigation and become net zero by 2032. We will:

- Strike a Technical Advisory Committee to develop and advance the RDN Climate Change Strategy and recommend immediate action towards adaptation and mitigation.
- Review and update the corporate emissions plan and greenhouse gas (GHG) reduction strategy.
- Develop a regional strategy for electric vehicle charging.
- Complete a net zero strategy for building efficiency and localized energy generation.



2. Environmental Stewardship

The RDN will protect and enhance the natural environment including land, water, and air for future generations. We will:

- Protect and acquire lands for environmental preservation and parkland.
- Update the Drinking Water and Watershed Protection Program Action Plan.
- Achieve the 90 per cent waste diversion target, as per the Solid Waste Management Plan.
- Continue to improve the quality of treated wastewater in the region.



3. Housing

The RDN will promote affordable housing for residents. We will:

- Advocate for additional funding support for housing from senior governments.
- Develop a regional housing strategy, including support/tools for affordable housing.
- Advocate for alternative regulations in the BC Building Code to support innovation.



4. Growth Management

The RDN will provide effective regional land use planning and responsible asset management for both physical infrastructure and natural assets. We will:

- Protect agricultural lands and promote agriculture and food production in the region.
- Fully develop our asset management plan.
- Conduct a full review of the Regional Growth Strategy to protect and enhance rural and urban communities.



5. Transportation and Transit

The RDN will provide opportunities for residents to move effectively through and around the region. We will:

- Enhance dialogue with the Ministry of Transportation and Infrastructure (MOTI) for on and off-road pedestrian and active transportation improvements.
- Develop a regional transportation plan, considering all modes of travel.
- Work with BC Transit to expand service (e.g. transit hours) to connect important community hubs.
- Develop an active transportation network (trails) linking the regional districts in central Vancouver Island (e.g. Regional District of Nanaimo, Cowichan Valley, Comox Valley, Alberni-Clayoquot).



7. People and Partnerships

The RDN will improve the governance and awareness of RDN activities for citizens throughout the region. We will:

- Explore webcasting and/or live streaming of RDN Committee and Board meetings.
- Review the resources required to maximize current and future grant and other funding opportunities.
- Develop a communications strategy to improve and enhance community engagement and public outreach.
- Continue to build and enhance relationships with First Nations based on the specific needs of each community's leaders.
- Seek opportunities to partner with provincial and federal governments, other government agencies and community stakeholder groups to advance strategic plan goals and initiatives.



6. Economic Coordination

The RDN will set the table to enable diverse economic opportunities across the region. We will:

- Continue to support initiatives that promote regional economic health and local economic development through partnerships and other grant funding opportunities.

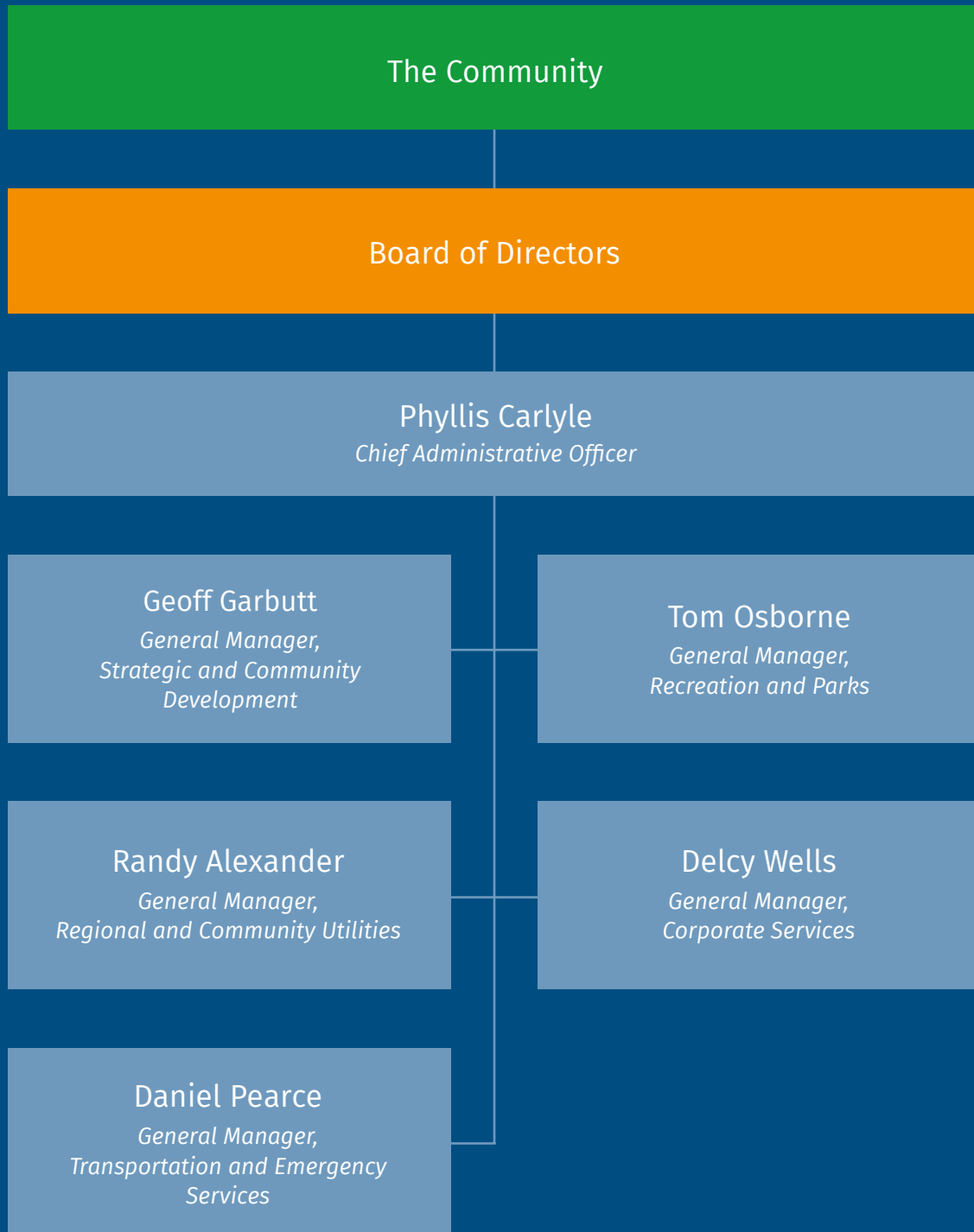


8. Social Well-Being

The RDN will make the region a safe and vibrant place for all, with a focus on children and families in planning and programs. We will:

- Update the parks and trails master plan including funding options for parkland acquisition and development.
- Prepare a social needs assessment study which identifies the broad range of social service providers at the local level and develop a strategy to identify the RDN's role where appropriate.

Organizational Chart



Message From The Chief Administrative Officer

Phyllis Carlyle,
Chief Administrative Officer



I am pleased to share the Regional District of Nanaimo's 2020 Annual Report highlighting the financial performance, progress and achievements over the last year.

In 2020, the Regional District of Nanaimo faced a year like no other in its history. The Board responded with a Resilience and Renewal Framework which continues to guide the RDN through the response to the global pandemic while the staff each and every day are doing their utmost to ensure continuity of service to the public. This 2020 Annual Report highlights the significant projects that were completed under the Board's Strategic Plan, such as the Greater Nanaimo Pollution Control Centre, and those that are underway.

The wide ranging effects of the COVID-19 pandemic have touched every single person who lives, works or recreates in the RDN. RDN employees adapted rapidly to these unexpected challenges and ensured the continued delivery of our essential services to our region's residents. This rapid pivot in the face of evolving circumstances assisted to maintain the high level of trust and confidence in local government that is only built through a dedicated and engaged workforce.

Throughout the year, RDN staff stringently observed the COVID guidelines while delivering both essential and non-essential services. Virtual meetings and our online engagement platforms kept us connected to the residents and ensured that the community continued to provide valued input into our initiatives. From providing uninterrupted transit service to modified recreation programs while diligently maintaining our natural assets and physical infrastructure, staff worked under extremely challenging circumstances to ensure there was as little impact as possible to residents. In the face of these added challenges, staff continued to receive external professional recognition for their work.

The RDN's pursuit of excellence in service to our residents and meaningful collaboration with our regional partners remains core to our current and future success, as through facing the recent adversity the strength and flexibility of the organization has grown. The RDN's long term financial strategy continues to underly all the achievements of the RDN and sets the path for the future.



RDN Departments & Services

Regional and Community Utilities

- Wastewater Treatment Planning, Management and Operations
- Water, Sewer and Street Lighting - Local Services
- Drinking Water and Watershed Protection
- Solid Waste Disposal Management, Planning, Collection and Recycling
- Engineering

Recreation and Parks

- Recreation Programming
- Oceanside Place Arena
- Ravensong Aquatic Centre
- Regional Parks and Trails
- Community Parks

Transportation and Emergency Services

- Conventional Bus Operations
- handyDART Bus Operations
- Transit Planning, Fleet Maintenance and Management
- Emergency Preparedness Coordination
- Fire Services Administration

Strategic and Community Development

- Current Planning – Subdivision, Zoning and Development Applications
- Long Range Planning – Regional Growth and Official Community Plans, Energy and Sustainability
- Electric Vehicle Charging Stations
- Economic Development
- Building Permits and Inspections
- Bylaw Enforcement

Corporate Services

- General Government Administration
- Communications and Engagement
- Information Technology and Mapping
- Human Resources
- Electoral Areas Administration
- Accounting Services
- Financial Reporting
- Procurement
- Nanaimo Regional Hospital District



Regional and Community Utilities

- **Randy Alexander**, General Manager
- **Sean De Pol**, Director, Water & Wastewater Services
- **Murray Walters**, Manager, Water Services
- **Larry Gardner**, Manager, Solid Waste Services
- **Duncan Taylor**, Manager, Engineering Services

The Regional and Community Utilities Department coordinates the delivery of day-to-day services required for community living including wastewater, water, solid waste management and the engineering services required to support those functions.

Wastewater Services

Wastewater Services oversees and operates assets owned by the RDN, and is responsible for the region's Liquid Waste Management Plan. These facilities treat wastewater from more than 130,000 residents and businesses located between Duke Point in the south to Qualicum Beach in the north.

Water Services

Water Services operates, maintains and manages assets located in the region's Electoral Areas including community water systems, sewer collection systems, streetlights and rainwater management. In addition, the department includes the region-wide Drinking Water and Watershed Protection program.

Solid Waste Services

Solid Waste Services operates and maintains solid waste disposal facilities owned by the RDN and is responsible for the region's Solid Waste Management Plan. The department operates, coordinates, and regulates programs for the collection, recycling and diversion of solid waste for the entire RDN.

Engineering Services

Engineering Services provides engineering support to Regional and Community Utilities and Fire Services principally related to the development and execution of major capital projects.



Wastewater Services

KEY SERVICES & HIGHLIGHTS

The RDN operates four wastewater treatment facilities, 23 pump stations and two septage receiving sites to transport and treat wastewater from more than 130,000 residents between Qualicum Beach and Duke Point.

The Greater Nanaimo Pollution Control Centre (GNPCC) is a secondary wastewater treatment plant located in the City of Nanaimo. It is the largest of the four facilities operated by the RDN, treating wastewater from about 100,800 residents.

The French Creek Pollution Control Centre (FCPCC) is a secondary treatment plant serving about 28,200 people in the Parksville/Qualicum area.

The Nanoose Bay Pollution Control Centre (NBPCC) is a primary treatment plant servicing about 1,700 residents in the Fairwinds community.

A small secondary treatment plant, the Duke Point Pollution Control Centre treats wastewater from an industrial park in the City of Nanaimo, and the Cedar and Duke Point RDN wastewater service. The wastewater treatment plant services a flow equivalent to about 300 residents.

Sewer collection systems are in Electoral Areas A, E and G as well as on Snuneymuxw First Nations lands.



- With the Secondary Upgrade at GNPCC now operational, **99%** of wastewater discharged to the ocean by RDN communities receives secondary treatment
- Primary and secondary treatment combined remove more than **90%** of the solids from the wastewater before being discharged

TOP 2020 HIGHLIGHTS

- The GNPCC Secondary Upgrade achieved substantial completion in November 2020. For more information, photos and videos, visit getinvolved.rdn.ca/gnpcc-upgrade.
- 3-year Receiving Environment Monitoring at GNPCC study completed.
- “Contaminants of Emerging Concern” study in progress through a provincial planning study grant.
- Mutual Aid Agreement established with neighboring municipal water and wastewater utilities in response to Public Health orders. The RDN Wastewater staff took the lead in establishing this regional agreement.

KEY 2021 INITIATIVES

- Completion of detailed engineering design for the FCPC Expansion and Odour Control Upgrade.
- Preliminary engineering design of the NBPC secondary upgrade.
- Ribbon cutting to celebrate the completion of the Greater Nanaimo Pollution Control Centre.
- Develop a long-term strategy for Biosolids Management in the region.
- Liquid Waste Management Plan (LWMP) review planned in 2021. The review will inform a LWMP Amendment in 2022 and a public engagement plan.



- The RDN treated about **14,600,000 m³** of wastewater in 2020
- The RDN’s wastewater facilities produced about **5,600** wet tons of biosolids in 2020. Biosolids are used in a forest fertilization and a soil fabrication program. These programs return essential nutrients back to the soil and help promote plant growth
- The department has been ISO 14001-certified for excellence in environmental management for the last 15 years





Water Services | Water and Utilities

KEY SERVICES & HIGHLIGHTS

The Water and Utilities group is comprised of:

- One manager.
- Eight provincially - certified (EOCP) water system operators.
- One project engineer.
- Two engineering technologists/technicians.

TOP 2020 HIGHLIGHTS

- Nanoose - West Bay #3 Well Replacement.
- Successful completion of new groundwater well in Whiskey Creek.
- Water Systems Cross Connection Bylaw.

KEY 2021 INITIATIVES

- Nanoose – Modern Supervisory Control and Data Acquisition (SCADA) system installation.
- Whiskey Creek – Phase 1 of Groundwater Supply System.
- French Creek Water Quality Improvements.

- The RDN’s smallest water system has 5 connections - the largest has 3,100 connections
- Residents in the Westerne Heights Community Water System continue to be the RDN’s water conservation champions, using the least water year-round
- 9 Community Water Treatment and Distribution Systems serving over 3,000 households and businesses

- 3 Regional Park Water Systems
- 6 sewer collection systems
- 2 rainwater detention systems
- 5 streetlight service areas



3,100

Number of connections in the RDN’s largest water system

Water Services | Drinking Water & Watershed Protection

KEY SERVICES & HIGHLIGHTS

The Drinking Water and Watershed Protection (DWWP) Service (www.dwwp.ca) carries out initiatives that help protect surface and ground water resources across the region. The service is provided by four full-time RDN staff and many enthusiastic volunteers.

TOP 2020 HIGHLIGHTS

- Implemented the newly approved 10-Year Action Plan for 2020-2030.
- Continued monitoring surface water, groundwater and climate through community-based monitoring networks and partnerships.
- Offered region-wide rebate programs for rainwater harvesting, well protection, well water testing, efficient outdoor irrigation systems and soil improvements.
- Team WaterSmart provided engagement, educational workshops, and field trips in a novel, virtual format.
- Provided financial support and tools to several watercourse restoration projects led by stewardship groups.
- Millstone River Ecological Accounting Process pilot project.
- Nanoose (Electoral Area E) Phase 3 Water Budget Model Completion.
- Electoral Area F Water Quality and Quantity Study.

KEY 2021 INITIATIVES

- Enhancing public engagement through the WaterSmart Outreach Program Evaluation and Redesign project and development of a six-part educational short video series.
- Administering a statistically significant Freshwater Perspectives Public Benchmark Survey.
- Projects related to Rainwater Management including: developing Watershed Performance Targets for French Creek Water Region and a Regional Rainwater Management Strategy in collaboration with municipalities and Ministry of Transportation and Infrastructure.



130

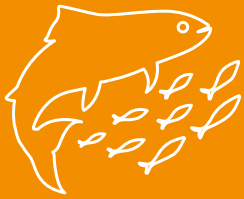
Rebates for residents

- Over **100** surface water, groundwater and climate data collection sites
- Over **130** rebates provided to residents including rainwater harvesting, wellhead upgrades, well water testing, irrigation and soil improvements
- **15** activities for Water to Earth Month
- **2** WellSmart webinars for well owners
- **1** virtual watershed field trip video shared with School District **68** educators

Water Services | Arrowsmith Water Service (AWS) and Englishman River Water Service (ERWS)

SUMMARY OF THE SERVICE

The RDN, the City of Parksville, and the Town of Qualicum Beach are members in the AWS joint venture which operates the Arrowsmith Dam in the upper Englishman River watershed. This dam supports the aquatic habitat in the Englishman River and provides a secure, long-term supply of drinking water for Parksville and Electoral Area E through the ERWS.



- Since the AWS Dam has been in operation, **flow in the Englishman River** has not gone below the minimum required for successful fish habitat. This was not the case before the dam was in place as the river frequently went dry or close to it in the hot summer months.



Photo taken pre-COVID.



Solid Waste Management

Solid Waste Services operates and maintains solid waste disposal facilities owned by the RDN and is responsible for programs related to the collection, recycling and diversion of solid waste within the district. The RDN's 2019 diversion rate was approximately 67 per cent and the per capita disposal (landfilled) rate was 392 kg per year, one of the lowest of developed nations. The Solid Waste Management Plan charts the path to a 90 per cent waste diversion over 10 years. Solid Waste Services programs include:

- Solid waste management planning with a focus on waste diversion and responsible residual management.
- Zero Waste initiatives that include sponsoring zero waste school education, zero waste promotion, zero waste funding and advocacy with other levels of governments and agencies.
- Illegal dumping response including contracted cleanup and support for community cleanup efforts through waiving tipping fees at RDN disposal sites.
- Licensing of private facilities managing solid waste with the goal of minimizing nuisance and setting reporting requirements.
- Three stream, single-family residential curbside collection to approximately 30,000 homes in the RDN (excluding the City of Nanaimo) for the collection of food waste, recycling and garbage.
- Church Road Transfer Station located in Parksville which processes approximately 27,000 tonnes of waste annually.
- Regional Landfill located in Cedar which landfills approximately 60,000 tonnes of waste annually. The landfill has a current life expectancy of 22 years.

TOP 2020 HIGHLIGHTS

- In March 2020, the updated Solid Waste Management Plan received approval from the Province and outlines the RDN's commitment to solid waste diversion and management in a manner that meets the needs of residents and environment, now and into the future.
- The curbside collection service is provided to all RDN residential single-family dwellings (excluding the City of Nanaimo). After extensive consultation, the RDN successfully launched the automated curbside service to residents which is a cleaner and safer way to collect waste. Over 10,000 manual collection containers were collected at the curbside and our solid waste facilities, 90 per cent of which were taken back by the community and re-purposed. The remaining 10 per cent of mostly broken and unusable containers were sent to Richmond to be recycled.



KEY 2021 INITIATIVES

- Mandatory Waste Source Separation Bylaw which will require that all businesses, multi-family dwellings and institutions have bins for garbage, food waste and recycling, or contract for post-collection sorting; similar to the RDN's single family curbside program.
- Waste Hauler Licensing Bylaw that will require all waste haulers operating in the RDN to be licensed with the purpose of creating an economic model which promotes waste diversion. It will provide an opportunity for licensed haulers to receive a discounted tipping rate for waste that does not contain any recyclable or compostable materials. It will also allow the introduction of a disposal levy for waste landfilled or incinerated in or out of region, making it more profitable to divert than dispose.
- Both bylaws are scheduled to be developed in 2021 including public engagement, consideration for Board approval and submission to the Province for approval. Both bylaws are targeted to be operational in 2022.

- **61,076** tonnes disposed
- **11,554** tonnes diverted (Recycled, Composted or Reused)
- **15** Licensed Waste Stream Management Facilities
- **137** tonnes of illegally dumped material recovered and disposed
- **26** Community Clean Ups
- **10,000+** manual collection containers re-purposed or recycled



11,554
tonnes diverted

Engineering Services

The RDN Engineering Services Department primarily supports the Wastewater Services and Fire Services with capital projects and other operational projects that require engineering input.

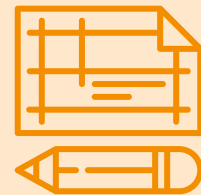
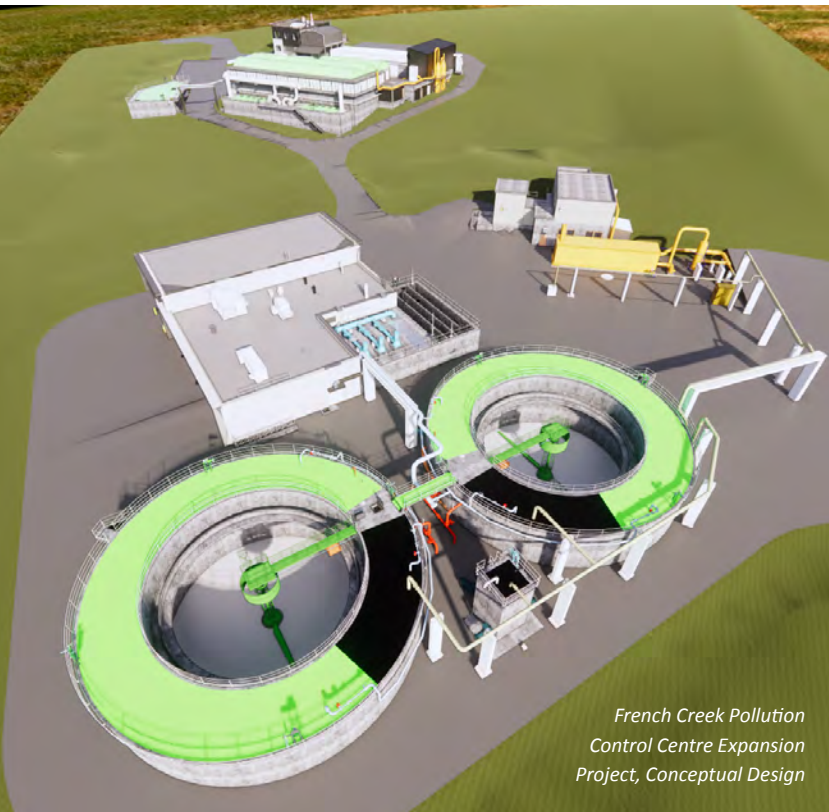
In 2020, we also provided support to Parks and Recreation and Transit in the execution of their projects.

TOP 2020 HIGHLIGHTS

- The GNPCC Secondary Upgrade achieved substantial completion in November 2020.
- Detailed Engineering of the Bay Avenue Pump Station Upgrade in Parksville.
- Detailed Engineering of the Departure Bay Forcemain Rehabilitation Project.
- Detailed Engineering of the Nanoose #5 Pump Station and Forcemain Upgrades.

KEY 2021 INITIATIVES

- Preliminary Engineering of the Nanoose Bay Secondary Treatment Project.
- Completion of the detailed Engineering Phase of the French Creek Expansion and Odour Control Project.
- Start of construction of the Bay Avenue Pump Station Project.
- Construction of the Departure Bay Forcemain Rehabilitation Project.



- The design package for the FCPC Expansion and Odour Control Project includes over **520** drawings
- **15-20** projects are typically underway at one time
- The GNPCC average daily flow is **30,000m³**
- The GNPCC marine discharge pipeline is **2,000** meters long



Beachcomber Regional Park

Recreation and Parks

- **Tom Osborne**, General Manager
- **Dean Banman**, Manager, Recreation Services
- **Yann Gagnon**, Manager, Parks Services

The Recreation and Parks Department is responsible for creating and coordinating recreation programs, operating recreation facilities, and acquiring, managing and planning the development of regional and community park lands. The RDN collaborates in a variety of creative ways to provide their residents with high quality recreational opportunities.

The RDN owns five recreation facilities that range in size from a twin sheet multiplex arena to a small community hall in Electoral Area G (Dashwood). The RDN operates the two large recreation facilities: Oceanside Place Arena, a twin sheet multi-purpose arena located in Parksville, and the Ravensong Aquatic Centre in Qualicum Beach as well as the small Dashwood Community Hall. The Cedar Heritage Centre and the soon to be completed Meadowood Community Hall are owned by the RDN and operated under agreements with local community organizations. All facilities provide residents with high quality amenities to utilize in the important pursuit of active and healthy living. All Electoral Areas also contribute funding to the maintenance and operations of municipal sports fields in City of Nanaimo, Town of Qualicum Beach and City of Parksville. RDN Recreation Services staff schedule sports field use on behalf of School District 68 (Qualicum), City of Parksville and Town of Qualicum Beach.



Recreation Services

KEY SERVICES & HIGHLIGHTS

The Recreation Services Department provides the majority of recreation programs for all ages in areas such as summer programming, after school drop-in gym times, adult programs, participation in community special events, preschool and child recreation opportunities as well as youth programming in the Oceanside area. The department also supplements additional community recreation programming in Electoral Areas F and H.

Through Recreation Services, the RDN provides funding to the Gabriola Recreation Society for their management of recreation opportunities on Gabriola Island. In Electoral Area A (Cedar/Yellow Point/Cassidy), grant funding opportunities and the ownership of the Cedar Heritage Centre are coordinated through the Electoral Area's Parks, Recreation and Culture

Commission. Residents in Electoral Areas A, B and C also fund local southern recreation services specific to their communities. Additionally, they participate in funding with the District of Lantzville for regionally significant recreation facilities and sports fields located in the City of Nanaimo. Under a similar agreement, Electoral Areas E, F, G and H also participate in funding sport fields located in the City of Parksville and Town of Qualicum Beach. The department continues to pay particular attention to the strategic recommendations for both recreation infrastructure and active living programming from the 2019 - 2029 Oceanside Recreation Services Master Plan.



Ravensong Aquatic Centre

Ravensong Aquatic Centre is located next to the Civic Centre in the Town of Qualicum Beach. The swimming pool was constructed in 1994/1995 and underwent a major exterior retrofit and equipment upgrade in 2010/2011.

Oceanside Place Arena

The multiplex arena facility opened in 2003 and is attached to Wembley Centre at the north end of the City of Parksville. Oceanside Place houses two NHL regulation-sized ice sheets named after local hockey hero Howie Meeker and ice-skating athlete Victor Kraatz. Oceanside Place hosts many special community events such as high school graduation ceremonies, home shows, large sport competitions and trade shows.

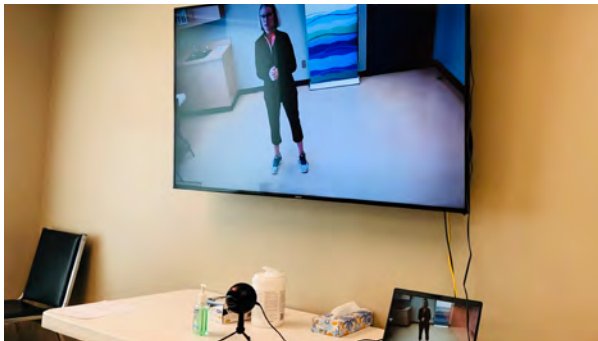
The dry floor capabilities of the facility allowed the department to continue to provide adapted and new arena and community recreation programming opportunities under Provincial Health authority orders related to COVID-19.



Oceanside Place Arena

TOP 2020 HIGHLIGHTS

- Facility plan and design for the new Meadowood Community Hall.
- Aquatic services and expansion review of Ravensong Aquatic Centre.
- Continued adaptation of community recreation programs to maintain compliance with COVID-19 restrictions while maintaining the integrity and quality of programs.
- RDN, City of Parksville and Parksville Curling Club facility ownership transfer agreement for District 69 Arena.



KEY 2021 INITIATIVES

- Construction of the new Meadowood Community Hall which is scheduled for completion in fall 2021.
- Provide RDN Board with a recommendation for an expansion to Ravensong Aquatic Centre.
- Provide RDN Board with a recommendation regarding funding for the renewal of rubberized track at Ballenas Secondary School.
- Implementation of a Service Agreement with the Lighthouse Community Centre Society to provide additional local recreation services in Electoral Area H.
- Use agreement for South Wellington Elementary School between the RDN, Nanaimo-Ladysmith School District and the South Wellington and Area Community Association.

Recreation Program Services 2020

- **3,600** registrations in **479** adult, youth, children, and preschool programs
- **12,000** total attendance for recreation programs
- Financial Assistance Program provided to **74** households over **\$24,000** in free access to RDN recreation services and **628** hours of support for inclusion services
- **24** community recreation projects supported with **\$52,300** in grant funding
- **6,700** hours of sports field and court bookings

Ravensong Aquatic Centre 2020

- **48,000** attendance at public sessions
- **430** attendance in programs

Oceanside Place 2020

- **4,800+** hours of facility usage
- **7,654** attendance at public sessions



3,600
Registrations



12,000
Total attendance



6,700
Hours of sport



Community Parks

KEY SERVICES & HIGHLIGHTS

The RDN’s community park system includes over 200 parks and 748 hectares of parkland in seven electoral areas. Each electoral area supports the purchase, development and maintenance of neighbourhood parks through an individual Community Parks budget. The RDN obtains much of its neighbourhood parkland through dedications during the subdivision approval process but it may also accept cash in lieu and purchase land that is desirable to the community.

In recent years, some community parks have been developed to a higher level including:

- 707 Community Park and Huxley Community Park (Electoral Area B)
- Extension Miners Park (Electoral Area C)
- Stone Lake Drive Community Park and Blueback Drive Community Park (Electoral Area E)
- Dunsmuir Community Park (Electoral Area H)

Other popular community parks include Rollo McClay sports fields (Electoral Area B), Meadow Drive Community Park (Electoral Area C), Brickyard Community Park (Electoral Area E), and Errington Community Park (Electoral Area F).

TOP 2020 HIGHLIGHTS

- The construction of the 1.5 km Village Way Path in Electoral Area B is aimed at increasing pedestrian safety in the village area of Gabriola Island as well as creating a connection in between the village core and the entrance to the 707 Community Park. The construction of this large project began in late summer 2020 and is planned to be completed in Spring 2021.
- Additions and renovations to the Little Qualicum Hall in Electoral Area G were completed in early August 2020 and included a washroom and kitchen addition along with interior and exterior upgrades to the original hall.



KEY 2021 INITIATIVES

Nelson Road Community Boat Launch Access Improvements (Electoral Area A)

A conceptual site layout for improved vehicle circulation at the Nelson Rd Community Boat Launch was submitted for review to the Province and referred to local First Nations for review. Community input for the site will be sought before moving further with the project proposal.

Huxley Community Park Phase 2 Development (Electoral Area B)

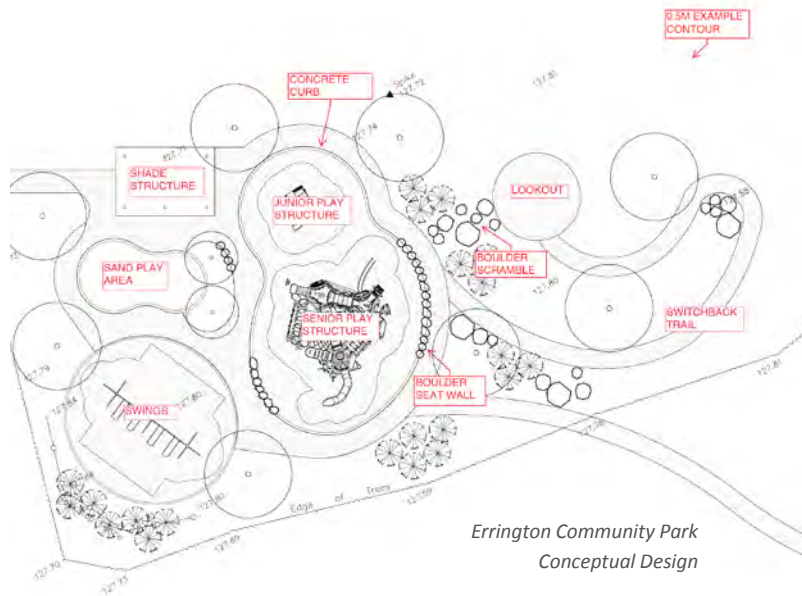
The RDN was successful in receiving grant funding of \$567,354 for the construction of a new skatepark and an improved parking area at Huxley Community Park in Electoral Area B. Construction is anticipated to start in summer 2021 and to be completed by the end of the year.

Anders & Dorrit's Community Park (Electoral Area C)

Building on the conceptual plan that was completed in 2019, the design work for this project is now underway. The construction of the project is expected to be completed in 2021 and will include improvements to the site such as an accessible plaza with a grape arbor, an improved and safer entrance to the site, a new parking area, a trail to the river, and enhancement to the original ornamental plantings.

Jack Bagley Community Park Sport Courts and Park Improvements (Electoral Area E)

Improvements to Jack Bagley Community Park will include new sport courts, improved access, a plaza and a new washroom building with accessory storage and covered picnic area. The construction of the first phase of this project is expected to be completed in 2021.



Errington Community Park Playground and Accessibility Project (Electoral Area F)

A conceptual design for the site is complete which includes a new playground. Construction is expected to begin later this fall and be completed by the end of 2021.

Boulton Community Park (Electoral Area G)

In early March 2021, a public engagement process was initiated to better understand how the community uses and would like to use Boulton Drive Community Park in the future. The play equipment and single basketball hoop are dated; public input will help determine whether these amenities should be removed, repaired, or replaced. Based on information received from the community, a plan will be developed this year to set the direction for this park for the years to come.

Dunsmuir Community Park Playground Project (Electoral Area H)

Playground equipment selection and in-house design of the park is now complete. Detailed construction drawings are in progress with the goal of a new playground at this popular park by the end of the year.

Regional Parks & Trails

KEY SERVICES & HIGHLIGHTS

The vast regional parks and trails system offers ample opportunities to explore the region with outdoor recreational opportunities ranging from challenging alpine climbs to tranquil woodlands strolls. It includes 11 parks, two of which are campgrounds (Horne Lake in Electoral Area H and Descanso Bay on Gabriola Island), one conservation area at the Little Qualicum River Estuary as well as 10 regional trails which total over 84 kilometres.

Regional Parks are acquired and financed in many ways. Over the years the RDN has partnered with the Nature Trust of BC, Ducks Unlimited and the Nanaimo Area Land Trust, as well as secured Provincial land grants and dedications of land under development proposals.

TOP 2020 HIGHLIGHTS

- A 35-metre, single-lane vehicular bridge was constructed over the Little Qualicum River at Little Qualicum River Regional Park. This major improvement was completed in the fall of 2020 and offers a connection to the other side of this large park which had not been accessible since 2017. In addition to providing emergency access to the residents of this rural area, the new bridge provides added protection to this fragile fish bearing stream and its sensitive shorelines.
- As part of a large project, several access and safety improvements were initiated at Benson Creek Falls Regional Park including various trail improvements, parking lot construction and the planning of the installation of a 30-metre bridge over Benson Creek.
- A new Tree, Fire Risk, and Invasive Species Management in RDN Parks and Trails Policy was created. The policy, which was approved by the Board in February 2021, provides direction and guidance on four key areas of regional parks and trails management:
 1. The management of tree removal in RDN parks and trails.
 2. The replacement of trees to ensure a net zero loss of trees in RDN parks and trails.
 3. The management of fire risk in the RDN forested parks and trails.
 4. The management of invasive species in RDN parks and trails.



KEY 2021 INITIATIVES

- Phase I of the Benson Creek Falls Regional Park access improvements project is planned to be completed in summer 2021 and will include a new 40-stall parking lot, new trailhead, various stair and trail improvements, and a 30-metre bridge over Benson Creek. Phase II of the project is also planned to be completed in 2021 with various safety and access improvements at the Ammonite Falls area.
- A new Parks and Trails Strategic Plan which will help guide the development and management of the RDN's regional and community parks and trails for the next 10 years. The public engagement and open houses planned for spring 2020 were cancelled due to the COVID-19 pandemic. Development of the draft plan will resume in the spring of 2021 and the second round of public engagement is anticipated to happen in summer 2021 with completion of the Plan by the end of the year.
- In addition to developing this strategic plan, staff have been working hard behind the scenes on several important parkland land acquisition files. Once the future parklands are secured, more information will be made available to the community to share these exciting new outdoor recreation opportunities.



New bridge over Benson Creek Falls

- Mount Arrowsmith Massif Regional Park spans over **1,300** hectares
- The Great Trail includes a **48**-metre suspension bridge of the Haslam Creek Canyon


48-metre
 Suspension bridge



Transportation and Emergency Services

- **Daniel Pearce**, General Manager
- **Darren Marshall**, Manager, Transit Operations
- **Catherine Morrison**, Manager, Emergency Services

The Transportation and Emergency Services Department oversees a variety of transit options available to residents and administers the emergency services and programs that keep people safe. Transportation Services is responsible for the planning and delivery of conventional and custom (handyDART) transit within the Regional District of Nanaimo.

Emergency Services oversees the Emergency Program that makes provisions for the community in the event of any emergency such as flooding, forest fires, or other catastrophes that could impact residents. The Department also oversees the Fire Services function which is primarily responsible for fire and rescue services in the region and the Community Safety contribution services which provide funding to non-profit organizations who provide services that support community safety in the region such as search and rescue, victim services, block watch and restorative justice.

Transportation Services

KEY SERVICES & HIGHLIGHTS

The Regional District of Nanaimo Transit System services the region from Cassidy, in the south of the RDN, to Electoral Area H, in the north, including the City of Nanaimo, District of Lantzville, City of Parksville, Town of Qualicum Beach and surrounding rural areas. The RDN Transit System provides both regular (conventional) transit and handyDART (custom) transit services. The RDN Transit System is an integrated system with service in urban centres and rural areas, providing dedicated connections to employment, shopping, educational institutions, medical appointments and recreational facilities from Deep Bay to Cedar.

Funding for transportation services comes from a combination of local property taxes, transit fares and partnership funding from BC Transit. While the funding of transit services is complex, the service itself is seamlessly integrated.

Conventional transit service runs seven days per week from 6 a.m. to 12 a.m. on weekdays with modified hours on weekends and statutory holidays. From April 1, 2019 to March 31, 2020, the system provided an estimated 3.5 million rides.

Custom Transit service has a fleet of 15 Bluebird lift-equipped, accessible light duty buses offering maximum flexibility to persons with disabilities. handyDART is an accessible, door-to-door shared transit service for people with permanent or temporary disabilities that prevent them from using fixed-route transit without assistance from another person. Customers must first register, at no charge, for this program.

Learn more about transit services here:

rdn.bc.ca/regional-transit

TOP 2020 HIGHLIGHTS

- In January 2020, two new transit routes were implemented, including service to South Wellington/Cassidy/Nanaimo Airport and between Vancouver Island University and Cedar.
- Following the guidance of the Provincial Health Officer, BC Transit, WorkSafeBC and the RDN worked quickly to provide the safest possible service for our customers and employees. RDN Transit was the first transit system to design and install protective barriers, cease fare collection and implement a mandatory face covering policy.
- Full, engineered driver doors designed to increase protection for our drivers installed throughout the fleet.
- Fifteen new handyDART buses were added, replacing the ARBOC bus. The 26-foot light-duty Micro Bird G5 buses can accommodate up to 20 seated passengers and four mobility aids.



KEY 2021 INITIATIVES

- An RDN Transit Redevelopment Strategy for improving transit services over the next five years is being developed in collaboration with the City of Nanaimo and BC Transit.
- Develop and implement interregional transit service between the Cowichan Valley Regional District (CVRD) and the RDN in collaboration with the CVRD and BC Transit.
- Extend the Licence of Occupation and Use for 1 Port Drive with the City of Nanaimo until a permanent location for a downtown transit exchange can be identified and developed.
- Recent installation of a backup generator in the transit facility brings RDN Transit in line with standard industry practices and will ensure continuity of reliable transit service in the community in the case of a power outage.



The RDN Transit System operates and maintains:

Conventional Transit

- 54 Conventional New Flyer Compressed Natural Gas (CNG) buses
- 4 ARBOC community gasoline buses
- 135,838 operating hours of service annually

Custom Transit (*handyDART*)

- 66,000 rides
- 15 Blue Bird gasoline buses
- 28,211 hours of service



3.5M

Rides

135,838

Hours of service

Emergency Services & Fire Services

KEY SERVICES & HIGHLIGHTS

Emergency Services

The Emergency Program focuses on developing and implementing emergency management strategies and practices for mitigation, preparedness, response and recovery from emergencies and disasters. Emergency planning services are provided by the RDN to the Electoral Areas and the District of Lantzville under a service contract. The program provides pre-planning for emergencies, coordinates staff training for operating an Emergency Operations Centre, facilitates public education, as well as training and coordination of emergency program volunteers. The program also works to enhance both organizational and public resiliency to emergencies and hazards that may occur in the RDN. Additional services include the management of the 911 services and community safety contribution services.

For more information, visit

rdn.bc.ca/emergency-services

and

rdn.bc.ca/emergency-preparedness

Fire Services

Fire Services provides support and leadership to the regional fire departments, assists with training and development, administration, budgeting, capital projects and oversees fire services compliance with statutory and regulatory requirements. The RDN is primarily responsible for fire and rescue services provided by the six Society operated volunteer fire departments including Extension, Nanoose Bay, Errington, Coombs-Hilliers, Dashwood and Bow Horn Bay. The societies manage the operation of the fire department and work with the RDN on maintaining and updating buildings and equipment when needed.

The RDN also maintains fire protection agreements with the City of Nanaimo for Wellington/Pleasant Valley, the City of Parksville and Town of Qualicum Beach for French Creek/San Pareil, and the Cranberry Fire District for Cassidy/Spruston/Timberlands Road.

For more information, visit

rdn.bc.ca/fire-services

REGIONAL DISTRICT OF NANAIMO

NOTIFICATION SERVICE
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VOYENT ALERT!

TOP 2020 HIGHLIGHTS

- FireSmart Communities and Nanoose Evacuation Route Plan grant funded projects.
- Completion of the Fire Governance Review.
- Emergency Operations Centre activation for the COVID-19 pandemic and a flooding event.
- Voyent Alert Emergency Notification System launch.

KEY 2021 INITIATIVES

- Construction of the Dashwood Firehall.
- Development of Community Wildfire Resiliency Plans for each of the seven Electoral Areas.
- Electoral Area B Evacuation Planning.

- **Did you know you?** Registration to receive Emergency Alerts is free, simple and totally anonymous! rdn.bc.ca/vovent-alert
- **Are you interested in following a project?** Check out getinvolved.rdn.ca and sign up to receive updates for specific projects!



*Dashwood Firehall Conceptual Design
(subject to change)*





Strategic and Community Development

- **Geoff Garbutt**, General Manager
- **Paul Thompson**, Manager, Current Planning
- **Kim Fowler**, Manager, Long Range Planning, Energy and Sustainability
- **Tom Armet**, Manager, Building and Bylaw Services
- **Michael Wright**, Manager, Strategic Initiatives and Asset Management
- **Elizabeth Hughes**, Manager, Intergovernmental Relations

The Strategic and Community Development Department oversees a range of functions that ensure both short and long-term development occurs responsibly and consistently within the RDN.

Current Planning is responsible for the review and processing of all development related applications within six of the Electoral Areas (A, C, E, F, G and H) and provides advice to the Board and its committees with respect to planning related issues. Planning and development for Electoral Area B is overseen by the Islands Trust. The department responds to inquiries from the general public, external agencies and developers regarding application and evaluation processes, policies and procedures. Current Planning also provides advice and administrative support to the Board of Variance and the Agricultural Advisory Committee.

Long Range Planning coordinates the review and implementation of Official Community Plans for the Electoral Areas and the Regional Growth Strategy, which is the guiding master planning document for the whole RDN. Long Range Planning also coordinates community and corporate sustainability initiatives.

Building and Bylaw Services supports and enhances the high quality of life enjoyed by residents of the RDN. Building Inspection advises on the issuing of building permits and inspects construction within the Electoral Areas of the RDN. The department also provides building permit and inspection services under contract to the District of Lantzville. Bylaw Services staff respond to noise, nuisance and a range of land use complaints as well as concerns regarding dangerous dogs at large in the Electoral Areas and the District of Lantzville.

Strategic Initiatives is comprised of three key functions: Strategic Initiatives, Intergovernmental Relations and Asset Management. These areas govern corporate strategic planning both internally and with external agencies and First Nations, and ensure the organized planning, maintenance, and replacement of the RDN's asset base.

Strategic and Community Development Services

KEY SERVICES & HIGHLIGHTS

Current Planning

The Planning Department is often the first point of contact for property owners, buyers and developers with land use questions. The department provides zoning, development management and planning administration services in all RDN Electoral Areas except Electoral Area B.

Long Range Planning

The Regional Growth Strategy (RGS) contains the vision for maintaining the region's quality of life and includes goals and policies regarding where to encourage urban development and at the same time protect the natural environment. The most recent version of the strategy is found in Bylaw No. 1615, which was adopted by the Board in November 2011.

Energy and Sustainability

Energy and Sustainability coordinates initiatives that enhance community and corporate sustainability by taking strategic approaches to climate change, energy management and community self-sufficiency.

Economic Development

Through the Board Strategic Plan and the Regional Growth Strategy, the Board of Directors has emphasized the importance of sustainable economic development and local economic resilience to the long-term well-being of the region.

TOP 2020 HIGHLIGHTS

- Completed the RDN Housing Needs Report. Read the report online at rdn.bc.ca/housing-needs-report.
- Creation of a Climate Action Technical Advisory Committee to develop and advance the RDN Climate Change Strategy.
- Completed a review of economic development models, functions and options.
- The RDN renewed an agreement with the Gabriola Island Chamber of Commerce to provide Economic Development for Electoral Area B. The agreement provides \$65,000 per year to the Chamber and runs until March 31, 2022.
- In response to the COVID-19 global pandemic:
 - ▷ Transitioned to online engagement for zoning and official community plan amendments enhancing service delivery and improving public convenience. Learn more at getinvolved.rdn.ca/rdn-planning.
 - ▷ Hosted the first ever virtual public hearings at the RDN.
 - ▷ Successfully transitioned to remote working conditions building service capacity and resilience.

Current Planning

In 2020, the department received the following development applications:

- 8 Rezoning/OCP applications
- 40 Development Permits/Variations
- 13 Board of Variance appeals
- 6 Agricultural Land Reserves
- 31 Subdivisions
- 2 Liquor/Cannabis Licenses
- 546 Building Permit Planning Reviews
- 196 Bylaw Enforcement Planning Reviews



KEY 2021 INITIATIVES

- Corporate Carbon Neutral 2032 Plan
rdn.bc.ca/corporate-energy-and-climate-change-plan
- Regional Growth Strategy Review
rdn.bc.ca/regional-growth-strategy
- Bylaw 500 Review and Update Project
getinvolved.rdn.ca/bylaw-500-review



Example of a green shore where restoration activities reduce the impact of residential development and restore the natural shoreline.

Did You Know?

The complexity of development applications and land use inquiries is increasing as many of the undeveloped properties are challenged by various constraints such as watercourses, floodplains, environmentally sensitive areas, or challenging topography.

View the Green Building series of guidebooks online at rdn.bc.ca/green-building-series-guidebooks.



Energy and
Sustainability

Green Building Incentive
Program and Workshop

Series with

\$24,000

in Incentives

Building & Bylaw Services

KEY SERVICES & HIGHLIGHTS

Building Inspection

Construction in the Electoral Areas consists mostly of single-family dwellings, with a small number of multi-family, commercial and industrial projects. The development climate continued to be quite robust in 2020.

The department's web page (rdn.bc.ca/building-inspection-services) provides information on permit requirements, owner-builder links, zoning and related information that assists in streamlining the permit application process. The public can also access building permit statistics online and submit some documents by email, reducing the need to mail or personally deliver permit documentation.

Bylaw Enforcement

The investigation of RDN bylaw contraventions can be complex and often requires staff to assume a coordinating role with other agencies such as the RCMP, Agricultural Land Commission, and Federal Fisheries and Conservation Officers. To promote positive working relationships with these agencies, Bylaw Enforcement staff regularly participate in inter-agency training and meetings. Bylaw Enforcement staff also provide support to the RDN's Emergency Program.

Bylaw Enforcement complaints continue to increase year after year, keeping Bylaw Enforcement officers busy with sometimes complicated and time-consuming investigations. The Bylaw Services component of the RDN's website includes comprehensive information on RDN regulations and allows the public to submit complaints online.

TOP 2020 HIGHLIGHTS

- The implementation and launch of the Public Portal for building permit applications and bylaw complaints including online booking of building inspections.
- Access to issued building permit information through the RDN website mapping.
- Implemented and hosted the first Bylaw Dispute Adjudication Hearing, allowing the RDN to better manage disputes locally rather than going through the Provincial Court System.

KEY 2021 INITIATIVES

- Develop a Bylaw Enforcement Policy to provide consistent practices and administrative fairness across all Electoral Areas.
- Bylaw Services Review.

Building Inspection

- In 2020, **696** building permits were issued
- **\$122.8 million** construction value of permits

Bylaw Enforcement

- In 2020, **786** individual complaints were investigated
- Work continues on the implementation of a Bylaw Dispute Adjudications System



Strategic Initiatives

KEY SERVICES & HIGHLIGHTS

The Strategic Initiatives Department develops, coordinates and implements plans, policies and programs associated with corporate strategic planning, operational monitoring and reporting, organizational development, intergovernmental relations and corporate asset management. These areas improve the region's ability to adapt to a continuously changing environment.

Strategic Initiatives

- Management of available granting opportunities.
- Management of the RDN Operational Plan.
- Management of the RDN Strategic Plan and its annual review.
- Support for allocating the RDN COVID-19 Safe Restart Grant.
- Review and advise regarding Regional databases, networks and computational processes.

Asset Management

The RDN's Corporate Asset Management Program ensures the right work is being planned and delivered at the right time, for the right reasons, at the right costs. This is achieved by establishing and continuously improving organization-wide practices for asset management planning. Key projects for 2020 include:

- Valuation of key Regional infrastructure systems and components.
- Consolidation of a Regional Asset Register.
- Capacity building with Provincial and Federal partners.

Intergovernmental Relations

The RDN fosters effective working relationships and organizational engagement with the provincial and federal governments, First Nations, municipal partners and agencies, and develops protocols, agreements, and other instruments to facilitate service agreements with First Nation communities and other governments and agencies. Key projects for 2020 include:

- First Nations reconciliation-related projects and policy reviews.
- Revisiting and refreshing protocol agreements with partners.



- The RDN was awarded **\$6,390,588** in grants for projects completed in 2020.

TOP 2020 HIGHLIGHTS

- Allocated grant funds to services impacted by COVID-19.
- Developed RDN Resilience and Renewal Framework.
- Updated infrastructure information for planners and decision makers.
- Enhanced asset management capabilities.
- Developed eight resolutions for consideration at Association of Vancouver Island and Coastal Communities (AVICC) and Union of British Columbia Municipalities (UBCM) conventions.
- Met with several area First Nations, Nanaimo Port Authority, Islands Trust, Ministry of Transportation and Infrastructure and other partners and agencies to further shared projects and initiatives.

KEY 2021 INITIATIVES

- Review of corporate plans, processes and services.
- An update of the RDN Strategic Plan and priorities.
- Continuous improvement of RDN Asset Management Plans.
- Governance and Services review.
- Reconciliation-related policy review.





Corporate Services

- **Delcy Wells**, General Manager
- **Jeannie Bradburne**, Director, Finance
- **Jacque Hill**, Manager, Legislative Services
- **Gary Jurasek**, Manager, Information Services
- **Jim Tait**, Manager, Human Resources
- **Rebecca Taylor**, Communications Coordinator
- **Lisa Moilanen**, Engagement Coordinator

The Corporate Services Department liaises with residents, external agencies, staff of the member municipalities and other Regional District staff to strengthen and support the regional federation. Corporate Services is often the first point of contact for residents seeking information and assistance from the RDN.

Corporate Services is one of the most diverse service departments in the RDN. It oversees and coordinates the legislative business of the RDN and ensures the efficient functioning of the district offices via each of these service areas:

- Legislative Services**
- Communications and Engagement**
- Human Resources**
- Information Technology**
- Geographic Information Services**
- Finance**

Legislative Services

Legislative Services provides general support to the Board, oversees preparation of Board and Committee agendas and minutes, manages all aspects of referendums, elector approval and general elections, and coordinates records management including bylaws

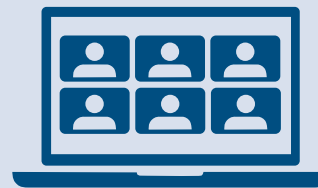
and agreements. Legislative Services also processes applications for Special Event Permits and requests made under the *Freedom of Information and Protection of Privacy Act*.

TOP 2020 HIGHLIGHTS

- Implemented electronic meetings and webcasting for Board and Committee meetings in response to COVID-19 and provincial Ministerial Orders. To see the calendar of meetings visit rdn.bc.ca/agendas-minutes-videos
- Conducted petition processes to extend the boundaries of service areas to include additional properties in several service areas as follows:
 - ▷ French Creek Sewer Service Area
 - ▷ Northern Community Sewer Service Area
 - ▷ Nanoose Bay Peninsula Water Service Area
 - ▷ Nanoose Bay Bulk Water Supply Local Service Area
 - ▷ Bow Horn Bay Fire Protection Service Area
- Created a new staff report template and resource materials for writing staff reports to Committees and the Board.

KEY 2021 INITIATIVES

- Conduct an Alternative Approval Process to obtain elector approval for an Electric Vehicle Charging Station Service.
- Phase one of implementation of an Electronic Document and Records Management System.
- Conduct petition processes to extend the boundaries of service areas to include additional properties in the following service areas:
 - ▷ Bow Horn Bay Fire Protection Service Area
 - ▷ Pacific Shores Local Sewer Service Area
 - ▷ Northern Community Sewer Service Area




- Legislative Services provided meeting management and support for **125** meetings in 2020 (including Board and Committee meetings).
- **36** requests made under the *Freedom of Information and Protection of Privacy Act* were processed in 2020.

Communications and Engagement

KEY SERVICES & HIGHLIGHTS

The Communications and Engagement Department develops and supports internal and external communications and engagement strategies as well as oversees the production of corporate publications and public notifications. The department also manages consistent use of the RDN brand, oversees the effective

use and growth of web-based tools including all RDN social media, the RDN website, online engagement platforms such as Get Involved RDN and the intranet. Communications is the key liaison with local media and works closely with communications staff at other levels of government and partner agencies.



**Building
Our Community
Together**

Public Engagement Strategy & Toolkit

- In 2020, the RDN website had **564,964** total visits and **1,175,508** page views

TOP 2020 HIGHLIGHTS

- Revised the Communications and Public Engagement policies to ensure consistency across the RDN.
- Collaborated with other Vancouver Island local governments to create the external facing Public Engagement Strategy and internal Public Engagement Toolkit featuring best practices in the public sector.
- Continued growth and use of Get Involved RDN (getinvolved.rdn.ca), an online engagement platform (used solely due to the pandemic) to complement in-person engagement opportunities, in a continued effort to encourage residents to share their thoughts and have their say.

KEY 2021 INITIATIVES

- Raise awareness of what services we provide by increasing our profile using existing tools and platforms such as Did You Know features, videos, photos, contests and virtual celebrations.
- Ongoing development of tools and guides for staff to ensure consistency and reflect best practices when planning and executing communications and engagement.

Human Resources

KEY SERVICES & HIGHLIGHTS

The Human Resources team is responsible for providing innovative and progressive HR leadership in a manner that positively influences the engagement, development and productivity of our employees across the organization. Targeted service areas include recruitment and selection, labour relations, health, safety and wellness, corporate training and compensation and benefits.

TOP 2020 HIGHLIGHTS

- Implemented a Recruitment Candidate Management System to streamline workflows and improve the experience for prospective applicants interested in establishing a career with the RDN.
- Coordinated changes throughout the year regarding COVID-19 Safety Plans to ensure the safety of employees and the continuation of operations.

KEY 2021 INITIATIVES

- Initiate bargaining preparation and finalize a Collective Agreement between the RDN and CUPE 401.
- Focus on injury prevention activities, and improvements to hazard identification/risk assessment activities for the purpose of promoting a healthier workplace and reducing claims cost.

- Completed **111** Facility Workplace Inspections as a preventative measure to identify potential hazards in the workplace and support the ongoing health, safety and wellness of our employees.



Information Services (IS) & Geographical Information Services (GIS)

KEY SERVICES & HIGHLIGHTS

The IS and GIS (Information Services) department oversees and provides technology and information services in addition to delivering mapping and GIS-related services. Information Services are provided regionally from the corporate head office. The department focuses on people, processes and tools with a goal to improve operational efficiency and to ensure system confidentiality, integrity, and availability. IS is focused on securely providing appropriate access to the network, systems and data, while enabling the work plans and operational goals of other departments.

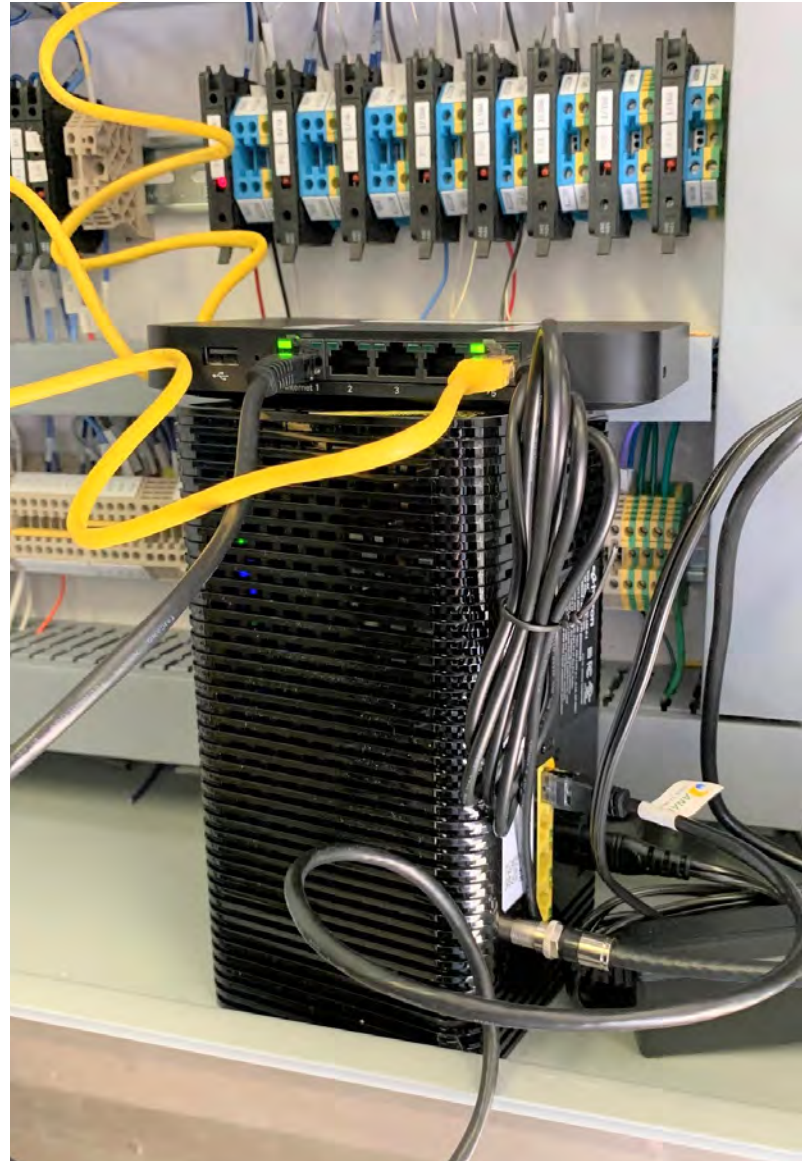
IS TOP 2020 HIGHLIGHTS

- Enabled the organization to innovate and rapidly shift from onsite work to remote working capabilities, to increase efficiencies and to ensure uninterrupted communications and services to the public through the implementation of various technologies (TEAMS, Zoom, DocuSign, E-Voting).
- Upgrades to the WiFi in the Administration and Transit buildings as well as the Internet link, enabling remote users and future hosted services.
- Wireless contract featuring better equipment and an overall savings for the RDN.

IS KEY 2021 INITIATIVES

The key focus of the RDN IS team for 2021 is IT Security. Protecting the RDN network and confidential data is the top priority and the RDN is undertaking the following initiatives:

- Corporate network security review (Information and Operational Technology).
- Network penetration testing.
- Development of an RDN cybersecurity training and awareness program for RDN employees.
- Support of departmental innovation with a shift towards more digital documents and workflow.



- IS has **32** facilities with computing resources
- **400** personal computers
- **65** application servers

Technology is a critical organizational support element assisting all departments in achieving their business goals and objectives.

GIS TOP 2020 HIGHLIGHTS

- A new more intuitive RDN Webmap (Geocortex) for both internal and external users.
- 2020 Aerial Photo project offering the addition of new 2020 aerial photos for the whole district.

GIS KEY 2021 INITIATIVES

- Service management interface for GIS.
- Development and implementation of a GIS – Drinking Water & Watershed Protection interactive app for Watershed Regions.
- Development and implementation of a GIS – Amenity Donation Program app to find existing and available memorial bench locations.



- In 2020, GIS reviewed **618** building permits, **704** enforcement files along with **474** new address assignments, **100** new lots creation, and received **92** new plans from Land Titles.



GIS trail mapping.



Financial Services

- **Jeannie Bradburne**, Director
- **Tiffany Moore**, Manager, Accounting Services
- **Manvir Manhas**, Manager, Capital Accounting and Financial Reporting
- **Kurtis Felker**, Manager, Purchasing

Financial Services develops financial management policies, performs financial forecasting services, meets all financial regulation and legislative requirements for the RDN, supports procurement and maintains accounting systems necessary to assist departments in achieving capital and operational targets.

Financial Services

TOP 2020 HIGHLIGHTS

- Regional District of Nanaimo and Nanaimo Regional Hospital District 2020 audited financial statements completed with a clean audit opinion provided by MNP LLP.
- 2020 to 2024 Financial Plan bylaws were adopted for the Regional District of Nanaimo and Nanaimo Regional Hospital District.
- All statutory reporting requirements and deadlines were met for provincial legislation and Gas Tax Agreements.
- Collaborated with Building Inspection on the Online Portal Project, implementing an online payments system so customers have the option to pay for permits using their credit card.
- Improved the process for handyDART ticket sales by implementing procedures to allow for point of sale cashing in the transit building.



Procurement

68 tenders/request for proposals

KEY 2021 INITIATIVES

- Implement a new purchasing policy.
- Developing new Social Procurement Policy.
- Continue progress on the implementation of new Asset Retirement Obligation standard to ensure implementation of the standard by the end of 2023.
- Implement online Ebilling software allowing customers to pay their Utility Bills using their credit card.
- Implement software to manage the tangible capital asset ledger and provide improved control.



The 2020-2024 Financial Plan includes:

\$109M
Operational Spending

\$72M
Capital Spending

In 2020, Finance provided services for:

- 18,650 utility accounts
- 25,175 customers invoiced annually
- 19,400 vendor invoices processed annually
- 626 T4s issued and payroll services for all RDN employees
- 89% of account payments received electronically
- 107 service areas within the RDN each with its own tax requisition and budget



NANAIMO REGIONAL HOSPITAL DISTRICT

The Nanaimo Regional Hospital District (NRHD) shares the same boundaries, directors and administrative staff as the Regional District of Nanaimo. The NRHD provides capital funding for these designated healthcare facilities:

- Nanaimo Regional General Hospital
- Dufferin Place
- Eagle Park Lodge
- Trillium Lodge
- Oceanside Health Centre

Capital funding is cost-shared with the province on a 60/40 basis with the NRHD's portion being 40 per cent. Island Health is responsible for delivering health care services on Vancouver Island. Island Health pools both Provincial and NRHD funding, along with other sources such as foundations, to maintain, improve and build health care facilities.

The Finance department administers the NRHD including the preparation of five-year financial plans, managing the accounting systems and preparation of financial statements as well as coordinating the funding for the NRHD's capital projects.

For more information, visit rdn.bc.ca/hospital-district





Message from the Director of Finance

I am pleased to present the Annual Financial Report for the Regional District of Nanaimo (RDN) for the year ended December 31, 2020. This report includes the auditor's report, the 2020 consolidated financial statements, and supplementary information for the RDN.

The consolidated financial statements for the year ended December 31, 2020 were prepared by the RDN's staff in accordance with generally accepted accounting principles for local governments, as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada, and have been applied on a basis consistent with that of the preceding year.

The Notes to the Consolidated Financial Statements are an integral part of the RDN's financial information and, as such, I encourage you to read them thoroughly. The notes describe the RDN's accounting policies and provide full disclosure of the more significant financial statement items, commitments, and contingencies.

The RDN maintains a system of internal accounting controls designed to safeguard the assets of the RDN and

to provide reliable financial information. We confirm and test these systems on a cyclical basis by contracted audit services.

The RDN's independent auditors, MNP LLP, have been engaged to express an opinion as to whether these financial statements present fairly, in all material respects, the RDN's financial position, financial activities, and cash flow in accordance with Canadian generally accepted accounting principles. MNP LLP has been given unrestricted access to all financial and other records of the RDN. Their opinion, which follows, is based on procedures that they consider sufficient to support their audit opinion.

Financial Overview

The RDN currently operates 107 services, each with their own revenue and expenses. Residents of the seven electoral areas and four municipalities only pay for the services in which they participate. Services include such things as general government administration, bylaw enforcement, planning and development services,

building inspection, fire protection and emergency response planning, public transportation, parks and recreation, water supply and sewage collection, wastewater disposal, solid waste collection and disposal, and street lighting.

The 2020 operating results were impacted by the global pandemic resulting in reduced operating revenues in services such as Recreation and Transit with an offsetting reduction in expenditures due to shutting down of



facilities, reduced service levels, and Provincial grant funding received. Overall, the RDN has a good balance of assets to liabilities and highly liquid cash reserves to meet annual costs. In 2020, there was a \$19.8 million dollar increase to the year-end accumulated surplus balance (2020: \$303.9 million; 2019: \$284.1 million) largely due to increase in statutory reserve fund balances from \$64.2 million to \$77.0 million.

The RDN's net financial asset balance at December 31, 2020 was \$19.5 million, an increase of \$13.8 million over the 2019 year-end balance (2019: \$5.7 million). This is largely due to increase in cash and investments and an increase to other jurisdictions debt receivable. Cash and investments totaling \$139.4 million in 2020 represent the

deferred revenue and reserve funds held for future infrastructure. Other jurisdictions debt receivable (debt incurred on behalf of the municipalities and the Vancouver Island Regional Library) increased from \$60.4 million to \$61.8 million due to new debt incurred on behalf of other municipalities.

The RDN's non-financial assets, predominantly comprised of Tangible Capital Assets, shows an increase of \$5.9 million mainly due to the Nanaimo Pollution Control Centre infrastructure investment. The net book value of the Tangible Capital Assets totaled \$283.1 million at December 31, 2020. This amount represents the remaining value of the historical cost of the RDN's investment in infrastructure, facilities and other capital assets over time.

Revenues totaled \$100.7 million in 2020, which is a \$3.4 million increase over the \$97.3 million in 2019. This was attributed to an increase of taxation of \$4.8 million and government transfers and grants of \$1.4 million. The operating revenues decreased from \$26.5 million in 2019 to \$23.7 million in 2020 due to the impacts of the pandemic.

Reserves

The RDN's reserve balance increased from \$64.2 million to \$77.0 million, an increase of \$12.8 million. Reserve funds play a significant role in executing the capital plans of the RDN. \$110.2 million is projected to be spent from reserves for capital over the next five years.

Financial Outlook

Financial health for a government is measured by sustainability, vulnerability, and flexibility in the context of the overall economic and financial environment. The Regional District remains in sound financial health with good balances of assets to liabilities and liquid cash reserves sufficient to meet annual costs and, in the unlikely event, an emergency. An ongoing challenge to the RDN is the continued rise in construction costs given the need to finance significant infrastructure projects over the

coming years and to improve services such as recreation facilities and transit within the means of a relatively high proportion of fixed income families. The pandemic will continue to provide uncertainty for the near future.

The RDN's main exposure to risks and uncertainties arises from variables outside of its control. These include economic factors such as inflation, population growth and demographics, unexpected shocks from earthquakes, forest fires, floods, pandemics, interest rate and dollar value fluctuations and changes to provincial and federal programs and legislation. Well defined, accessible and stable federal and provincial infrastructure funding programs may also be an alternate source of funding for capital thereby reducing future borrowing requirements.

Although the RDN is unable to directly control these variables, risk mitigation is incorporated in our plans. Long-term asset management plans, the use of reserve funds to offset future borrowing costs, and the continued pursuit of grant funding will assist in managing these risks.

Use of financial and regulatory policy that supports the RDN Strategic Plan goals to develop an environmentally, socially, and economically healthy area that is adaptable to change, will help to improve the region's attractiveness to investors and will contribute to our residents' ability to meet their needs without compromising the ability of future residents to do the same.

In conclusion, I would like to thank all of the staff and the Finance Department employees in particular, for their diligence and support in managing the financial affairs of the RDN.



Jeannie Bradburne, CPA, CGA, MBA
Director of Finance
May 11, 2021





Financial Statements

Management's Responsibility



To the Members of the Board of the Regional District of Nanaimo:

This statement is provided to clarify and outline the roles and responsibilities of the management team, the elected Board of Directors and the independent auditors in relation to the preparation and review of the Regional District of Nanaimo's annual financial results.

Management is responsible for the preparation and presentation of the accompanying consolidated financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the consolidated financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Regional Board of Directors is composed entirely of Directors who are neither management nor employees of the Regional District. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for delegating the authority for approval of the consolidated financial statements. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management. The Board is also responsible for recommending the appointment of the Regional District's external auditors. The external auditors have full and free access to the Board and management to discuss their audit findings.

MNP LLP, an independent firm of Chartered Professional Accountants, has been appointed by the Regional Board of Directors to audit the consolidated financial statements and report to them; their report follows.

May 11, 2021

A handwritten signature in blue ink that reads "J. Bradburn".

Director of Finance

Independent Auditor's Report

To the Members of the Board of the Regional District of Nanaimo:

Opinion

We have audited the consolidated financial statements of the Regional District of Nanaimo (the "Regional District"), which comprise the consolidated statement of financial position as at December 31, 2020, and the consolidated statements of operations, changes in net financial assets and cash flows and related schedules on pages 26 to 38 for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Regional District as at December 31, 2020, and the results of its consolidated operations and its consolidated 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 Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Regional District in accordance with the ethical requirements that are relevant to our audit of the consolidated 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.

Supplementary Information

The supplementary information on pages 39 to 55 have been presented for purposes of additional analysis and are unaudited. We do not express an opinion on these schedules because our examination did not extend to the detailed information therein.

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

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Regional District'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 Regional District or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Regional District's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 these consolidated 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 consolidated 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 Regional District'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 Regional District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated 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 auditor's report. However, future events or conditions may cause the Regional District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Regional District to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We 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.

Nanaimo, British Columbia

May 11, 2021

MNP LLP

Chartered Professional Accountants

MNP LLP

REGIONAL DISTRICT OF NANAIMO
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2020

		2020	2019
Financial Assets			
Cash and cash equivalents	(Note 2)	\$ 57,637,052	\$ 46,222,777
Accounts receivable	(Note 3)	9,172,173	10,132,237
Portfolio investments	(Note 4)	81,829,591	67,568,716
Other jurisdictions debt receivable	(Note 5)	61,852,021	60,378,571
Other assets	(Note 6)	98,719	68,876
		210,589,556	184,371,177
Financial Liabilities			
Short-term loans	(Note 7)	407,886	497,157
Accounts payable	(Note 8)	12,741,742	12,843,654
Wages and benefits payable		2,409,731	1,930,926
Employee future benefits	(Note 9)	2,348,214	2,180,794
Permit deposits		822,412	877,379
Landfill closure and post closure costs	(Note 10)	20,916,701	22,117,705
Deferred revenue	(Note 11)	32,280,223	29,212,444
Long-term debt	(Note 12)	119,101,353	108,962,483
		191,028,262	178,622,542
Net Financial Assets		19,561,294	5,748,635
Non-financial Assets			
Tangible capital assets	(Note 13)	283,139,697	276,050,281
Prepaid expenses		1,158,548	2,243,768
Inventory of Supplies		48,547	67,895
		284,346,792	278,361,944
Accumulated Surplus	(Note 14)	\$ 303,908,086	\$ 284,110,579
Contingent Liabilities (Note 21)			
Significant Events (Note 26)			
Commitments (Note 27)			



Jeannie Bradburne, CPA, CGA
Director of Finance

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

REGIONAL DISTRICT OF NANAIMO
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budget (Note 17)	2020	2019
Revenue			
Property tax requisition	\$ 58,729,264	\$ 58,714,896	\$ 53,936,088
Operating revenues	26,402,329	23,702,971	26,579,352
Government transfers and grants	(Note 15) 17,739,029	10,738,337	9,318,550
Developer contributions	12,197,803	1,297,501	2,118,731
Other income	2,005,843	3,781,071	2,886,997
Interest on investments	200,000	2,359,152	2,093,602
Payments in lieu of taxes	170,867	196,668	416,630
	<u>117,445,135</u>	<u>100,790,596</u>	<u>97,349,950</u>
Expenses			
General Government	6,004,874	4,143,970	3,476,164
Strategic and Community Development	5,605,094	4,011,282	4,061,600
Wastewater and Solid Waste Management	25,444,812	26,328,304	31,304,187
Water, Sewer and Street Lighting	6,246,176	6,935,957	6,583,203
Public Transportation	24,455,206	22,687,350	21,942,378
Protective Services	6,413,800	6,277,897	6,051,231
Parks, Recreation and Culture	12,970,643	10,608,329	11,929,976
	<u>87,140,605</u>	<u>80,993,089</u>	<u>85,348,739</u>
Surplus for the year	30,304,530	19,797,507	12,001,211
Accumulated surplus, Beginning of year	284,110,579	284,110,579	272,109,368
Accumulated surplus, End of year	(Note 14) <u>\$ 314,415,109</u>	<u>\$ 303,908,086</u>	<u>\$ 284,110,579</u>

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

REGIONAL DISTRICT OF NANAIMO
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2020

	Budget (Note 17)	2020	2019
Surplus for the year	\$ 30,304,530	\$ 19,797,507	\$ 12,001,211
Acquisition of tangible capital assets	(72,115,781)	(15,243,098)	(36,520,525)
Amortization of tangible capital assets	-	8,034,678	7,471,033
Proceeds on disposal of tangible capital assets	-	37,501	157,220
Loss on disposal of tangible capital assets	-	81,501	198,908
Change in prepaid expenses	-	1,085,220	(254,837)
Change in inventories	-	19,350	(19,762)
Increase (Decrease) Net Financial Assets	(41,811,251)	13,812,659	(16,966,752)
Net Financial Assets, Beginning of year	5,748,635	5,748,635	22,715,387
Net Financial Assets, End of year	\$ (36,062,616)	\$ 19,561,294	\$ 5,748,635

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

REGIONAL DISTRICT OF NANAIMO
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2020

	2020	2019
Operating Transactions		
Surplus for the year	\$ 19,797,507	\$ 12,001,211
Non-cash items included in surplus		
Amortization of tangible capital assets	8,034,678	7,471,033
Contributed tangible capital assets	(25,668)	(324,173)
Loss on disposal of tangible capital assets	81,501	198,908
Debt actuarial adjustments	(478,936)	(407,773)
Change in non-cash working capital balances related to operations		
Decrease (Increase) in accounts receivable	960,064	(941,124)
Increase in other assets	(29,843)	(43,298)
(Decrease) Increase in accounts payable	(101,911)	1,201,818
Increase in deferred revenue	3,067,779	1,186,035
Increase in wages and benefits payable	478,805	192,696
Increase in employee future benefits	167,420	49,102
(Decrease) Increase in permit deposits	(54,967)	249,401
Decrease (Increase) in prepaid expenses	1,085,220	(254,837)
Decrease (Increase) in inventory	19,350	(19,762)
(Decrease) Increase in landfill closure and post closure costs	(1,201,004)	4,854,488
Cash provided by operating transactions	31,799,995	25,413,725
Capital Transactions		
Acquisition of tangible capital assets	(15,217,430)	(36,196,352)
Proceeds on disposal of tangible capital assets	37,501	157,220
Cash used in capital transactions	(15,179,929)	(36,039,132)
Investment Transactions		
Cash used in investment transactions	(14,260,875)	(646,017)
Financing Transactions		
Short and long term debt issued	11,463,859	15,000,000
Repayment of short and long-term debt	(2,408,775)	(1,836,558)
Cash provided by financing transactions	9,055,084	13,163,442
Net change in cash and cash equivalents	11,414,275	1,892,018
Cash and cash equivalents	46,222,777	44,330,759
Cash and cash equivalents, End of year	(Note 2) \$ 57,637,052	\$ 46,222,777

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

REGIONAL DISTRICT OF NANAIMO

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

The Regional District was incorporated in 1967 under the provisions of the British Columbia Municipal Act. Its principal activities are the provision of district wide local government services to the residents of seven electoral areas and four municipalities within its boundaries. These services include general government administration, bylaw enforcement, planning and development services, building inspection, fire protection and emergency response planning, public transportation, parks and recreation, water supply and sewage collection, wastewater disposal, solid waste collection and disposal, and street lighting.

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Principles of Consolidation

The Regional District follows Canadian public sector accounting standards issued by the Public Sector Accounting Board (PSAB) of CPA Canada.

Consolidated financial statements have been prepared in accordance with the recommendations of the Public Sector Accounting Board (PSAB). The consolidated financial statements include the activities related to all funds belonging to the one economic entity of the Regional District. In accordance with those standards, inter-departmental and inter-fund transactions have been removed to ensure financial activities are recorded on a gross basis. The consolidated financial statements have been prepared on a going concern basis.

The resources and operation of the District are segregated into various funds for accounting and financial reporting purposes, each being treated as a separate entity with responsibility for the stewardship of the assets allocated to it.

The consolidated financial statements include the Regional District of Nanaimo's proportionate share of the Arrowsmith Water Service (a joint venture agreement with the City of Parksville and Town of Qualicum Beach) and the Englishman River Water Service (a joint venture agreement with the City of Parksville). The Regional District's share of the joint ventures is accounted for on a proportionate basis as follows:

Arrowsmith Water Service	22.4%
Englishman River Water Service	26.0%

Any inter-entity transactions are eliminated on consolidation.

(b) Cash and cash equivalents

Cash equivalents are carried at cost and have a maturity period of less than three months.

(c) Portfolio investments

Portfolio investments include both Municipal Finance Authority of British Columbia (MFA) pooled investments where market-based unit values are allocated amongst the participants in the investment pool, and other long term investments in securities which are carried at cost less any amortized premium and have a maturity period of greater than one year. It is the intention of the Regional District to hold these instruments to maturity. Any premium has been amortized on a straight-line basis using the earlier of the date of maturity or call date.

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(d) Non-financial Assets

i. Tangible Capital Assets

Tangible capital assets are physical assets that are to be used on a continuing basis, are not for sale in the ordinary course of operations and have useful economic lives extending beyond a single year. Section 3150 of Public Sector Accounting Handbook requires governments to record and amortize the assets over their estimated useful lives. Tangible capital assets are reported at historical cost and include assets financed through operating budgets, short-term and long-term debt, and leases. Tangible capital assets, when acquired, are recorded at cost which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. Tangible capital asset cost less any estimated residual value is amortized on a straight-line basis over estimated useful lives as follows:

Asset Category	Useful Life Range (years)
Land	n/a
Land Improvements	15 - 50
Building	20 - 50
Equipment, Furniture & Vehicles	5 - 20
Engineering Structures	
Water	25 - 75
Sewer	45 - 75
Wastewater	30 - 75
Solid Waste	20 - 50
Transportation	20 - 50

Assets under construction are not amortized until the asset is available for productive use.

ii. Contributions of tangible capital assets

Tangible capital assets received as contributions (examples are parklands as a result of subdivision, donated land and infrastructure built by property developers which is transferred to the Regional District) are recorded as assets and revenues at their fair value at the date of receipt.

iii. Inventories

Inventories held for consumption are recorded at the lower of cost and replacement cost.

(e) Debt servicing cost

Interest is recorded on an accrual basis.

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(f) Financial Instruments

Financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, other jurisdictions debt receivable, short-term loans, accounts payable, wages and benefits payable, permit deposits and long-term debt. Unless otherwise noted, it is management's opinion that the Regional District is not exposed to significant interest, currency or credit risk arising from these financial instruments.

(g) Revenue recognition

Revenues are recorded on an accrual basis and are recognized in the period in which they are earned.

Property tax revenues and payments in lieu are recognized as revenue when levied. Operating revenues such as user fees, tipping fees, garbage, and recycling collection fees are recognized when charged to the customer, when amounts are measurable and when collectability is reasonably assured. Interest on investments is recorded when earned on an accrual basis. Development cost contributions are recorded as deferred revenues when received and recognized as revenue in the year in which the associated expenditures are incurred. Donations of tangible assets are recognized as revenue on the date of receipt. Other revenues are recognized as revenue when amounts can be reasonably estimated and collectability is reasonably assured.

The Regional District recognizes a government transfer as revenue when the transfer is authorized and all eligibility criteria, if any, have been met. A government transfer with stipulations giving rise to an obligation that meets the definition of a liability is recognized as a liability. In such circumstances, the Regional District recognizes revenue as the liability is settled. Transfers of non-depreciable assets are recognized in revenue when received or receivable.

(h) Expense recognition

Operating expenses are recorded on an accrual basis. Expenses under the accrual basis are recognized as they are incurred and measurable based on receipt of goods and services and/or the creation of a legal obligation to pay.

Estimates of employee future benefits are recorded as expenses in the year they are earned. Landfill closure and post closure costs are recognized as costs as landfill capacity is used.

(i) Contingent liabilities

Contingent liabilities are recognized in accordance with PS 3300, which requires that an estimate be recorded when it is likely that a future event will confirm that a liability has been incurred by the financial statement date and that the amount can be reasonably estimated.

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(j) Use of Estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenues and expenses during the reporting period. Significant areas requiring management estimates are the determination of employee retirement benefits, landfill closure and post closure liabilities, likelihood of collection of accounts receivable, useful lives of tangible capital assets and provisions for contingencies. Liabilities for contaminated sites are estimated based on the best information available regarding potentially contaminated sites that the Regional District is responsible for. Actual results may vary from those estimates and adjustments will be reported in operations as they become known. Changes to the underlying assumptions and estimates or legislative changes in the near term could have a material impact on the provisions recognized.

(k) Liability for contaminated sites

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the Regional District is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at December 31, 2020.

At each financial reporting date, the Regional District reviews the carrying amount of the liability. Any revisions required to the amount previously recognized is accounted for in the period revisions are made. The Regional District continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

(l) Upcoming accounting standard

PS 3280 Asset Retirement Obligations

In August 2018, new PS 3280 Asset Retirement Obligations was included in the CPA Canada Public Sector Accounting Handbook (PSA HB). The new PS 3280 establishes standards on how to account for and report a liability for asset retirement obligations (ARO). As asset retirement obligations associated with landfills are included in the scope of the new PS 3280, PS 3270 Solid Waste Landfill Closure and Post-Closure Liability will be withdrawn. The main features of this standard are as follows:

- An ARO represents a legal obligation associated with the retirement of a tangible capital asset.
- Asset retirement costs increase the carrying amount of the related tangible capital asset and are expensed in a rational and systematic manner.
- When an asset is no longer in productive use, the associated asset retirement costs are expensed.

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(I) Upcoming accounting standard (Continued)

- Measurement of the ARO liability should result in the best estimate of the amount required to retire a tangible capital asset at the financial statement date.
- Subsequent measurement of the ARO liability results in either a change in the carrying amount of the related tangible capital asset or an expense. The accounting treatment depends on the nature of the remeasurement and whether the asset remains in productive use.
- The best method to estimate the liability is often a present value technique.

This standard is effective for fiscal years beginning on or after April 1, 2022 and the Regional District is expected to apply it to its December 31, 2023 financial statements.

2. CASH AND CASH EQUIVALENTS

Cash and cash equivalents are comprised of cash on hand and cash on deposit at financial institutions.

	2020	2019
Cash	\$ 12,251,367	\$ 35,953,828
Cash Equivalents	45,385,685	10,268,949
	<u>\$ 57,637,052</u>	<u>\$ 46,222,777</u>

3. ACCOUNTS RECEIVABLE

	2020	2019
Province of British Columbia	\$ 526,401	\$ 1,234,702
Government of Canada	1,784,181	2,623,343
Regional and local governments	569,950	962,868
BC Transit Annual Operating Agreement	2,761,578	1,869,648
Accrued Investment interest	213,779	204,088
Developer DCC instalments/contributions	1,285,000	653,821
Other trade receivables	2,031,284	2,583,767
	<u>\$ 9,172,173</u>	<u>\$ 10,132,237</u>

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

4. PORTFOLIO INVESTMENTS

	2020	2019
Canaccord	\$ 2,966,000	\$ 25,318,000
Canadian Western Bank	2,000,000	-
Coast Capital Savings	7,138,468	10,000,000
Coastal Community Credit Union	4,000,000	3,259,268
Toronto-Dominion	201,118	199,808
Municipal Finance Authority	65,524,005	28,791,640
	<u>\$ 81,829,591</u>	<u>\$ 67,568,716</u>

Investments consist of term deposits at interest rates ranging from 1.40% to 2.65% to maturity in 2021 to 2024, recorded at cost.

5. OTHER JURISDICTIONS DEBT RECEIVABLE

Pursuant to the Local Government Act, the Regional District acts as the agency through which its member municipalities and other jurisdictions borrow funds from the Municipal Finance Authority. The annual cost of servicing this debt is recovered entirely from the borrowing jurisdiction. However, the Regional District is joint and severally liable for this debt in the event of default.

	2020	2019
Town of Qualicum Beach	\$ 2,314,682	\$ 2,777,618
City of Parksville	5,789,143	6,140,917
District of Lantzville	4,300,000	-
City of Nanaimo	35,980,651	37,535,681
Vancouver Island Regional Library	13,467,545	13,924,355
	<u>\$ 61,852,021</u>	<u>\$ 60,378,571</u>

6. OTHER ASSETS

	2020	2019
Security deposits	\$ 98,719	\$ 68,876

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

7. SHORT-TERM LOANS

During 2020, the Regional District entered into one additional short-term loan agreement totaling \$75,718 with the Municipal Finance Authority. In 2020, principal payments of \$164,989 were made. The maturity dates of the loans range between 1 to 4 years. The interest rates for these loans are variable, which at December 31 was 1.21% (2019, 2.58%).

	2020	2019
Land - Community Park EA B	\$ 37,600	\$ 75,200
Land - Community Park EA F	30,000	45,000
Fire Trucks - Errington Volunteer Fire Department	281,418	376,957
San Pareil Water - UV Treatment upgrade	58,868	-
	<u>\$ 407,886</u>	<u>\$ 497,157</u>

Short-term loan payments for the next five years are:

2021	2022	2023	2024	2025	Total
\$ 166,936	\$ 130,253	\$ 97,260	\$ 13,437	\$ -	<u>\$ 407,886</u>

8. ACCOUNTS PAYABLE

	2020	2019
Payable to Federal Government	\$ 1,541	\$ 258,781
Payable to Provincial Government	2,600,741	2,068,874
Payable to other local governments	100,509	128,395
Trade and other payables	10,038,951	10,387,604
	<u>\$ 12,741,742</u>	<u>\$ 12,843,654</u>

9. EMPLOYEE FUTURE BENEFITS

Retirement Benefits - The Regional District provides vested sick leave benefits to its employees who retire where they can qualify for a one time payout of up to 60 days of their accumulated unused sick leave. The amount recorded for these benefits is based on an actuarial evaluation done by an independent firm using a projected benefit actuarial valuation method prorated on service. The actuarial valuation was calculated at December 31, 2020.

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

9. EMPLOYEE FUTURE BENEFITS (CONTINUED)

The accrued post-employment benefits are as follows:

	2020	2019
Balance, beginning of year	\$ 1,810,570	\$ 1,805,221
Current service costs	195,190	160,042
Benefits paid	(150,060)	(182,829)
Interest cost	50,361	56,845
Amortization of Net Actuarial Loss/(Gain)	(16,310)	(28,709)
Balance, end of year	<u>\$ 1,889,751</u>	<u>\$ 1,810,570</u>

The significant actuarial assumptions adopted in measuring the Regional District's post-employment benefits are as follows:

	2020	2019
Discount Rate	2.1%	2.7%
Expected Inflation Rate and Wage & Salary Increases	2.5%	2.5%
	2020	2019
Operating Revenue Fund - Retirement benefits payable	\$ 1,961,304	\$ 2,178,342
Consolidation adjustment for actuarial valuation	(71,553)	(367,772)
Accrued benefit balance, end of year	<u>\$ 1,889,751</u>	<u>\$ 1,810,570</u>

Other Employee Benefits - Includes vacation pay adjustments and statutory and other benefits provided for in the collective agreement and which are paid in the normal course of business in the following year. The vacation pay liability at December 31, 2020 is \$143,512 (2019, \$135,155). The statutory benefits liability at December 31, 2020 is \$314,951 (2019, \$235,069).

	2020	2019
Retirement Benefits Payable	\$ (71,553)	\$ (367,772)
Other Employee Benefits	458,463	370,224
Future Liabilities - Employee Benefits	<u>\$ 386,910</u>	<u>\$ 2,452</u>

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

10. LANDFILL CLOSURE AND POST CLOSURE COSTS

In accordance with PS 3270, liabilities with respect to permanently closing and monitoring a landfill are incurred as landfill capacity is used. Landfill Closure costs include placing a permanent cover over the face of the landfill. Post Closure Maintenance costs include landfill gas monitoring, leachate collection system operation and general site maintenance for a period of 200 years after the landfill is permanently closed.

Landfill Closure costs - are estimated based on the open area of the remaining unused capacity of the landfill site. In 2009, a revised design and operations plan was approved for the landfill which provides additional airspace for future needs. This plan extended the estimated life of the landfill to 2030 which has since been updated to 2043 based on most recent usage data. The plan includes remediation and reuse of previously filled areas as well as extending perimeter berms for the development of new airspace.

At December 31, 2020, there were approximately 1,481,246 cubic meters of airspace available for waste and daily cover. Landfill Closure costs are estimated at \$13,828,535 (2019, \$13,822,447). As at December 31, 2020, \$2,594,390 (2019, \$2,331,928) has been set aside in reserves for this purpose. The balance of Landfill Closure costs are expected to be funded by a combination of future reserve account contributions, operating budgets and/or borrowing.

Post Closure Maintenance costs - are costs estimated to manage the closed landfill for a statutory period of 200 years (increased from 25 years in 2015). Post Closure Maintenance costs are estimated using a number of factors including the percentage of landfill capacity already filled, the probable closure date, the regulated monitoring period, the estimated annual maintenance costs and a present value discount rate which is the difference between the long-term MFA borrowing rate and the 5 year average Consumer Price Index. The current estimate for annual Post Closure Maintenance costs are \$575,000 for year 1-5; \$475,000 for year 6-10; \$275,000 for year 11-25; and \$100,000 for year 26-200. Total Post Closure Maintenance costs are estimated to be \$7,088,166 (2019, \$8,295,258) based on 69% of the total landfill capacity being filled at this date, a 23 year lifespan to 2043, final closure in 2043, and a discount rate of 1.22%. Post Closure Maintenance costs are expected to be funded by annual budget appropriations in the years in which they are incurred.

The remaining liability to be recognized is estimated to be \$9,397,359 (2019, \$10,408,332) based on the remaining capacity of 1,481,246 cubic meters of airspace, which is 31% of the total landfill capacity.

	2020	2019
Landfill Closure Costs	\$ 13,828,535	\$ 13,822,447
Post Closure Maintenance Costs	7,088,166	8,295,258
Future Liabilities - Landfill Closure and Post Closure	<u>\$ 20,916,701</u>	<u>\$ 22,117,705</u>
Reserves on hand	<u>\$ 2,594,390</u>	<u>\$ 2,331,928</u>

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

11. DEFERRED REVENUE

	December 31, 2019	Restricted Inflows	Revenue Recognized	December 31, 2020
Development Cost Charges	\$ 16,830,884	\$ 4,544,997	\$(1,138,296)	\$ 20,237,585
Gas Tax Revenue Transfer program - Community Works Fund	11,953,886	2,053,213	(2,231,316)	11,775,783
Other	427,674	142,300	(303,119)	266,855
	<u>\$ 29,212,444</u>	<u>\$ 6,740,510</u>	<u>\$(3,672,731)</u>	<u>\$ 32,280,223</u>

Development Cost Charges - are amounts collected or payable as a result of new subdivision or building developments under the authority of Section 559 of the *Local Government Act*. The purpose of Section 559 is to collect funds for infrastructure which will be built as a result of population growth. Development Cost Charge bylaws have been enacted for the future expansion of wastewater treatment facilities and a bulk water system.

Community Works Fund - is a program component of the federal government's "New Building Canada Fund" which was established to transfer a portion of gas tax revenues to local governments to address infrastructure deficits. Additional information on the Regional District of Nanaimo's use of the Community Works Fund grants is included in the Schedule of Receipts and Disbursements Gas Tax Revenue Transfer Programs.

12. LONG-TERM DEBT

Debt is recorded and payable in Canadian dollars. It is the current policy of the Municipal Finance Authority to secure debt repayable only in Canadian dollars.

Details of long-term debt, including debt issue numbers, maturity dates, interest rates and outstanding amounts, are summarized in the Schedule of Long-Term Debt.

	2020	2019
Long-term debt - Regional District Services	\$ 57,249,332	\$ 48,583,913
Vancouver Island Regional Library	13,467,545	13,924,354
Member municipalities	48,384,476	46,454,216
Total Long-Term Debt	<u>\$ 119,101,353</u>	<u>\$ 108,962,483</u>

Payments of principal on issued debt of the Regional District, not including member municipalities, for the next five years are:

	2021	2022	2023	2024	2025	Total
	\$ 3,080,141	\$ 3,011,870	\$ 3,008,964	\$ 2,725,241	\$ 2,718,230	<u>\$ 14,544,446</u>

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

13. TANGIBLE CAPITAL ASSETS

Net Book Value	2020	2019
Land	\$ 43,583,472	\$ 43,203,472
Land improvements	12,512,577	10,724,269
Buildings	48,991,208	29,123,372
Engineered Structures	143,964,533	101,870,048
Equipment, Furniture and Vehicles	24,709,002	11,567,444
Assets Under Construction	9,378,905	79,561,676
	<u>\$ 283,139,697</u>	<u>\$ 276,050,281</u>

The Consolidated Schedule of Tangible Capital Assets provides details of acquisitions, disposals and amortization for the year.

14. ACCUMULATED SURPLUS

The financial operations of the Regional District are divided into three funds: capital fund, general revenue fund and reserve fund. For accounting purposes, each fund is treated as a separate entity.

General Revenue Fund - represents the accumulated operating surplus of the Regional District which has not otherwise been allocated by the Board as reserves for special purposes. It also includes reserve accounts appropriated for special purposes that may be used by the Board without legislative restrictions.

Capital Fund - represents amounts which have been expended by or returned to the General Revenue Fund or a Reserve Fund for the acquisition of tangible capital assets and includes related debt and refunds of debenture debt sinking fund surpluses.

Reserve Fund - represents that portion of the accumulated operating surplus that has been set aside to fund future expenditures. It includes statutory reserves created by bylaw under the authority of the Local Government Act.

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

14. ACCUMULATED SURPLUS (CONTINUED)

The Accumulated Surplus consists of individual fund surpluses (deficit) and reserves as follows:

	2020	2019
General Revenue Fund - Unappropriated Surplus	\$ 14,415,802	\$ 13,812,759
General Revenue Fund - Appropriated Surplus		
Reserve for future expenditure	7,113,698	5,795,983
Landfill closure	2,594,390	2,331,928
Feasibility Study	440,342	247,230
Property insurance deductible - fire departments	63,127	32,308
Liability insurance deductible	164,069	159,844
Regional Sustainability Initiatives	13,340	13,003
Other donations	60,651	49,345
Regional parks and trails donations	109,712	55,857
Vehicle fleet replacement (various departments)	653,607	608,400
	<u>25,628,738</u>	<u>23,106,657</u>
Net investment in tangible capital assets (Note 16)	225,482,479	226,969,211
Capital Fund advances	(2,931,123)	(8,075,269)
Future Liabilities - Employee Benefits (Note 9)	(386,910)	(2,452)
Future Liabilities - Landfill closure and post closure costs (Note 10)	(20,916,701)	(22,117,705)
	<u>212,460,681</u>	<u>206,067,683</u>
Restricted Reserve Funds	<u>77,031,603</u>	<u>64,230,137</u>
Accumulated Surplus	<u><u>\$ 303,908,086</u></u>	<u><u>\$ 284,110,579</u></u>

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

15. GOVERNMENT TRANSFERS AND GRANTS

	2020	2019
Federal Government		
Operating Transfers	\$ 1,101,223	\$ 447,823
Capital Transfers	1,152,882	1,970,117
	<u>2,254,105</u>	<u>2,417,940</u>
Provincial Government		
Operating Transfers	8,341,665	6,448,345
Capital Transfers	142,567	452,265
	<u>8,484,232</u>	<u>6,900,610</u>
Total Government Transfers and Grants	<u>\$ 10,738,337</u>	<u>\$ 9,318,550</u>

16. NET INVESTMENT IN TANGIBLE CAPITAL ASSETS

Net investment in tangible capital assets represents the historic cost of capital expenditures less debt obligations incurred to purchase and develop the infrastructure.

	2020	2019
Tangible capital assets (Note 13)	\$ 283,139,697	\$ 276,050,281
Short-term loans (Note 7)	(407,886)	(497,157)
Long-term debt - Regional District Services (Note 12)	(57,249,332)	(48,583,913)
Net Investment in Tangible capital assets (Note 14)	<u>\$ 225,482,479</u>	<u>\$ 226,969,211</u>

17. BUDGET FIGURES

Budget figures represent the Financial Plan Bylaw adopted by the Board on February 25, 2020. The financial plan includes capital expenditures but does not include amortization expense. The financial plan forms the basis for taxation and fees and charges rates which may be required for a particular year. The following reconciliation of the budgeted "Surplus for the year" is provided to show which items must be added or removed to reflect to the budgeted financial plan values which are shown compared to actual expenditures on the General Revenue Fund Schedule of Revenue and Expenditures.

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

17. BUDGET FIGURES (CONTINUED)

	2020 Budget
Budgeted Surplus for the year	\$ 30,304,530
Add:	
Transfers from reserves	32,253,582
Proceeds of borrowing	20,198,461
Prior year operating surplus	13,725,020
Less:	
Capital expenses	(72,115,781)
Debt principal repayments/actuarial adjustments	
Budgeted principal payments	\$ 5,785,198
Add: Actuarial Adjustments	478,936
Less: Principal payments for member municipalities	(3,368,362)
Transfer to reserves	(21,470,040)
Consolidated Budgeted Surplus, per Regional District of Nanaimo Financial Plan Bylaw No. 1805	\$ -

18. MUNICIPAL FINANCE AUTHORITY RESERVE DEPOSITS

The Regional District secures its long-term borrowing through the Municipal Finance Authority. As a condition of these borrowings, a portion of the debenture proceeds are retained by the Authority as a debt reserve fund. As at December 31, 2020, the Regional District had debt reserve funds of \$835,833 (2019, \$706,866). Debt reserve funds are not recorded in the consolidated financial statements.

19. NORTH ISLAND 9-1-1 CORPORATION

A 9-1-1 emergency call answering service is provided by the North Island 9-1-1 Corporation, which is owned by the Regional Districts of Comox Valley, Strathcona, Mount Waddington, Alberni Clayoquot, Nanaimo and Powell River. The shares in the corporation are owned as follows:

Alberni Clayoquot	3 shares
Comox Valley	6 shares
Strathcona	4 shares
Mount Waddington	1 share
Nanaimo	5 shares
Powell River	2 shares

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

19. NORTH ISLAND 9-1-1 CORPORATION (CONTINUED)

The Regional District’s investment in shares of the North Island 9-1-1 Corporation is recorded at cost as it does not fall under the definition of a government partnership (PS 3060.06). The Regional District's share of the corporation is equal to 23.8% and the degree of control is proportionate to the ownership share. As no benefits are expected from the ownership, it has not been accounted for as an equity investment.

20. PENSION LIABILITY

The Regional District of Nanaimo and its employees contribute to the Municipal Pension Plan (a jointly trusted pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2019, the plan has about 213,000 active members and approximately 106,000 retired members. Active members include approximately 41,000 contributors from the local governments.

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 may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial 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.

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.

The Regional District of Nanaimo paid \$2,377,103 (2019, \$2,295,828) for employer contributions to the Plan in fiscal 2020.

	2020	2019
Employer portion	\$ 2,377,103	\$ 2,295,828
Employee portion	2,109,375	2,041,012
	<u>\$ 4,486,478</u>	<u>\$ 4,336,840</u>

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

21. CONTINGENT LIABILITIES

Contingent liabilities are recognized by the Regional District in accordance with PS 3300.15. As at December 31, 2020, there were outstanding claims against the Regional District, however, no liability has been accrued because amounts are undeterminable and the likelihood of the Regional District having to make payment is uncertain.

22. ENVIRONMENTAL REGULATIONS

The Regional District is subject to environmental regulations which apply to a number of its operations. These regulations may require future expenditures to meet applicable standards and subject the Regional District to possible penalties for violations. Amounts required to meet these obligations will be charged to operations when incurred and/or when they can be reasonably estimated.

23. EXPENDITURES BY OBJECT

	Budget	2020	2019
Operating goods and services	\$ 45,324,566	\$ 35,833,392	\$ 35,901,404
Wages and benefits	39,556,071	35,912,814	35,374,100
Debt interest	2,259,968	2,028,750	1,825,953
Amortization expense	-	8,034,678	7,471,033
Allowance for future landfill & benefits costs	-	(816,545)	4,776,249
Total Expenditures by Object	<u>\$ 87,140,605</u>	<u>\$ 80,993,089</u>	<u>\$ 85,348,739</u>

24. ARROWSMITH WATER SERVICE AND ENGLISHMAN RIVER WATER SERVICE JOINT VENTURES

The Arrowsmith Water Service (AWS) was formed in 1996 as a joint venture between the Regional District of Nanaimo, the City of Parksville and the Town of Qualicum Beach. The AWS was established to develop a bulk water supply available to the participants in the service and to construct the Arrowsmith Dam as a first step in that development as well as to provide for protection of the fisheries habitat of the Englishman River.

The Englishman River Water Service (ERWS) is a joint venture between the City of Parksville and the Regional District of Nanaimo, formed to secure a bulk water supply from the Englishman River. This regional partnership supplements existing well supply sources owned and operated by the City of Parksville and Nanoose Bay Peninsula Water Service Area. The ERWS development plan includes a new river water supply intake, new water treatment plant and distribution system.

Financial results and budget for the joint ventures are consolidated in the Regional District of Nanaimo's financial statements proportionately based on the joint venture agreements: 22.4% of the Arrowsmith Water Service and 26% of the Englishman River Water Service.

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

24. ARROWSMITH WATER SERVICE AND ENGLISHMAN RIVER WATER SERVICE JOINT VENTURES (CONTINUED)

The following table summarizes the financial statements of the two joint ventures.

	Arrowsmith Water Service 2020	Englishman River Water Service 2020
Financial assets	\$ 429,630	\$ -
Non-financial assets (tangible capital assets)	6,457,416	42,443,054
Accumulated surplus	<u>\$ 6,887,046</u>	<u>\$ 42,443,054</u>
Revenues		
Joint venturer contributions	\$ 127,828	\$ 1,027,419
Expenses		
Operating	<u>(97,828)</u>	<u>(820,855)</u>
Annual surplus (deficit)	<u>\$ 30,000</u>	<u>\$ 206,564</u>

25. CONTAMINATED SITES

At the reporting date only one site was identified as potentially contaminated due to past industrial use at this site and on the neighbouring property. For this site there is insufficient information to determine whether contamination exceeding the relevant environmental standard is likely to exist, or whether remediation is required. The future cost and responsibility for remediation of this site is not currently determinable.

26. SIGNIFICANT EVENTS

In early 2020, the COVID-19 outbreak caused governments worldwide to enact emergency measures to combat the spread of the virus. These measures, which include the implementation of facility closures, travel restrictions, self-isolation periods, and social and physical distancing, will have a significant impact on the local and global economy. At this time it is not possible to reliably estimate the length and severity of the COVID-19 outbreak and how it may impact the Regional District's financial results for 2021.

REGIONAL DISTRICT OF NANAIMO
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

27. COMMITMENTS

As at December 31, 2020, the Regional District had the following significant commitments:

Circular Waste British Columbia Inc. - for the Solid Waste Organics Processing Agreement. This 20-year agreement, which expires December 7, 2038, provides for a minimum payment of \$1,350,000 in the first year and is adjusted for inflation in each of the subsequent years.

Waste Connections of Canada - for the Curbside Collection of Garbage, Recyclables and Organics Services. This 10-year agreement commencing on October 1, 2020 provides for an annual aggregate contract value of approximately \$3,156,000 in the first year and is subject to an annual rate escalation based on the average Consumer Price Index for British Columbia for the 12 month period preceeding the adjustment date.

28. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform to the presentation adopted in the current year.

REGIONAL DISTRICT OF NANAIMO
CONSOLIDATED SCHEDULE OF REVENUE AND EXPENSES BY SEGMENT
AS AT DECEMBER 31, 2020

PS2700 requires that governments define and disclose additional information related to its activities, by segment. Regional Districts are required by the Local Government Act to charge or allocate all expenses directly or reasonably attributable to a service, to that service. The information in these financial statements conforms in all respects to the requirements of the Local Government Act.

For the purposes of PS2700 the segmented information above corresponds to the classification of expenses shown on the Consolidated Statement of Operations. The expense classifications on the Consolidated Statement of Operations represent the major activities provided by the Regional District of Nanaimo.

The following activities are included in the segments:

General Government includes overall administration, legislative services including elections and feasibility studies. These services are paid for by multiple member jurisdictions of the Regional District and affect most taxpayers residing in the Regional District of Nanaimo. Schedule A of this report provides additional details with respect to revenues and expenditures for services falling under General Government.

Strategic & Community Development includes community and regional land use planning, house numbering and building inspection. Planning & Development services are largely paid for by Electoral Areas of the Regional District of Nanaimo. Schedules B and B-1 of this report provide additional details with respect to revenues and expenditures for each of these services.

Wastewater & Solid Waste includes sewage treatment plants and solid waste disposal activities, including programs for garbage collection and recycling. The Regional District operates two treatment plants in both the northern and southern portions of the Regional District. A solid waste landfill and transfer station are funded at a regional level, with garbage collection & recycling services provided in areas outside of the City of Nanaimo. Additional details with respect to revenues and expenditures for wastewater treatment plants can be found on Schedule C-1 of this report. Additional details on revenue and expenditure information for solid waste management is found on Schedule C.

Water, Sewer & Street lighting includes neighbourhood water supply, sewage collection systems and street lights. Only taxpayers within these areas pay for the service. Additional revenue and expenditures information for these services can be found on Schedules C-2, C-3 and C-4 of this report.

Public Transportation includes conventional and Handy Dart bus service. Public transit services are available to the City of Nanaimo, City of Parksville, Town of Qualicum Beach, Electoral Area G and portions of Electoral Area A, E and C. Additional revenue and expenditure information for transportation services is found on Schedule E of this report.

Protective Services includes volunteer and contract fire protection services, emergency planning, bylaw enforcement and the Regional District's participation in E911 services. Additional revenue and expenditures information for protective services is found on Schedules E-1 and E-2 of this report.

Parks, Recreation & Culture includes operations and development of community and regional parks provision of recreation programming, operation of a multiplex arena and aquatic centre and includes some services provided by agreement with municipalities within the Regional District of Nanaimo. Additional revenue and expenditure information for parks, recreation & culture services is found on Schedules D and D-1 of this report.

REGIONAL DISTRICT OF NANAIMO
CONSOLIDATED SCHEDULE OF REVENUE AND EXPENSES BY SEGMENT
AS AT DECEMBER 31, 2020

	General Government	Strategic and Community Development	Wastewater and Solid Waste	Water, Sewer and Street lighting	Public Transportation	Protective Services	Parks, Recreation and Culture	2020 Total	2019 Total
Revenues									
Property tax requisition	\$ 3,256,406	\$ 2,896,246	\$ 15,056,660	\$ 5,734,043	\$ 11,868,498	\$ 6,852,871	\$ 13,050,172	\$ 58,714,896	\$ 53,936,088
Operating revenues	42,876	1,549,103	16,487,223	1,586,433	3,268,999	62,261	706,076	23,702,971	26,579,352
Government transfers and grants	2,205,409	293,278	211,904	38,462	6,804,623	85,918	1,098,743	10,738,337	9,318,550
Developer contributions	-	-	1,212,704	32,846	-	-	51,951	1,297,501	2,118,731
Other income	338,941	12,651	2,233,062	299,938	325,265	116,562	454,652	3,781,071	2,886,997
Interest on investments	668,755	29,775	998,396	114,293	140,122	124,060	283,751	2,359,152	2,093,602
Payments in lieu of taxes	66,179	5,844	53,788	5,779	41,024	16,640	7,414	196,668	416,630
	6,578,566	4,786,897	36,253,737	7,811,794	22,448,531	7,258,312	15,652,759	100,790,596	97,349,950
Expenses									
Operating goods and services	(1,889,166)	1,033,633	14,815,202	3,333,743	8,654,282	4,588,327	5,297,371	35,833,392	35,901,404
Wages and benefits	5,286,990	2,962,358	7,189,226	1,847,847	13,695,116	979,587	3,951,690	35,912,814	35,374,100
Debt interest	-	-	1,171,215	320,491	-	132,648	404,396	2,028,750	1,825,953
Amortization of tangible capital assets	361,688	15,291	4,353,664	1,433,876	337,952	577,335	954,872	8,034,678	7,471,033
Allowance for future landfill & benefits costs	384,458	-	(1,201,003)	-	-	-	-	(816,545)	4,776,249
	4,143,970	4,011,282	26,328,304	6,935,957	22,687,350	6,277,897	10,608,329	80,993,089	85,348,739
Surplus (deficit) for the year	\$ 2,434,596	\$ 775,615	\$ 9,925,433	\$ 875,837	\$ (238,819)	\$ 980,415	\$ 5,044,430	\$ 19,797,507	\$ 12,001,211

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

REGIONAL DISTRICT OF NANAIMO
CONSOLIDATED SCHEDULE OF REVENUE AND EXPENSES BY SEGMENT
AS AT DECEMBER 31, 2020

	General Government	Strategic and Community Development	Wastewater and Solid Waste	Water, Sewer and Street lighting	Public Transportation	Protective Services	Parks, Recreation and Culture	2019 Total	2018 Total
Revenues									
Property tax requisition	\$ 2,850,902	\$ 2,299,083	\$ 14,434,207	\$ 5,188,458	\$ 10,762,600	\$ 6,411,709	\$ 11,989,129	\$ 53,936,088	\$ 50,174,212
Operating revenues	44,897	1,564,650	16,053,683	1,662,555	5,387,187	60,355	1,806,025	26,579,352	25,482,227
Government transfers and grants	444,534	140,754	1,260,899	891,293	6,130,852	153,357	296,861	9,318,550	14,361,308
Developer contributions	-	-	1,436,929	628,833	-	-	52,969	2,118,731	5,523,891
Other income	908,463	16,072	1,425,665	176,787	25,979	119,703	214,328	2,886,997	2,411,154
Interest on investments	776,955	21,152	700,692	139,486	115,836	99,348	240,133	2,093,602	1,673,485
Payments in lieu of taxes	69,550	7,726	174,320	5,518	124,109	16,082	19,325	416,630	595,568
	5,095,301	4,049,437	35,486,395	8,692,930	22,546,563	6,860,554	14,618,770	97,349,950	100,221,845
Expenses									
Operating goods and services	(1,627,704)	1,416,750	14,559,848	3,364,834	8,209,072	4,387,574	5,591,030	35,901,404	33,994,154
Wages and benefits	4,818,679	2,631,819	6,935,737	1,825,188	13,397,423	899,343	4,865,911	35,374,100	33,100,270
Debt interest	-	-	896,060	344,346	-	178,734	406,813	1,825,953	1,507,441
Amortization of tangible capital assets	363,428	13,031	4,058,054	1,048,835	335,883	585,580	1,066,222	7,471,033	7,335,406
Allowance for future landfill & benefits costs	(78,239)	-	4,854,488	-	-	-	-	4,776,249	2,255,728
	3,476,164	4,061,600	31,304,187	6,583,203	21,942,378	6,051,231	11,929,976	85,348,739	78,192,999
Surplus (deficit) for the year	\$ 1,619,137	\$ (12,163)	\$ 4,182,208	\$ 2,109,727	\$ 604,185	\$ 809,323	\$ 2,688,794	\$ 12,001,211	\$ 22,028,846

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

REGIONAL DISTRICT OF NANAIMO
CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS
AS AT DECEMBER 31, 2020

	Land	Land Improvements	Buildings	Engineered Structures	Equipment, Furniture and Vehicles	Assets Under Construction	Total 2020	Total 2019
Cost								
Balance, beginning of year	\$ 43,203,472	\$ 14,063,164	\$ 52,468,357	\$ 172,522,788	\$ 29,838,766	\$ 79,561,673	\$ 391,658,220	\$ 356,206,705
Add:								
Additions	380,000	2,280,849	21,356,421	46,452,532	14,889,191	(70,115,895)	15,243,098	36,520,525
Less:								
Disposals	-	163,006	130,079	-	510,112	66,873	870,070	1,069,010
Balance, end of year	<u>43,583,472</u>	<u>16,181,007</u>	<u>73,694,699</u>	<u>218,975,320</u>	<u>44,217,845</u>	<u>9,378,905</u>	<u>406,031,248</u>	<u>391,658,220</u>
Accumulated Amortization								
Balance, beginning of year	-	3,338,894	23,344,984	70,646,821	18,277,240	-	115,607,939	108,849,786
Add:								
Amortization	-	464,978	1,468,372	4,363,966	1,737,362	-	8,034,678	7,471,033
Less:								
Accumulated amortization on disposals	-	135,442	109,865	-	505,759	-	751,066	712,880
Balance, end of year	<u>-</u>	<u>3,668,430</u>	<u>24,703,491</u>	<u>75,010,787</u>	<u>19,508,843</u>	<u>-</u>	<u>122,891,551</u>	<u>115,607,939</u>
Net Book Value of Tangible Capital Assets	<u>\$ 43,583,472</u>	<u>\$ 12,512,577</u>	<u>\$ 48,991,208</u>	<u>\$ 143,964,533</u>	<u>\$ 24,709,002</u>	<u>\$ 9,378,905</u>	<u>\$ 283,139,697</u>	<u>\$ 276,050,281</u>

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

REGIONAL DISTRICT OF NANAIMO
LONG-TERM DEBT SUMMARY BY FUNCTION
DECEMBER 31, 2020

	2016	2017	2018	2019	2020
Regional District					
Oceanside Place Arena	\$ 3,192,358	\$ 2,788,175	\$ 2,367,824	\$ 1,930,660	\$ 1,476,009
Regional Parks	1,838,371	1,760,795	1,680,115	1,596,208	1,508,945
Community Parks	259,679	232,873	204,906	175,724	145,274
Wastewater Managment	5,000,000	19,813,921	19,064,025	33,291,632	42,937,832
Fire Protection	4,189,645	3,994,473	3,791,669	3,580,933	3,361,952
Sewer Services	1,848,406	1,735,515	1,618,150	1,496,135	1,369,283
Water Supply Services	3,176,528	4,532,574	6,954,583	6,512,621	6,450,037
Vancouver Island Regional Library	15,192,042	14,785,940	14,363,594	13,924,354	13,467,545
Total Regional District	34,697,029	49,644,266	50,044,866	62,508,267	70,716,877
Member Municipalities	49,751,819	45,845,012	49,029,976	46,454,216	48,384,476
Total Long-Term Debt	\$ 84,448,848	\$ 95,489,278	\$ 99,074,842	\$ 108,962,483	\$ 119,101,353

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

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF LONG-TERM DEBT
DECEMBER 31, 2020

Function	Issuer	Funds	Bylaw Number	Maturity Date	Interest Rate	Original Value	2020 Debt O/S	2019 Debt O/S
Oceanside Place Arena	MFA 97	CDN	1365	Apr 19, 2023	4.830	\$ 6,470,646	\$ 1,476,009	\$ 1,930,660
Total Oceanside Place Arena						6,470,646	1,476,009	1,930,660
Regional Parks	MFA 126	CDN	1629	Sep 26, 2033	3.850	2,053,653	1,508,945	1,596,208
Total Regional Parks						2,053,653	1,508,945	1,596,208
Community Parks Electoral Area B	MFA 78	CDN	1299	Dec 3, 2022	5.250	100,000	14,920	21,852
	MFA 79	CDN	1303	Jun 03, 2023	5.250	80,000	17,482	22,763
	MFA 81	CDN	1304	Apr 22, 2024	4.900	80,000	22,763	27,793
	MFA 93	CDN	1305	Apr 06, 2025	5.100	80,000	23,920	28,353
	MFA 97	CDN	1306	Apr 19, 2026	4.660	80,000	30,858	35,331
	MFA 101	CDN	1307	Apr 11, 2027	4.520	80,000	35,331	39,633
Total Community Parks						500,000	145,274	175,725
Fire Protection Services Meadowood Fire	MFA 110	CDN	1587	Apr 08, 2030	4.500	1,773,410	1,058,396	1,143,160
Nanaimo River Fire	MFA 99	CDN	1488	Apr 19, 2027	4.430	20,761	8,008	9,169
Nanoose Bay Fire	MFA 130	CDN	1617	Oct 14, 2034	3.000	2,790,000	2,168,536	2,282,528
Coombs-Hilliers Fire	MFA 139	CDN	1538	Oct 5, 2026	2.100	200,000	127,012	146,076
Total Fire Protection Services						4,784,171	3,361,952	3,580,933
Sewer Services Barclay Crescent Sewer	MFA 102	CDN	1486	Dec 01, 2027	4.820	895,781	395,614	443,776
Cedar Sewer	MFA 106	CDN	1571	Oct 13, 2029	4.130	926,180	506,717	552,757
	MFA 106	CDN	1572	Oct 13, 2029	4.130	27,200	14,881	16,233
	MFA 106	CDN	1573	Oct 13, 2029	4.130	108,800	59,525	64,933
	MFA 106	CDN	1574	Oct 13, 2029	4.130	61,200	33,483	36,525
	MFA 110	CDN	1584	Apr 08, 2030	4.500	232,286	138,632	149,734
	MFA 117	CDN	1626	Oct 12, 2031	3.250	51,620	33,275	35,647
						1,407,286	786,513	855,829
Hawthorne Rise Sewer	MFA 131	CDN	1696	Apr 8, 2035	2.200	173,300	140,438	147,471
Reid Road Sewer	MFA 133	CDN	1709	Oct 2, 2035	2.750	57,650	46,718	49,058
Total Sewer Services						2,534,017	1,369,283	1,496,134

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

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF LONG-TERM DEBT
DECEMBER 31, 2020

Function	Issuer	Funds	Bylaw Number	Maturity Date	Interest Rate	Original Value	2020 Debt O/S	2019 Debt O/S
Water Supply Management								
Water - San Pareil								
	MFA 97	CDN	1395	Apr 19, 2021	4.660	40,000	3,459	6,786
	MFA 106	CDN	1395	Oct 13, 2024	4.130	94,439	30,832	37,814
	MFA 117	CDN	1395	Oct 12, 2026	3.250	49,056	23,129	26,482
						183,495	57,420	71,082
Water - San Pareil Fire Improvements								
	MFA 127	CDN	1689	Apr 07, 2034	3.300	1,114,600	866,326	911,866
Water - Driftwood								
	MFA 80	CDN	1301	Oct 03, 2023	4.900	100,614	21,986	28,628
Water - Whiskey Creek								
	MFA 152	CDN	1702	Oct 02, 2040	1.280	42,120	42,120	-
Bulk Water - Nanoose								
	MFA 74	CDN	1226	Jun 01, 2021	5.900	2,195,223	167,762	327,536
	MFA 80	CDN	1239	Oct 03, 2023	4.900	176,295	38,524	50,162
	MFA 142	CDN	1242	Oct 4, 2037	3.150	168,875	149,449	156,117
	MFA 142	CDN	1244	Oct 4, 2037	3.150	1,476,000	1,306,216	1,364,491
	MFA 146	CDN	1243	Sep 19, 2038	3.200	2,536,370	2,344,753	2,441,977
	MFA 146	CDN	1245	Sep 19, 2038	3.200	314,142	290,409	302,451
						6,866,905	4,297,113	4,642,734
Nanoose Bay Peninsula Water								
	MFA 139	CDN	1723	Oct 05, 2036	2.100	350,000	295,506	309,739
	MFA 139	CDN	1750	Oct 05, 2036	2.100	557,200	470,446	493,105
	MFA 152	CDN	1809	Oct 02, 2040	1.280	346,021	346,022	-
						1,253,221	1,111,974	802,844
Westurne Heights								
	MFA 142	CDN	1720	Oct 04, 2037	3.150	60,000	53,098	55,467
Total Water Supply Management						9,620,955	6,450,037	6,512,621
Wastewater Services								
Southern Community Wastewater								
	MFA 139	CDN	1742	Oct 05, 2036	2.100	5,000,000	4,221,518	4,424,850
	MFA 142	CDN	1762	Oct 04, 2037	3.150	15,000,000	13,274,550	13,866,782
	MFA 149	CDN	1793	Oct 09, 2039	2.240	15,000,000	14,441,764	15,000,000
	MFA 152	CDN	1808	Oct 02, 2040	1.280	11,000,000	11,000,000	-
Total Wastewater Management						46,000,000	42,937,832	33,291,632

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

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF LONG-TERM DEBT
DECEMBER 31, 2020

Function	Issuer	Funds	Bylaw Number	Maturity Date	Interest Rate	Original Value	2020 Debt O/S	2019 Debt O/S
Debt Held For Other Jurisdictions								
Vancouver Island Regional Library								
	MFA 117	CDN	1634	Oct 12, 2041	3.250	8,000,000	6,490,462	6,685,675
	MFA 126	CDN	1674	Sep 26, 2038	3.850	8,610,000	6,977,083	7,238,679
Total Vancouver Island Regional Library						16,610,000	13,467,545	13,924,354
Total Long-Term Debt - Regional District						\$ 88,573,442	\$ 70,716,877	\$ 62,508,267
Member Municipalities								
City of Parksville								
	MFA 74	CDN	1227	Jun 01, 2021	5.900	290,000	22,162	43,269
	MFA 75	CDN	1238	Dec 01, 2021	5.690	1,050,000	80,243	156,664
	MFA 78	CDN	1283	Dec 03, 2022	5.250	765,000	114,141	167,168
	MFA 93	CDN	1420	Apr 06, 2025	5.100	800,000	239,196	283,527
	MFA 145	CDN	1745	Apr 23, 2043	3.150	4,000,000	3,777,286	3,890,289
	MFA 149	CDN	1745	Oct 09, 2044	2.240	1,600,000	1,556,115	1,600,000
Total City of Parksville						8,505,000	5,789,143	6,140,917
District of Lantzville								
	MFA 152	CDN	1811	Oct 02, 2040	1.280	4,300,000	4,300,000	-
Total District of Lantzville						4,300,000	4,300,000	-
Town of Qualicum Beach								
	MFA 136	CDN	1729	Nov 30, 2025	2.750	4,629,364	2,314,682	2,777,618
Total Town of Qualicum Beach						4,629,364	2,314,682	2,777,618
City of Nanaimo								
	MFA 72	CDN	1197	Jun 01, 2020	6.450	4,500,000	-	336,528
	MFA 73	CDN	1219	Dec 01, 2020	6.360	4,100,000	-	306,614
	MFA 99	CDN	1489	Oct 19, 2026	4.430	15,000,000	5,785,885	6,624,625
	MFA 101	CDN	1489	Apr 11, 2027	4.520	15,000,000	6,624,625	7,431,107
	MFA 102	CDN	1530	Dec 01, 2027	4.820	3,750,000	1,656,156	1,857,777
	MFA 126	CDN	1688	Sep 26, 2033	3.850	13,300,000	9,772,327	10,337,466
	MFA 127	CDN	1694	Apr 07, 2034	3.300	9,200,000	7,150,728	7,526,616
	MFA 146	CDN	1774	Sep 19, 2038	3.200	3,235,354	2,990,930	3,114,948
	MFA 152	CDN	1810	Oct 02, 2040	1.280	2,000,000	2,000,000	-
Total City of Nanaimo						70,085,354	35,980,651	37,535,681
Total Long-Term Debt - Member Municipalities						\$ 87,519,718	\$ 48,384,476	\$ 46,454,216
						\$ 176,093,160	\$ 119,101,353	\$ 108,962,483

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

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF STATUTORY RESERVE FUND ACTIVITY AND FUND BALANCES
AS AT DECEMBER 31, 2020

	Balance January 1, 2020	Interest Income	Contributions by Developers and Others	MFA surplus and refunds	Contributions from/(to) Operating Fund	Transfers to Capital Funds	Feasibility, legal and other cost or transfers	Balance December 31, 2020
2020 Activity								
Administration Information Systems/Building	\$ 2,704,454	\$ 74,082	\$ -	\$ -	\$ 932,229	\$ (132,516)	\$ -	\$ 3,578,249
Local Government Elections	56,984	1,852	-	-	83,519	-	-	142,355
Regional Growth Strategy	215,517	5,798	-	-	24,600	-	-	245,915
Building Inspection	468,486	17,068	-	-	1,130,608	-	-	1,616,162
Community Planning	311,421	8,206	-	-	(30,000)	-	-	289,627
Carbon Action Revenue Incentive Program	616,120	16,663	105,578	-	(37,524)	-	-	700,837
Carbon Neutral	56,415	1,491	-	-	-	-	-	57,906
Hazardous Properties	56,539	1,569	-	-	17,954	-	-	76,062
	4,485,936	126,729	105,578	-	2,121,386	(132,516)	-	6,707,113
Wastewater & Solid Waste Management								
Solid Waste Management	5,178,231	148,813	-	-	2,999,521	(300,201)	-	8,026,364
Solid Waste Collection & Recycling	559,367	12,453	-	-	(460,000)	-	-	111,820
Nanoose Wastewater	1,584,305	42,090	-	-	280,924	(181,957)	-	1,725,362
Northern Community Wastewater	17,656,124	477,626	71,300	-	3,180,514	(472,415)	-	20,913,149
Southern Community Wastewater	9,894,965	238,294	-	-	1,663,993	(1,188,595)	-	10,608,657
Duke Point Wastewater	601,087	16,144	3,109	-	55,086	-	-	675,426
Liquid Waste Management	-	514	-	-	123,952	-	-	124,466
	35,474,079	935,934	74,409	-	7,843,990	(2,143,168)	-	42,185,244
Water, Sewer & Street lighting								
Surfside Sewer	28,926	832	-	-	12,656	(12)	-	42,402
Pacific Shores Sewer	73,201	2,010	-	-	18,265	(56)	-	93,420
French Creek Sewer	531,204	14,266	24,900	-	18,655	(826)	-	588,199
Cedar Sewer Collection	162,314	4,519	-	-	55,368	(35)	-	222,166
Barclay Cres Sewer	15,422	492	-	-	20,730	(107)	-	36,537
Cedar Estates Stormwater	32,991	895	-	-	5,572	-	-	39,458
Englishman River Stormwater	36,666	990	-	-	5,000	-	-	42,656

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

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF STATUTORY RESERVE FUND ACTIVITY AND FUND BALANCES
AS AT DECEMBER 31, 2020

	Balance January 1, 2020	Interest Income	Contributions by Developers and Others	MFA surplus and refunds	Contributions from/(to) Operating Fund	Transfers to Capital Funds	Feasibility, legal and other cost or transfers	Balance December 31, 2020
French Creek Water	186,971	4,774	-	-	-	(13,890)	-	177,855
Madrona Water	224,365	5,930	-	-	-	-	-	230,295
Surfside Water	25,922	746	-	-	16,000	(5,525)	-	37,143
Decourcey Water	22,217	593	-	-	9,671	(2,891)	-	29,590
Melrose Water	19,026	543	-	-	9,794	(40)	-	29,323
Nanoose Bay Peninsula Water	942,311	23,215	5,600	-	232,642	(404,195)	-	799,573
Nanoose Bay Water	69,598	1,839	-	-	-	-	-	71,437
Englishman River Water	348,926	9,292	-	-	48,007	(52,085)	-	354,140
San Pareil Water	158,682	4,400	-	-	61,000	(2,364)	-	221,718
Whiskey Creek Water	78,476	2,157	-	-	25,733	(1,928)	-	104,438
Nanoose AWS Bulk Water	434,213	11,490	2,346	-	714,336	(137,307)	-	1,025,078
French Creek AWS Bulk Water	777,843	19,562	-	-	(21,060)	-	-	776,345
Westurne Heights Water	15,294	462	-	-	13,988	(24)	-	29,720
Drinking Water/Watershed Protection	73,336	1,938	-	-	-	-	-	75,274
Englishman River Street lighting	9,683	246	-	-	1,264	-	-	11,193
Fairwinds Street lighting	42,794	1,140	-	-	2,112	-	-	46,046
Morningstar Street lighting	7,328	175	-	-	-	-	-	7,503
Rural EA E & G Street lighting	9,550	243	-	-	1,218	-	-	11,011
French Creek Village Street lighting	-	-	-	-	1,223	-	-	1,223
Hwy #4 Street lighting	-	-	-	-	175	-	-	175
	4,327,259	112,749	32,846	-	1,252,349	(621,285)	-	5,103,918
Public Transportation								
Transit	5,078,534	134,226	-	-	-	-	-	5,212,760
Descanso Bay Emergency Wharf	9,009	244	-	-	5,579	-	-	14,832
Green's Landing Wharf	213,688	5,652	-	-	1,000	-	-	220,340
	5,301,231	140,122	-	-	6,579	-	-	5,447,932

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

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF STATUTORY RESERVE FUND ACTIVITY AND FUND BALANCES
AS AT DECEMBER 31, 2020

	Balance January 1, 2020	Interest Income	Contributions by Developers and Others	MFA surplus and refunds	Contributions from/(to) Operating Fund	Transfers to Capital Funds	Feasibility, legal and other cost or transfers	Balance December 31, 2020
Protective Services								
Coombs Hilliers Fire	641,501	16,556	3,690	-	128,247	(94,715)	-	695,279
Errington Fire	256,628	7,024	-	-	102,264	(58,965)	-	306,951
Extension Fire	692,406	18,620	-	-	77,129	-	-	788,155
Nanoose Fire	407,614	11,165	47,941	-	184,997	(39,193)	-	612,524
Dashwood Fire	811,778	21,408	-	-	173,185	(63,237)	-	943,134
Bow Horn Bay Fire	561,304	15,170	-	-	89,738	(45,091)	-	621,121
Nanaimo River Fire	195,658	5,236	-	-	15,661	-	-	216,555
Cassidy Waterloo Fire	438,850	12,014	-	-	100,197	-	-	551,061
Emergency Planning	184,415	5,214	-	-	82,074	-	-	271,703
Bylaw Enforcement	206,566	5,479	-	-	20,789	-	-	232,834
District 68 911 Service	124,018	3,332	-	-	13,061	-	-	140,411
	4,520,738	121,218	51,631	-	987,342	(301,201)	-	5,379,728
Parks, Recreation & Culture								
Area A Recreation & Culture	908,310	24,852	-	-	204,033	-	-	1,137,195
Area B Recreation	76,898	2,032	-	-	-	-	-	78,930
Extension Recreation	35,810	936	-	-	-	-	(868)	35,878
Community Parks	994,381	26,800	-	-	309,328	(157,475)	-	1,173,034
Regional Parks Acquisition	4,070,966	107,596	-	-	-	-	-	4,178,562
Regional Parks Development	138,014	8,057	-	-	1,395,127	(1,036,200)	-	504,998
Recreation & Culture	2,079,302	59,119	-	-	1,004,432	-	-	3,142,853
Parks Cash-in-lieu	1,817,213	48,256	51,951	-	-	38,798	-	1,956,218
	10,120,894	277,648	51,951	-	2,912,920	(1,154,877)	(868)	12,207,668
Total All Reserve Funds	\$64,230,137	\$1,714,400	\$ 316,415	\$ -	\$ 15,124,566	\$ (4,353,047)	\$ (868)	\$77,031,603

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

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF DEVELOPMENT COST CHARGES
RESERVE FUND BALANCES-DEC 31, 2020

Activity	Northern Wastewater DCCs	Southern Wastewater DCCs	Bulk Water DCCs	Duke Point Sewer DCCs	Total 2020	Total 2019
	(1)	(2)	(3)	(4)		
Assets:						
Due from Revenue Fund	\$ 14,736,035	\$ 3,120,692	\$ 937,634	\$ 255,596	\$ 19,049,957	\$ 16,267,715
Developer Installments Receivable	926,675	260,953	-	-	1,187,628	563,169
Deferred Revenue Balance (Note 11)	15,662,710	3,381,645	937,634	255,596	20,237,585	16,830,884
Activity:						
Balance, Beginning of the year	13,431,366	2,288,022	912,698	198,798	16,830,884	15,769,489
Add:						
Contribution by developers & others	2,472,938	1,563,116	-	51,563	4,087,617	2,389,223
Interest earned	360,479	66,730	24,936	5,235	457,380	367,970
Less:						
Transfer DCCs to Revenue Fund	(602,073)	(536,223)	-	-	(1,138,296)	(1,695,798)
Balance, End of the year	\$ 15,662,710	\$ 3,381,645	\$ 937,634	\$ 255,596	\$ 20,237,585	\$ 16,830,884

1. Northern Wastewater DCC collection areas include the City of Parksville, Town of Qualicum Beach, portions of Electoral Area G and portions of Electoral Area E.
2. Southern Wastewater DCC collection areas include the City of Nanaimo and the District of Lantzville.
3. Bulk Water service areas have been established in the French Creek area of Electoral Area G and the Nanoose Bay Peninsula in Electoral Area E.
4. Duke Point Sewer DCC collection area includes properties in Electoral Area A (Cedar).

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

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
COVID-19 SAFE RESTART GRANTS FOR LOCAL GOVERNMENTS
DECEMBER 31, 2020

	Total 2020	Total 2019
Opening balance of unspent (spent) funds	\$ -	\$ -
Add:		
Amount received during the year	1,169,000	-
Less:		
Amount spent on eligible costs	(377,000)	-
Closing balance of unspent (spent) funds	\$ 792,000	\$ -

Notes to Schedule:

The Province of British Columbia announced in September 2020 funding of up to \$425 million for local government operations impacted by COVID-19. This funding is to support local governments as they deal with increased operating costs and lower revenue due to COVID-19. It will ensure local governments can continue to deliver the services people depend on in their communities. Eligible costs include:

- addressing revenue shortfalls
- facility reopening and operating costs
- emergency planning and response costs
- bylaw enforcement and protective services like fire protection and police
- computer and other electronic technology costs
- services for vulnerable persons
- other related costs

REGIONAL DISTRICT OF NANAIMO
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
GAS TAX REVENUE TRANSFER PROGRAMS
DECEMBER 31, 2020
(UNAUDITED)

	Community Works Program ²	Other Gas Tax Programs ³	Total 2020	Total 2019
Opening balance of unspent (spent) funds	\$ 11,953,886	\$ (900,000)	\$ 11,053,886	\$ 8,481,013
Add:				
Amount received during the year	1,745,163	-	1,745,163	3,500,641
Amount repatriated (Note 2)	-	-	-	528,223
Interest earned	308,050	-	308,050	240,121
Less:				
Amount spent on projects (Notes 2 & 3)	(2,231,316)	-	(2,231,316)	(1,696,112)
Closing balance of unspent (spent) funds	\$ 11,775,783	\$ (900,000)	\$ 10,875,783	\$ 11,053,886

(see note 11)

Notes to Schedule:

- Gas Tax Revenue Transfer Programs
The Government of Canada, through the Union of BC Municipalities (UBCM), transfers Gas Tax Revenue funds to local governments in British Columbia. The use of funding is established by agreements between the local government and the UBCM. Funding may be used towards public transit, disaster mitigation, recreational, water, wastewater and solid waste infrastructure and asset management or capacity building projects, as specified in the agreements.
- Community Works Program 2020 Activity
The Regional District applied \$752,000 towards park and trail projects including those at the Gabriola Village Trail, the Stone Lake Drive Playground, and the Jack Bagley Community Park. In addition, \$1,216,000 was expended on water system infrastructure and \$263,000 was spent on capital upgrades at the following community halls and recreation centres: Meadowood, Little Qualicum, Nanoose, Bowser and Cedar.
- Other Gas Tax Programs 2020 Activity
Under this portion of the program, expenditures are reimbursed on a claims made basis. In 2020, the following projects were ongoing during the year:

Project	Year Approved	Total Project Value	Approved Grant	Grant Amount Expended to date	Amount Received to Date
Regionally Significant Priorities Fund					
Greater Nanaimo Pollution Control Centre - Secondary Treatment Upgrade	2018	\$ 78,979,127	\$ 6,000,000	\$ 6,000,000	\$ 5,100,000
Total Gas Tax Program Activity		\$ 78,979,127	\$ 6,000,000	\$ 6,000,000	\$ 5,100,000

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

REGIONAL DISTRICT OF NANAIMO
GENERAL REVENUE FUND
SCHEDULE OF REVENUE AND EXPENDITURES
AS AT DECEMBER 31, 2020
(UNAUDITED)

	Corporate Services (Schedule A)	Strategic & Community Development (Schedule B)	Regional & Community Utilities (Schedule C)	Recreation & Parks Services (Schedule D)	Transportation & Emergency Services (Schedule E)	Actual 2020	Budget 2020	Actual 2019
Revenues								
Property tax requisition	\$ 5,667,657	\$ 3,152,348	\$ 21,857,652	\$ 13,050,172	\$ 18,444,654	\$ 62,172,483	\$ 62,186,851	\$ 57,282,008
Government transfers and grants	2,205,409	293,278	250,366	1,098,743	6,890,541	10,738,337	17,739,029	9,318,551
Payments in lieu of taxes	66,179	6,778	59,567	7,414	56,730	196,668	170,867	416,630
Interest	540,193	-	-	-	-	540,193	200,000	681,091
Operating revenues	42,877	1,577,405	8,139,847	706,076	3,302,958	13,769,163	16,952,629	16,954,706
Disposal fees	-	-	9,969,108	-	-	9,969,108	9,500,000	9,649,197
Other	13,645,231	1,536,924	15,378,737	2,244,548	4,416,712	37,222,152	82,749,370	52,229,149
	<u>22,167,546</u>	<u>6,566,733</u>	<u>55,655,277</u>	<u>17,106,953</u>	<u>33,111,595</u>	<u>134,608,104</u>	<u>189,498,746</u>	<u>146,531,332</u>
Expenditures								
General administration	174,499	466,024	2,555,710	806,437	2,352,001	6,354,671	6,720,429	5,281,280
Professional fees	382,233	501,814	868,664	223,955	29,998	2,006,664	5,630,273	2,525,437
Community grants	122,149	-	-	-	-	122,149	124,050	114,050
Legislative	671,650	-	-	-	-	671,650	831,009	738,682
Program costs	-	28,408	119,039	390,775	18,837	557,059	1,594,599	975,584
Vehicle and Equip operating	288,786	76,080	1,801,721	141,571	4,395,076	6,703,234	8,200,813	7,045,552
Building operating	414,820	37,313	1,742,620	692,194	530,463	3,417,410	4,002,444	3,295,883
Other operating	1,495,728	776,813	12,557,195	1,001,468	4,374,643	20,205,847	22,560,872	19,002,541
Wages and benefits	5,286,990	3,326,573	9,037,073	3,951,690	14,310,488	35,912,814	39,556,071	35,374,099
Capital expenditures	310,699	26,443	11,964,138	2,662,264	643,656	15,607,200	72,115,781	36,697,674
	<u>9,147,554</u>	<u>5,239,468</u>	<u>40,646,160</u>	<u>9,870,354</u>	<u>26,655,162</u>	<u>91,558,698</u>	<u>161,336,341</u>	<u>111,050,782</u>
Operating Surplus (Deficit)	<u>13,019,992</u>	<u>1,327,265</u>	<u>15,009,117</u>	<u>7,236,599</u>	<u>6,456,433</u>	<u>43,049,406</u>	<u>28,162,405</u>	<u>35,480,550</u>
Debt retirement								
- interest	2,576,811	-	1,491,706	404,396	132,648	4,605,561	4,634,794	4,444,453
- principal	3,368,370	-	1,730,027	412,286	266,477	5,777,160	5,987,192	5,159,941
Reserve contributions	2,832,940	2,544,108	11,942,345	4,012,258	1,792,122	23,123,773	21,470,040	17,356,580
Transfers to other govts	3,477,048	65,000	-	1,999,285	3,398,536	8,939,869	9,795,399	7,760,464
	<u>12,255,169</u>	<u>2,609,108</u>	<u>15,164,078</u>	<u>6,828,225</u>	<u>5,589,783</u>	<u>42,446,363</u>	<u>41,887,425</u>	<u>34,721,438</u>
Current Year Surplus (Deficit)	<u>764,823</u>	<u>(1,281,843)</u>	<u>(154,961)</u>	<u>408,374</u>	<u>866,650</u>	<u>603,043</u>	<u>(13,725,020)</u>	<u>759,112</u>
Prior year's surplus applied	1,583,367	2,167,333	5,492,329	2,085,340	2,484,390	13,812,759	13,725,020	13,053,647
Net Operating Surplus (Deficit)	<u>\$ 2,348,190</u>	<u>\$ 885,490</u>	<u>\$ 5,337,368</u>	<u>\$ 2,493,714</u>	<u>\$ 3,351,040</u>	<u>\$ 14,415,802</u>	<u>\$ -</u>	<u>\$ 13,812,759</u>

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

REGIONAL DISTRICT OF NANAIMO
CORPORATE SERVICES
SCHEDULE OF REVENUE AND EXPENDITURES BY SERVICE
AS AT DECEMBER 31, 2020

(UNAUDITED)

	Administration	Electoral Areas	Regional Library	Housing Numbering	Feasibility Studies	Municipal Debt Transfers	Community Works Projects	Actual 2020	Budget 2020	Actual 2019
Revenues										
Property tax requisition	\$ 2,419,491	\$ 706,915	\$ 2,390,638	\$ 20,613	\$ 130,000	\$ -	\$ -	\$ 5,667,657	\$ 5,667,657	\$ 5,176,216
Government transfers and grants	1,069,000	50,000	-	-	-	-	1,086,409	2,205,409	1,659,529	444,535
Payments in lieu of taxes	66,179	-	-	-	-	-	-	66,179	67,935	69,550
Interest	540,193	-	-	-	-	-	-	540,193	200,000	681,091
Operating revenues	21,901	19,159	-	1,817	-	-	-	42,877	49,967	44,898
Other	7,555,111	144,939	940,869	-	-	5,004,312	-	13,645,231	15,176,787	12,233,628
	11,671,875	921,013	3,331,507	22,430	130,000	5,004,312	1,086,409	22,167,546	22,821,875	18,649,918
Expenditures										
General administration	88,943	83,516	-	2,040	-	-	-	174,499	345,775	247,519
Professional fees	346,150	36,083	-	-	-	-	-	382,233	1,202,297	465,104
Community grants	122,149	-	-	-	-	-	-	122,149	124,050	114,050
Legislative	509,841	161,809	-	-	-	-	-	671,650	829,909	738,627
Vehicle and Equip operating	285,102	3,684	-	-	-	-	-	288,786	559,250	210,927
Building operating	393,751	21,069	-	-	-	-	-	414,820	485,389	421,222
Other operating	1,161,562	313,766	-	20,400	-	-	-	1,495,728	2,087,646	1,206,807
Wages and benefits	5,030,170	256,820	-	-	-	-	-	5,286,990	5,583,363	4,818,679
Capital expenditures	303,868	6,831	-	-	-	-	-	310,699	1,827,200	162,837
	8,241,536	883,578	-	22,440	-	-	-	9,147,554	13,044,879	8,385,772
Operating Surplus (Deficit)	3,430,339	37,435	3,331,507	(10)	130,000	5,004,312	1,086,409	13,019,992	9,776,996	10,264,146
Debt retirement										
- interest	-	-	591,485	-	-	1,985,326	-	2,576,811	2,576,811	2,618,499
- principal	-	-	349,384	-	-	3,018,986	-	3,368,370	3,368,374	3,323,383
Reserve contributions	2,560,048	87,069	-	-	185,823	-	-	2,832,940	1,486,545	1,139,552
Transfers to other govts	-	-	2,390,639	-	-	-	1,086,409	3,477,048	3,929,254	2,645,768
	2,560,048	87,069	3,331,508	-	185,823	5,004,312	1,086,409	12,255,169	11,360,984	9,727,202
Current Year Surplus (Deficit)	870,291	(49,634)	(1)	(10)	(55,823)	-	-	764,823	(1,583,988)	536,944
Prior year's surplus applied	1,284,285	243,256	1	-	55,824	1	-	1,583,367	1,583,986	1,046,423
Ending Surplus	\$ 2,154,576	\$ 193,622	\$ -	\$ (10)	\$ 1	\$ 1	\$ -	\$ 2,348,190	\$ (2)	\$ 1,583,367

REGIONAL DISTRICT OF NANAIMO
STRATEGIC AND COMMUNITY DEVELOPMENT
SCHEDULE OF REVENUE AND EXPENDITURES BY SERVICE
AS AT DECEMBER 31, 2020

(UNAUDITED)

	Community Planning	Community Works Fund SCD	Regional Growth Management	Strategic Initiatives	VIHA Health Network Funding	Economic Development Southern	Economic Development Northern	Building Inspection	Bylaw Enforcement	Actual 2020	Budget 2020	Actual 2019
Schedule B-1												
Revenues												
Property tax requisition	\$ 1,823,187	\$ -	\$ 947,980	\$ -	\$ -	\$ 65,000	\$ 39,466	\$ -	\$ 276,715	\$ 3,152,348	\$ 3,152,368	\$ 2,519,182
Government transfers and grants	-	-	137,500	74,487	53,391	-	-	25,900	2,000	293,278	497,304	140,754
Payments in lieu of taxes	4,637	-	1,150	-	-	-	57	-	934	6,778	4,500	8,668
Operating revenues	83,575	-	-	-	-	-	-	1,448,167	45,663	1,577,405	1,458,088	1,591,774
Other	268,192	-	82,524	627,345	-	127,847	-	34,004	397,012	1,536,924	2,487,633	1,288,440
	<u>2,179,591</u>	<u>-</u>	<u>1,169,154</u>	<u>701,832</u>	<u>53,391</u>	<u>192,847</u>	<u>39,523</u>	<u>1,508,071</u>	<u>722,324</u>	<u>6,566,733</u>	<u>7,599,893</u>	<u>5,548,818</u>
Expenditures												
General administration	321,769	-	63,081	2,240	160	-	-	52,388	26,386	466,024	510,887	403,124
Professional fees	136,891	-	165,107	129,286	52,318	-	850	11,066	6,296	501,814	1,629,817	524,997
Program costs	-	-	-	-	-	-	-	28,408	-	28,408	420,400	76,028
Vehicle and Equip operating	39,633	-	8,496	765	-	-	-	18,192	8,994	76,080	83,793	88,320
Building operating	37,313	-	-	-	-	-	-	-	-	37,313	40,813	37,313
Other operating	163,623	-	32,569	13,644	913	-	-	321,791	244,273	776,813	995,333	877,791
Wages and benefits	1,229,907	-	428,549	315,898	-	-	-	988,004	364,215	3,326,573	3,758,746	2,967,037
Capital expenditures	13,684	-	3,739	(1)	-	-	-	9,021	-	26,443	317,722	14,261
	<u>1,942,820</u>	<u>-</u>	<u>701,541</u>	<u>461,832</u>	<u>53,391</u>	<u>-</u>	<u>850</u>	<u>1,428,870</u>	<u>650,164</u>	<u>5,239,468</u>	<u>7,757,511</u>	<u>4,988,871</u>
Operating Surplus (Deficit)	<u>236,771</u>	<u>-</u>	<u>467,613</u>	<u>240,000</u>	<u>-</u>	<u>192,847</u>	<u>38,673</u>	<u>79,201</u>	<u>72,160</u>	<u>1,327,265</u>	<u>(157,618)</u>	<u>559,947</u>
Reserve contributions	626,640	-	480,432	90,000	-	127,847	-	1,150,465	68,724	2,544,108	1,845,019	415,117
Transfers to other govts	-	-	-	-	-	65,000	-	-	-	65,000	164,695	65,000
	<u>626,640</u>	<u>-</u>	<u>480,432</u>	<u>90,000</u>	<u>-</u>	<u>192,847</u>	<u>-</u>	<u>1,150,465</u>	<u>68,724</u>	<u>2,609,108</u>	<u>2,009,714</u>	<u>480,117</u>
Current Year Surplus (Deficit)	<u>(389,869)</u>	<u>-</u>	<u>(12,819)</u>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>38,673</u>	<u>(1,071,264)</u>	<u>3,436</u>	<u>(1,281,843)</u>	<u>(2,167,332)</u>	<u>79,830</u>
Prior year's surplus applied	607,711	-	136,767	2	-	-	12,563	1,392,953	17,337	2,167,333	2,167,333	2,087,503
Ending Surplus	<u>\$ 217,842</u>	<u>\$ -</u>	<u>\$ 123,948</u>	<u>\$ 150,002</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,236</u>	<u>\$ 321,689</u>	<u>\$ 20,773</u>	<u>\$ 885,490</u>	<u>\$ 1</u>	<u>\$ 2,167,333</u>

REGIONAL DISTRICT OF NANAIMO
STRATEGIC AND COMMUNITY DEVELOPMENT
BYLAW ENFORCEMENT
SCHEDULE OF REVENUE AND EXPENDITURES BY SERVICE
AS AT DECEMBER 31, 2020
(UNAUDITED)

	Animal Control					Noise Control					Actual 2020	Budget 2020	Actual 2019
	Enforcement Administration	Area A,B,C & Lantzville	Area F	Area E,G & H	Nuisance Properties	Area A	Area B	Area C	Area E	Area G			
Revenues													
Property tax requisition	\$ -	\$ 52,817	\$ 25,000	\$ 89,869	\$ 34,969	\$ 15,726	\$ 14,048	\$ 7,456	\$ 13,878	\$ 22,952	\$ 276,715	\$ 276,715	\$ 242,335
Government transfers and grants	2,000	-	-	-	-	-	-	-	-	-	2,000	-	-
Payments in lieu of taxes	-	-	-	-	-	-	934	-	-	-	934	-	942
Operating revenues	10,100	15,733	281	10,797	3,004	-	675	4,523	325	225	45,663	49,713	27,124
Other	378,761	-	-	15,730	-	-	-	-	-	2,521	397,012	760,137	367,440
	390,861	68,550	25,281	116,396	37,973	15,726	15,657	11,979	14,203	25,698	722,324	1,086,565	637,841
Expenditures													
General administration	1,391	5,490	1,870	9,948	2,270	1,060	995	935	937	1,490	26,386	25,995	22,178
Professional fees	1,101	427	473	1,285	762	381	519	381	381	586	6,296	68,530	23,198
Program costs	-	-	-	-	-	-	-	-	-	-	-	300,000	-
Vehicle and Equip operating	8,994	-	-	-	-	-	-	-	-	-	8,994	10,752	16,173
Other operating	14,277	56,173	17,346	90,201	19,089	9,426	9,441	9,413	9,365	9,542	244,273	268,908	224,986
Wages and benefits	364,215	-	-	-	-	-	-	-	-	-	364,215	376,719	335,218
Capital expenditures	-	-	-	-	-	-	-	-	-	-	-	-	1,944
	389,978	62,090	19,689	101,434	22,121	10,867	10,955	10,729	10,683	11,618	650,164	1,050,904	623,697
Operating Surplus (Deficit)	883	6,460	5,592	14,962	15,852	4,859	4,702	1,250	3,520	14,080	72,160	35,661	14,144
Reserve contributions	1,000	11,388	7,175	24,442	18,967	2,426	1,749	718	753	106	68,724	52,994	95,395
Current Year Surplus (Deficit)	(117)	(4,928)	(1,583)	(9,480)	(3,115)	2,433	2,953	532	2,767	13,974	3,436	(17,333)	(81,251)
Prior year's surplus applied	(2)	6,896	5,103	5,125	9,907	1,244	1,529	36	71	(12,572)	17,337	17,337	98,588
Ending Surplus (Deficit)	\$ (119)	\$ 1,968	\$ 3,520	\$ (4,355)	\$ 6,792	\$ 3,677	\$ 4,482	\$ 568	\$ 2,838	\$ 1,402	\$ 20,773	\$ 4	\$ 17,337

REGIONAL DISTRICT OF NANAIMO
REGIONAL AND COMMUNITY UTILITIES
SCHEDULE OF REVENUE AND EXPENDITURES BY SERVICE
AS AT DECEMBER 31, 2020

(UNAUDITED)

	Community Works Fund RCU	Wastewater Management	Water Supply Management	Sewerage Collection	Street Lighting	Solid Waste Management	Garbage Collection/ Recycling	Actual 2020	Budget 2020	Actual 2019
	Schedule C-1	Schedule C-2	Schedule C-3	Schedule C-4						
Revenues										
Property tax requisition	\$ -	\$ 15,043,553	\$ 3,691,993	\$ 1,935,816	\$ 106,234	\$ 1,080,056	\$ -	\$ 21,857,652	\$ 21,871,698	\$ 20,665,507
Government transfers and grants	201,904	10,000	38,060	-	402	-	-	250,366	2,221,134	2,152,192
Payments in lieu of taxes	-	51,424	3,277	2,434	68	2,364	-	59,567	12,338	179,838
Operating revenues	-	1,182,112	996,209	590,223	-	119,442	5,251,861	8,139,847	8,548,822	8,091,591
Disposal fees	-	-	-	-	-	9,969,108	-	9,969,108	9,500,000	9,649,197
Other	-	10,775,197	1,133,246	293,814	3,551	2,686,425	486,504	15,378,737	46,381,463	33,021,249
	201,904	27,062,286	5,862,785	2,822,287	110,255	13,857,395	5,738,365	55,655,277	88,535,455	73,759,574
Expenditures										
General administration	-	850,699	330,340	90,653	10,320	775,105	498,593	2,555,710	2,636,017	2,168,084
Professional fees	-	326,398	182,657	11,018	-	343,311	5,280	868,664	1,611,189	1,028,575
Program costs	-	45,382	73,657	-	-	-	-	119,039	290,885	154,350
Vehicle and Equip operating	-	981,365	124,486	91,828	-	602,845	1,197	1,801,721	1,872,733	1,902,067
Building operating	-	1,266,566	209,674	60,895	-	202,743	2,742	1,742,620	2,126,597	1,524,347
Other operating	-	2,348,591	867,609	1,391,634	87,679	3,140,233	4,721,449	12,557,195	13,408,076	11,977,004
Wages and benefits	-	3,301,781	1,441,061	405,809	976	3,572,283	315,163	9,037,073	9,791,911	8,760,925
Capital expenditures	201,904	10,124,588	756,560	234,165	-	646,859	62	11,964,138	47,672,282	33,455,062
	201,904	19,245,370	3,986,044	2,286,002	98,975	9,283,379	5,544,486	40,646,160	79,409,690	60,970,414
Operating Surplus (Deficit)	-	7,816,916	1,876,741	536,285	11,280	4,574,016	193,879	15,009,117	9,125,765	12,789,160
Debt retirement										
- interest	-	1,171,215	262,942	57,549	-	-	-	1,491,706	1,473,932	1,240,407
- principal	-	1,302,550	341,969	85,508	-	-	-	1,730,027	1,881,990	1,158,620
Reserve contributions	-	5,663,473	1,387,257	606,626	5,992	4,276,723	2,274	11,942,345	11,254,875	11,139,570
	-	8,137,238	1,992,168	749,683	5,992	4,276,723	2,274	15,164,078	14,610,797	13,538,597
Current Year Surplus (Deficit)	-	(320,322)	(115,427)	(213,398)	5,288	297,293	191,605	(154,961)	(5,485,032)	(749,437)
Prior year's surplus applied	-	1,524,032	767,120	368,790	5,182	2,532,189	295,016	5,492,329	5,485,041	6,241,766
Ending Surplus	\$ -	\$ 1,203,710	\$ 651,693	\$ 155,392	\$ 10,470	\$ 2,829,482	\$ 486,621	\$ 5,337,368	\$ 9	\$ 5,492,329

REGIONAL DISTRICT OF NANAIMO
REGIONAL AND COMMUNITY UTILITIES
WASTEWATER MANAGEMENT
SCHEDULE OF REVENUE AND EXPENDITURES BY SERVICE
AS AT DECEMBER 31, 2020
(UNAUDITED)

	Wastewater Management Plan	Duke Point	Southern Community	Northern Community	Actual 2020	Budget 2020	Actual 2019
Revenues							
Property tax requisition	\$ 180,458	\$ 270,085	\$ 9,331,920	\$ 5,261,090	\$ 15,043,553	\$ 15,043,553	\$ 14,521,247
Government transfers and grants	10,000	-	-	-	10,000	1,351,484	1,006,786
Payments in lieu of taxes	439	-	42,192	8,793	51,424	5,470	167,566
Operating revenues	79,609	26,664	589,231	486,608	1,182,112	886,300	1,015,039
Other	9,947	72,287	9,235,794	1,457,169	10,775,197	40,180,437	26,638,323
	280,453	369,036	19,199,137	7,213,660	27,062,286	57,467,244	43,348,961
Expenditures							
General administration	28,477	32,229	525,257	264,736	850,699	875,746	712,269
Professional fees	21,187	3,611	200,845	100,755	326,398	531,998	404,708
Program costs	45,382	-	-	-	45,382	76,935	66,341
Vehicle and Equip operating	344	27,123	534,046	419,852	981,365	940,180	869,788
Building operating	-	12,420	923,594	330,552	1,266,566	1,577,326	1,053,523
Other operating	5,201	102,802	1,636,167	604,421	2,348,591	2,402,274	2,367,935
Wages and benefits	130,384	150,506	1,874,982	1,145,909	3,301,781	3,699,134	3,252,300
Capital expenditures	455	19,603	8,545,718	1,558,812	10,124,588	41,273,899	27,496,239
	231,430	348,294	14,240,609	4,425,037	19,245,370	51,377,492	36,223,103
Operating Surplus (Deficit)	49,023	20,742	4,958,528	2,788,623	7,816,916	6,089,752	7,125,858
Debt retirement							
- interest	-	-	1,171,215	-	1,171,215	1,138,500	896,061
- principal	-	-	1,302,550	-	1,302,550	1,434,335	744,314
Reserve contributions	139,483	68,943	2,124,769	3,330,278	5,663,473	5,040,946	6,866,578
	139,483	68,943	4,598,534	3,330,278	8,137,238	7,613,781	8,506,953
Current Year Surplus (Deficit)	(90,460)	(48,201)	359,994	(541,655)	(320,322)	(1,524,029)	(1,381,095)
Prior year's surplus applied	149,637	88,683	236,369	1,049,343	1,524,032	1,524,032	2,905,127
Ending Surplus	\$ 59,177	\$ 40,482	\$ 596,363	\$ 507,688	\$ 1,203,710	3	\$ 1,524,032

REGIONAL DISTRICT OF NANAIMO
REGIONAL AND COMMUNITY UTILITIES
WATER SUPPLY MANAGEMENT
SCHEDULE OF REVENUE AND EXPENDITURES BY SERVICE
AS AT DECEMBER 31, 2020
(UNAUDITED)

	Surfside	French Creek	Whiskey Creek	Decourcey	San Pareil	Englishman River	Melrose Terrace	Nanoose Peninsula	Westurne Heights
Revenues									
Property tax requisition	\$ 18,611	\$ 98,210	\$ 112,119	\$ 10,401	\$ 166,090	\$ 42,285	\$ 25,430	\$ 1,095,106	\$ 21,698
Government transfers and grants	960	2,399	31,822	-	1,919	-	960	-	-
Payments in lieu of taxes	442	-	-	-	-	-	-	-	-
Operating revenues	12,206	49,861	27,854	924	81,842	66,625	5,160	749,140	2,597
Other	6,165	17,813	22,029	3,203	9,450	56,067	503	555,724	363
	<u>38,384</u>	<u>168,283</u>	<u>193,824</u>	<u>14,528</u>	<u>259,301</u>	<u>164,977</u>	<u>32,053</u>	<u>2,399,970</u>	<u>24,658</u>
Expenditures									
General administration	2,469	14,684	12,867	1,364	19,194	11,600	2,675	184,335	1,536
Professional fees	474	7,484	12,667	281	2,349	5,074	229	32,660	79
Program costs	-	-	-	-	-	-	-	-	-
Vehicle and Equip operating	1,285	5,465	5,825	1,409	11,900	5,696	2,985	81,544	781
Building operating	904	6,861	13,727	490	4,503	4,700	1,696	144,954	393
Other operating	5,044	32,195	41,274	2,848	34,914	17,258	9,202	401,113	2,703
Wages and benefits	11,385	69,797	36,700	1,373	84,721	45,943	8,239	737,581	4,976
Capital expenditures	6,811	18,295	50,716	2,932	6,718	53,404	5,964	519,855	167
	<u>28,372</u>	<u>154,781</u>	<u>173,776</u>	<u>10,697</u>	<u>164,299</u>	<u>143,675</u>	<u>30,990</u>	<u>2,102,042</u>	<u>10,635</u>
Operating Surplus (Deficit)	<u>10,012</u>	<u>13,502</u>	<u>20,048</u>	<u>3,831</u>	<u>95,002</u>	<u>21,302</u>	<u>1,063</u>	<u>297,928</u>	<u>14,023</u>
Debt retirement									
- interest	-	-	1,127	-	5,947	-	-	27,857	1,890
- principal	-	-	-	-	26,481	-	-	33,762	2,233
Reserve contributions	16,609	3,593	27,631	9,742	65,396	50,381	10,205	279,436	14,252
	<u>16,609</u>	<u>3,593</u>	<u>28,758</u>	<u>9,742</u>	<u>97,824</u>	<u>50,381</u>	<u>10,205</u>	<u>341,055</u>	<u>18,375</u>
Current Year Surplus (Deficit)	<u>(6,597)</u>	<u>9,909</u>	<u>(8,710)</u>	<u>(5,911)</u>	<u>(2,822)</u>	<u>(29,079)</u>	<u>(9,142)</u>	<u>(43,127)</u>	<u>(4,352)</u>
Prior year's surplus applied	10,025	37,497	44,738	9,253	47,036	56,951	9,929	356,953	9,527
Ending Surplus	<u>\$ 3,428</u>	<u>\$ 47,406</u>	<u>\$ 36,028</u>	<u>\$ 3,342</u>	<u>\$ 44,214</u>	<u>\$ 27,872</u>	<u>\$ 787</u>	<u>\$ 313,826</u>	<u>\$ 5,175</u>

REGIONAL DISTRICT OF NANAIMO
REGIONAL AND COMMUNITY UTILITIES
WATER SUPPLY MANAGEMENT
SCHEDULE OF REVENUE AND EXPENDITURES BY SERVICE
AS AT DECEMBER 31, 2020

(UNAUDITED)

	Drinking Water Protection	Nanoose Bulk Water	French Creek Bulk Water	San Pareil Fire	Driftwood	Actual 2020	Budget 2020	Actual 2019
Revenues								
Property tax requisition	\$ 835,356	\$ 1,182,521	\$ 4,320	\$ 73,935	\$ 5,911	\$ 3,691,993	\$ 3,706,040	\$ 3,238,551
Government transfers and grants	-	-	-	-	-	38,060	507,146	886,902
Payments in lieu of taxes	288	2,547	-	-	-	3,277	-	3,159
Operating revenues	-	-	-	-	-	996,209	1,036,467	1,086,302
Other	42,894	395,517	23,518	-	-	1,133,246	1,987,833	3,626,627
	878,538	1,580,585	27,838	73,935	5,911	5,862,785	7,237,486	8,841,541
Expenditures								
General administration	62,994	14,783	1,839	-	-	330,340	356,838	263,181
Professional fees	110,769	10,591	-	-	-	182,657	403,593	226,250
Program costs	73,657	-	-	-	-	73,657	213,950	88,009
Vehicle and Equip operating	1,629	5,958	9	-	-	124,486	151,673	167,019
Building operating	2,500	28,946	-	-	-	209,674	255,997	210,257
Other operating	24,601	288,170	8,287	-	-	867,609	960,646	674,787
Wages and benefits	339,717	82,356	18,273	-	-	1,441,061	1,534,800	1,428,831
Capital expenditures	2,748	88,848	102	-	-	756,560	2,098,271	4,255,145
	618,615	519,652	28,510	-	-	3,986,044	5,975,768	7,313,479
Operating Surplus (Deficit)	259,923	1,060,933	(672)	73,935	5,911	1,876,741	1,261,718	1,528,062
Debt retirement								
- interest	-	186,471	-	36,782	2,868	262,942	272,471	264,838
- principal	-	239,020	-	37,430	3,043	341,969	357,148	328,798
Reserve contributions	188,482	718,800	2,730	-	-	1,387,257	1,391,904	936,081
	188,482	1,144,291	2,730	74,212	5,911	1,992,168	2,021,523	1,529,717
Current Year Surplus (Deficit)	71,441	(83,358)	(3,402)	(277)	-	(115,427)	(759,805)	(1,655)
Prior year's surplus applied	62,865	116,059	6,010	277	-	767,120	759,810	768,775
Ending Surplus	\$ 134,306	\$ 32,701	\$ 2,608	\$ -	\$ -	\$ 651,693	\$ 5	\$ 767,120

REGIONAL DISTRICT OF NANAIMO
REGIONAL AND COMMUNITY UTILITIES
SEWERAGE COLLECTION
SCHEDULE OF REVENUE AND EXPENDITURES BY SERVICE
AS AT DECEMBER 31, 2020
(UAUDITED)

	Pacific Shores	Surfside	Cedar	French Creek	Fairwinds	Englishman River Stormwater	Cedar Estates Stormwater	Barclay Cr	Hawthorne Rise Debt	Reid Rd Debt	Actual 2020	Budget 2020	Actual 2019
Revenues													
Property tax requisition	\$ 80,999	\$ 25,044	\$ 111,821	\$ 831,653	\$ 705,687	\$ 5,426	\$ 5,014	\$ 156,607	\$ 9,941	\$ 3,624	\$1,935,816	\$1,935,815	\$1,844,177
Payments in lieu of taxes	-	-	-	-	2,434	-	-	-	-	-	2,434	-	2,294
Operating revenues	-	5,826	66,781	348,823	105,017	-	-	63,776	-	-	590,223	582,892	576,253
Other	2,129	4,632	399	21,931	256,521	-	-	8,202	-	-	293,814	1,162,838	88,831
	83,128	35,502	179,001	1,202,407	1,069,659	5,426	5,014	228,585	9,941	3,624	2,822,287	3,681,545	2,511,555
Expenditures													
General administration	2,106	1,258	3,262	25,202	53,188	500	500	4,637	-	-	90,653	99,538	77,498
Professional fees	226	47	2,562	3,335	4,416	-	-	432	-	-	11,018	57,950	22,723
Vehicle and Equip operating	703	158	4,436	10,279	60,687	-	-	15,565	-	-	91,828	94,590	101,747
Building operating	944	30	5,134	14,138	38,164	-	-	2,485	-	-	60,895	80,144	60,226
Other operating	52,630	20,259	73,390	930,617	194,693	2,550	-	117,495	-	-	1,391,634	1,399,008	1,330,879
Wages and benefits	11,409	2,460	7,339	168,604	191,948	1,122	1,122	21,805	-	-	405,809	429,185	395,397
Capital expenditures	383	4,579	242	5,656	222,575	-	-	730	-	-	234,165	1,294,770	47,402
	68,401	28,791	96,365	1,157,831	765,671	4,172	1,622	163,149	-	-	2,286,002	3,455,185	2,035,872
Operating Surplus (Deficit)	14,727	6,711	82,636	44,576	303,988	1,254	3,392	65,436	9,941	3,624	536,285	226,360	475,683
Debt retirement													
- interest	-	-	31,945	-	50	-	-	20,156	3,813	1,585	57,549	62,961	79,508
- principal	-	-	47,259	-	-	-	-	30,082	6,128	2,039	85,508	90,508	85,508
Reserve contributions	19,674	17,466	56,290	39,227	428,064	5,000	5,572	35,333	-	-	606,626	441,683	507,040
	19,674	17,466	135,494	39,227	428,114	5,000	5,572	85,571	9,941	3,624	749,683	595,152	672,056
Current Year Surplus (Deficit)	(4,947)	(10,755)	(52,858)	5,349	(124,126)	(3,746)	(2,180)	(20,135)	-	-	(213,398)	(368,792)	(196,373)
Prior year's surplus applied	9,328	14,277	63,593	29,115	216,905	3,764	3,180	28,628	-	-	368,790	368,790	565,163
Ending Surplus (Deficit)	\$ 4,381	\$ 3,522	\$ 10,735	\$ 34,464	\$ 92,779	\$ 18	\$ 1,000	\$ 8,493	\$ -	\$ -	\$ 155,392	\$ (2)	\$ 368,790

REGIONAL DISTRICT OF NANAIMO
REGIONAL AND COMMUNITY UTILITIES
STREET LIGHTING
SCHEDULE OF REVENUE AND EXPENDITURES BY SERVICE
AS AT DECEMBER 31, 2020
(UNAUDITED)

	Sandpiper	Fairwinds	French Creek Village	Morningstar	Englishman River	Rural EA E&G	Highway #4	Highway Intersections	Actual 2020	Budget 2020	Actual 2019
Revenues											
Property tax requisition	\$ 16,416	\$ 24,910	\$ 10,276	\$ 19,489	\$ 7,374	\$ 20,308	\$ 4,546	\$ 2,915	\$ 106,234	\$ 106,234	\$ 105,730
Government transfers and grants	-	-	-	-	-	-	-	402	402	536	4,390
Payments in lieu of taxes	-	68	-	-	-	-	-	-	68	68	64
Other	-	3,551	-	-	-	-	-	-	3,551	6,400	3,800
	<u>16,416</u>	<u>28,529</u>	<u>10,276</u>	<u>19,489</u>	<u>7,374</u>	<u>20,308</u>	<u>4,546</u>	<u>3,317</u>	<u>110,255</u>	<u>113,238</u>	<u>113,984</u>
Expenditures											
General administration	1,498	1,985	884	2,077	634	2,242	500	500	10,320	10,320	9,918
Professional fees	-	-	-	-	-	-	-	-	-	-	5,450
Other operating	14,295	21,380	8,868	15,725	5,592	15,008	3,901	2,910	87,679	99,817	90,771
Wages and benefits	122	122	122	122	122	122	122	122	976	976	960
	<u>15,915</u>	<u>23,487</u>	<u>9,874</u>	<u>17,924</u>	<u>6,348</u>	<u>17,372</u>	<u>4,523</u>	<u>3,532</u>	<u>98,975</u>	<u>111,113</u>	<u>107,099</u>
Operating Surplus (Deficit)	<u>501</u>	<u>5,042</u>	<u>402</u>	<u>1,565</u>	<u>1,026</u>	<u>2,936</u>	<u>23</u>	<u>(215)</u>	<u>11,280</u>	<u>2,125</u>	<u>6,885</u>
Reserve contributions	-	2,112	1,223	-	1,264	1,218	175	-	5,992	7,308	5,500
Current Year Surplus (Deficit)	<u>501</u>	<u>2,930</u>	<u>(821)</u>	<u>1,565</u>	<u>(238)</u>	<u>1,718</u>	<u>(152)</u>	<u>(215)</u>	<u>5,288</u>	<u>(5,183)</u>	<u>1,385</u>
Prior year's surplus applied	1,387	238	1,036	240	1,182	73	284	742	5,182	5,182	3,797
Ending Surplus	<u>\$ 1,888</u>	<u>\$ 3,168</u>	<u>\$ 215</u>	<u>\$ 1,805</u>	<u>\$ 944</u>	<u>\$ 1,791</u>	<u>\$ 132</u>	<u>\$ 527</u>	<u>\$ 10,470</u>	<u>\$ (1)</u>	<u>\$ 5,182</u>

**REGIONAL DISTRICT OF NANAIMO
RECREATION AND PARKS SERVICES
SCHEDULE OF REVENUE AND EXPENDITURES BY SERVICE
AS AT DECEMBER 31, 2020**

(UNAUDITED)

	Regional Parks	Community Parks	Northern Community Recreation	Oceanside Place	Ravensong Aquatic Centre	Area A Recreation	Gabriola Island Recreation	Southern Community Recreation	Community Works Fund Rec & Parks	Actual 2020	Budget 2020	Actual 2019
Schedule D-1												
Revenues												
Property tax requisition	\$ 3,009,936	\$ 1,622,412	\$ 1,914,385	\$ 1,963,838	\$ 2,670,620	\$ 231,385	\$ 110,305	\$ 1,527,291	\$ -	\$ 13,050,172	\$ 13,050,292	\$ 11,989,129
Government transfers and grants	69,656	179,203	7,998	71,677	9,857	-	-	-	760,352	1,098,743	4,014,497	296,861
Payments in lieu of taxes	5,244	423	-	-	-	-	491	1,256	-	7,414	1,150	19,325
Operating revenues	4,545	-	184,475	279,333	237,723	-	-	-	-	706,076	1,843,870	1,806,025
Other	1,308,841	683,082	6,921	16,965	228,681	29	29	-	-	2,244,548	6,751,904	2,719,094
	4,398,222	2,485,120	2,113,779	2,331,813	3,146,881	231,414	110,825	1,528,547	760,352	17,106,953	25,661,713	16,830,434
Expenditures												
General administration	125,067	106,728	149,538	167,441	235,723	7,342	4,598	10,000	-	806,437	844,696	725,788
Professional fees	80,866	34,279	740	10,235	79,224	13,561	5,050	-	-	223,955	897,549	263,634
Legislative	-	-	-	-	-	-	-	-	-	-	1,100	55
Program costs	5,258	-	323,759	24,030	30,928	6,800	-	-	-	390,775	809,479	710,166
Vehicle and Equip operating	19,964	44,104	15,274	46,671	15,591	-	(33)	-	-	141,571	192,159	153,559
Building operating	55,663	22,225	13,170	282,093	267,115	8,668	-	43,260	-	692,194	824,578	819,044
Other operating	379,549	374,158	74,748	66,314	94,979	2,564	1,555	7,601	-	1,001,468	1,440,891	1,045,753
Wages and benefits	680,387	575,374	638,873	969,032	1,035,603	29,527	22,894	-	-	3,951,690	5,291,920	4,865,911
Capital expenditures	1,177,816	685,583	6,970	22,109	9,144	145	145	-	760,352	2,662,264	10,748,727	2,300,584
	2,524,570	1,842,451	1,223,072	1,587,925	1,768,307	68,607	34,209	60,861	760,352	9,870,354	21,051,099	10,884,494
Operating Surplus (Deficit)	1,873,652	642,669	890,707	743,888	1,378,574	162,807	76,616	1,467,686	-	7,236,599	4,610,614	5,945,940
Debt retirement												
- interest	79,066	12,798	-	312,532	-	-	-	-	-	404,396	407,763	406,813
- principal	68,965	70,269	-	273,052	-	-	-	-	-	412,286	432,288	415,852
Reserve contributions	1,513,403	479,393	708,960	120,873	904,966	254,389	274	30,000	-	4,012,258	3,615,601	2,568,972
Transfers to other govts	55,000	12,000	409,657	-	-	-	85,079	1,437,549	-	1,999,285	2,253,148	1,864,355
	1,716,434	574,460	1,118,617	706,457	904,966	254,389	85,353	1,467,549	-	6,828,225	6,708,800	5,255,992
Current Year Surplus (Deficit)	157,218	68,209	(227,910)	37,431	473,608	(91,582)	(8,737)	137	-	408,374	(2,098,186)	689,948
Prior year's surplus applied	444,369	466,547	449,136	281,942	202,733	201,236	21,799	17,578	-	2,085,340	2,098,186	1,395,392
Ending Surplus	\$ 601,587	\$ 534,756	\$ 221,226	\$ 319,373	\$ 676,341	\$ 109,654	\$ 13,062	\$ 17,715	\$ -	\$ 2,493,714	\$ -	\$ 2,085,340

**REGIONAL DISTRICT OF NANAIMO
RECREATION AND PARKS SERVICES
COMMUNITY PARKS
SCHEDULE OF REVENUE AND EXPENDITURES BY SERVICE
AS AT DECEMBER 31, 2020**

(UNAUDITED)

	Electoral Area A	Electoral Area B	Electoral Area C	Electoral Area D	Electoral Area E	Electoral Area F	Electoral Area G	Electoral Area H	Actual 2020	Budget 2020	Actual 2019
Revenues											
Property tax requisition	\$ 240,631	\$ 340,377	\$ 78,865	\$ 96,573	\$ 187,000	\$ 244,736	\$ 220,936	\$ 213,294	\$ 1,622,412	\$ 1,622,412	\$ 1,479,259
Government transfers and grants	-	-	-	-	83,924	95,279	-	-	179,203	2,217,354	45,998
Payments in lieu of taxes	-	-	-	-	-	-	-	423	423	-	378
Other	4,516	418,115	35,322	27,276	127,472	21,843	40,885	7,653	683,082	349,454	109,843
	245,147	758,492	114,187	123,849	398,396	361,858	261,821	221,370	2,485,120	4,189,220	1,635,478
Expenditures											
General administration	15,032	17,786	6,174	6,499	14,329	16,271	15,302	15,335	106,728	113,178	100,244
Professional fees	1,176	18,350	2,638	138	2,698	5,671	3,225	383	34,279	91,500	61,283
Vehicle and Equip operating	11,097	3,232	1,646	1,646	16,185	3,394	3,510	3,394	44,104	51,932	42,250
Building operating	2,745	3,761	1,310	1,310	3,240	2,613	4,609	2,637	22,225	44,236	27,085
Other operating	64,687	66,573	6,920	18,546	41,282	29,671	93,062	53,417	374,158	391,904	296,310
Wages and benefits	82,198	82,195	41,068	41,068	82,193	82,203	82,299	82,150	575,374	721,266	621,850
Capital expenditures	4,141	386,328	37,116	7,797	120,243	103,601	17,516	8,841	685,583	2,773,638	124,544
	181,076	578,225	96,872	77,004	280,170	243,424	219,523	166,157	1,842,451	4,187,654	1,273,566
Operating Surplus (Deficit)	64,071	180,267	17,315	46,845	118,226	118,434	42,298	55,213	642,669	1,566	361,912
Debt retirement											
- interest	-	12,195	-	-	-	603	-	-	12,798	16,165	15,202
- principal	-	55,269	-	-	-	15,000	-	-	70,269	70,271	71,956
Reserve contributions	81,216	69,713	36,380	52,633	67,028	98,368	26,499	47,556	479,393	359,684	141,000
Transfers to other govts	12,000	-	-	-	-	-	-	-	12,000	22,000	12,000
	93,216	137,177	36,380	52,633	67,028	113,971	26,499	47,556	574,460	468,120	240,158
Current Year Surplus (Deficit)	(29,145)	43,090	(19,065)	(5,788)	51,198	4,463	15,799	7,657	68,209	(466,554)	121,754
Prior year's surplus applied	57,982	141,999	56,025	26,765	11,299	68,257	17,842	86,378	466,547	466,547	344,793
Ending Surplus	\$ 28,837	\$ 185,089	\$ 36,960	\$ 20,977	\$ 62,497	\$ 72,720	\$ 33,641	\$ 94,035	\$ 534,756	(7)\$	466,547

REGIONAL DISTRICT OF NANAIMO
TRANSPORTATION & EMERGENCY SERVICES
SCHEDULE OF REVENUE AND EXPENDITURES BY SERVICE
AS AT DECEMBER 31, 2020

(UNAUDITED)

Public Transportaion

	Area B		Gabriola			Emergency		Community		Actual	Budget	Actual
	Emergency	Southern	Northern	Transit	Gabriola Taxi	Public Safety and	Search and	Justice	2020	2020	2019	
	Wharf	Community	Community	Contribution	Saver	Fire Protection	Rescue					
Schedule E-1/E-2												
Revenues												
Property tax requisition	\$ 15,692	\$10,341,669	\$ 1,364,499	\$ 139,470	\$ 7,168	\$ 5,959,060	\$ 448,744	\$ 168,352	\$18,444,654	\$18,444,835	\$16,931,974	
Government transfers and grants	-	5,944,901	859,722	-	-	53,946	31,972	-	6,890,541	9,346,565	6,284,209	
Payments in lieu of taxes	-	41,001	-	-	23	15,383	175	148	56,730	84,944	139,249	
Operating revenues	-	2,994,543	274,457	-	-	-	33,958	-	3,302,958	5,051,882	5,420,418	
Other	10,000	3,700,107	-	-	5,283	682,756	18,566	-	4,416,712	11,951,583	2,966,738	
	25,692	23,022,221	2,498,678	139,470	12,474	6,711,145	533,415	168,500	33,111,595	44,879,809	31,742,588	
Expenditures												
General administration	2,093	1,774,970	168,303	2,682	500	330,289	70,080	3,084	2,352,001	2,383,055	1,736,765	
Professional fees	2,253	2,375	-	-	-	17,838	7,532	-	29,998	289,422	243,127	
Program costs	-	-	-	-	-	-	18,837	-	18,837	73,835	35,040	
Vehicle and Equip operating	-	4,144,582	-	-	-	244,669	5,825	-	4,395,076	5,492,878	4,690,679	
Building operating	-	384,281	-	-	-	122,182	24,000	-	530,463	525,066	493,957	
Other operating	3,577	2,518,756	1,180,170	-	-	632,066	40,074	-	4,374,643	4,628,926	3,895,186	
Wages and benefits	-	12,463,434	1,231,682	-	-	389,886	225,486	-	14,310,488	15,130,132	13,961,547	
Capital expenditures	-	248,895	-	-	-	394,650	111	-	643,656	11,549,850	764,930	
	7,923	21,537,293	2,580,155	2,682	500	2,131,580	391,945	3,084	26,655,162	40,073,164	25,821,231	
Operating Surplus (Deficit)	17,769	1,484,928	(81,477)	136,788	11,974	4,579,565	141,470	165,416	6,456,433	4,806,645	5,921,357	
Debt retirement												
- interest	-	-	-	-	-	132,648	-	-	132,648	176,288	178,734	
- principal	-	-	-	-	-	266,477	-	-	266,477	304,529	262,086	
Reserve contributions	6,579	570,798	11,566	-	-	1,100,492	102,687	-	1,792,122	3,267,999	2,093,369	
Transfers to other govts	-	-	-	134,106	4,722	3,018,513	62,975	178,220	3,398,536	3,448,303	3,185,341	
	6,579	570,798	11,566	134,106	4,722	4,518,130	165,662	178,220	5,589,783	7,197,119	5,719,530	
Current Year Surplus (Deficit)	11,190	914,130	(93,043)	2,682	7,252	61,435	(24,192)	(12,804)	866,650	(2,390,474)	201,827	
Prior year's surplus applied	1	1,615,305	560,177	-	1,332	229,161	65,644	12,770	2,484,390	2,390,475	2,282,563	
Ending Surplus	\$ 11,191	\$ 2,529,435	\$ 467,134	\$ 2,682	\$ 8,584	\$ 290,596	\$ 41,452	\$ (34)	\$ 3,351,040	\$ 1	\$ 2,484,390	

REGIONAL DISTRICT OF NANAIMO
TRANSPORTATION & EMERGENCY SERVICES
PUBLIC SAFETY SYSTEMS
SCHEDULE OF REVENUE AND EXPENDITURES BY SERVICE
AS AT DECEMBER 31, 2020
(UNAUDITED)

	District 68 E911	District 69 E911	Actual 2020	Budget 2020	Actual 2019
Revenues					
Property tax requisition	\$ 168,848	\$ 723,896	\$ 892,744	\$ 892,744	\$ 874,756
	<u>168,848</u>	<u>723,896</u>	<u>892,744</u>	<u>892,744</u>	<u>874,756</u>
Expenditures					
General administration	10,200	17,000	27,200	27,200	25,000
Professional fees	-	6,591	6,591	500	222
Vehicle and Equip operating	7,004	-	7,004	13,100	9,083
Other operating	9,368	6,500	15,868	16,500	16,125
	<u>26,572</u>	<u>30,091</u>	<u>56,663</u>	<u>57,300</u>	<u>50,430</u>
Operating Surplus (Deficit)	<u>142,276</u>	<u>693,805</u>	<u>836,081</u>	<u>835,444</u>	<u>824,326</u>
Reserve contributions	13,061	-	13,061	13,061	500
Transfers to other govts	137,225	710,686	847,911	855,092	810,546
	<u>150,286</u>	<u>710,686</u>	<u>860,972</u>	<u>868,153</u>	<u>811,046</u>
Current Year Surplus (Deficit)	<u>(8,010)</u>	<u>(16,881)</u>	<u>(24,891)</u>	<u>(32,709)</u>	<u>13,280</u>
Prior year's surplus applied	15,785	16,925	32,710	32,710	19,430
Ending Surplus	<u>\$ 7,775</u>	<u>\$ 44</u>	<u>\$ 7,819</u>	<u>\$ 1</u>	<u>\$ 32,710</u>

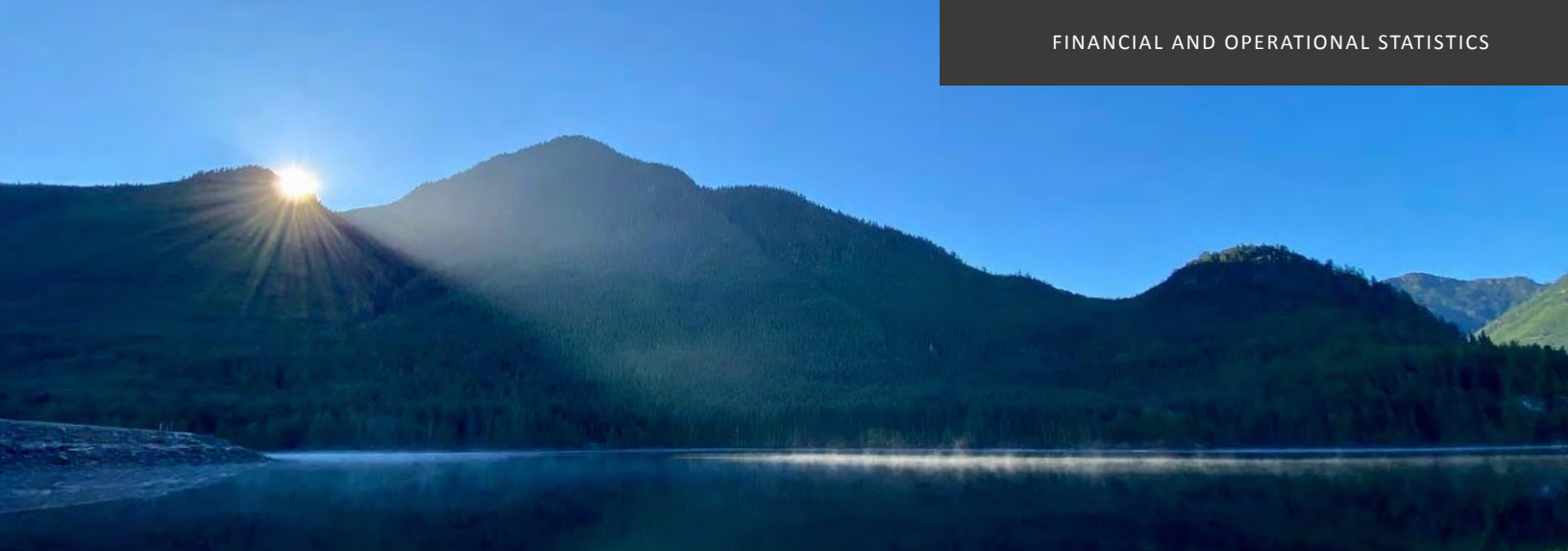
REGIONAL DISTRICT OF NANAIMO
TRANSPORTATION & EMERGENCY SERVICES
FIRE DEPARTMENTS
SCHEDULE OF REVENUE AND EXPENDITURES BY SERVICE
AS AT DECEMBER 31, 2020
(UNAUDITED)

	Fire Services Admin	Coombs Hilliers	Errington	Nanoose	Dashwood	Meadowood	Extension	Nanaimo River
Revenues								
Property tax requisition	\$ -	\$ 607,527	\$ 742,928	\$ 932,491	\$ 812,750	\$ 139,858	\$ 192,200	\$ 17,792
Government transfers and grants	-	10,409	4,994	27,487	5,767	-	807	-
Payments in lieu of taxes	-	-	-	13,899	1,208	-	-	-
Other	295,312	101,370	58,965	110,267	63,237	-	-	-
	<u>295,312</u>	<u>719,306</u>	<u>806,887</u>	<u>1,084,144</u>	<u>882,962</u>	<u>139,858</u>	<u>193,007</u>	<u>17,792</u>
Expenditures								
General administration	433	35,096	28,971	101,801	26,845	500	10,507	1,075
Professional fees	500	113	3,765	1,083	1,624	-	54	-
Vehicle and Equip operating	1,784	97,283	3,067	64,872	3,263	-	33,139	-
Building operating	-	32,047	3,676	37,307	24,937	-	11,326	-
Other operating	975	82,695	1,786	348,890	3,046	-	61,017	-
Wages and benefits	210,134	178,621	-	1,131	-	-	-	-
Capital expenditures	111	94,716	58,965	129,052	63,237	-	3,478	-
	<u>213,937</u>	<u>520,571</u>	<u>100,230</u>	<u>684,136</u>	<u>122,952</u>	<u>500</u>	<u>119,521</u>	<u>1,075</u>
Operating Surplus (Deficit)	<u>81,375</u>	<u>198,735</u>	<u>706,657</u>	<u>400,008</u>	<u>760,010</u>	<u>139,358</u>	<u>73,486</u>	<u>16,717</u>
Debt retirement								
- interest	-	4,200	6,275	83,700	-	38,110	-	363
- principal	-	17,446	95,086	93,694	-	59,554	-	697
Reserve contributions	50,000	136,937	107,264	256,798	228,185	-	97,651	15,661
Transfers to other govts	-	-	475,791	-	515,277	-	-	-
	<u>50,000</u>	<u>158,583</u>	<u>684,416</u>	<u>434,192</u>	<u>743,462</u>	<u>97,664</u>	<u>97,651</u>	<u>16,721</u>
Current Year Surplus (Deficit)	<u>31,375</u>	<u>40,152</u>	<u>22,241</u>	<u>(34,184)</u>	<u>16,548</u>	<u>41,694</u>	<u>(24,165)</u>	<u>(4)</u>
Prior year's surplus applied	999	10,403	494	81,047	1,565	1	45,632	5
Ending Surplus (Deficit)	<u>\$ 32,374</u>	<u>\$ 50,555</u>	<u>\$ 22,735</u>	<u>\$ 46,863</u>	<u>\$ 18,113</u>	<u>\$ 41,695</u>	<u>\$ 21,467</u>	<u>\$ 1</u>

REGIONAL DISTRICT OF NANAIMO
TRANSPORTATION & EMERGENCY SERVICES
FIRE DEPARTMENTS
SCHEDULE OF REVENUE AND EXPENDITURES BY SERVICE
AS AT DECEMBER 31, 2020

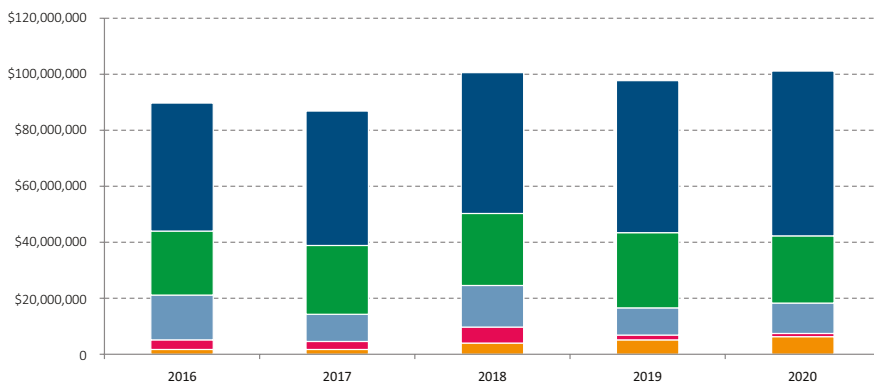
(UNAUDITED)

	French Creek	Parksville	Bow Horn Bay	Cassidy Waterloo	Wellington	Actual 2020	Budget 2020	Actual 2019
Revenues								
Property tax requisition	\$ 699,827	\$ 146,103	\$ 468,968	\$ 210,640	\$ 95,232	\$ 5,066,316	\$ 5,066,316	\$ 4,716,161
Government transfers and grants	-	-	4,140	342	-	53,946	75,000	-
Payments in lieu of taxes	276	-	-	-	-	15,383	11,800	14,422
Other	-	-	53,605	-	-	682,756	6,091,562	871,725
	700,103	146,103	526,713	210,982	95,232	5,818,401	11,244,678	5,602,308
Expenditures								
General administration	46,863	12,010	22,400	12,117	4,471	303,089	310,256	263,593
Professional fees	-	-	143	3,965	-	11,247	56,650	87,394
Vehicle and Equip operating	-	-	1,708	32,548	-	237,664	283,730	230,733
Building operating	-	-	5,441	7,448	-	122,182	148,729	126,272
Other operating	105,028	-	789	8,673	3,299	616,198	749,002	546,592
Wages and benefits	-	-	-	-	-	389,886	407,782	348,888
Capital expenditures	-	-	45,091	-	-	394,650	5,824,860	541,088
	151,891	12,010	75,572	64,751	7,770	2,074,916	7,781,009	2,144,560
Operating Surplus (Deficit)	548,212	134,093	451,141	146,231	87,462	3,743,485	3,463,669	3,457,748
Debt retirement								
- interest	-	-	-	-	-	132,648	176,288	178,734
- principal	-	-	-	-	-	266,477	304,529	262,086
Reserve contributions	-	-	94,738	100,197	-	1,087,431	978,358	856,839
Transfers to other govts	557,899	135,258	341,800	58,925	85,652	2,170,602	2,200,946	2,029,776
	557,899	135,258	436,538	159,122	85,652	3,657,158	3,660,121	3,327,435
Current Year Surplus (Deficit)	(9,687)	(1,165)	14,603	(12,891)	1,810	86,327	(196,452)	130,313
Prior year's surplus applied	27,129	1,165	509	28,022	(523)	196,448	196,448	66,135
Ending Surplus (Deficit)	\$ 17,442	\$ -	\$ 15,112	\$ 15,131	\$ 1,287	\$ 282,775	(4)\$	196,448



Financial and Operational Statistics

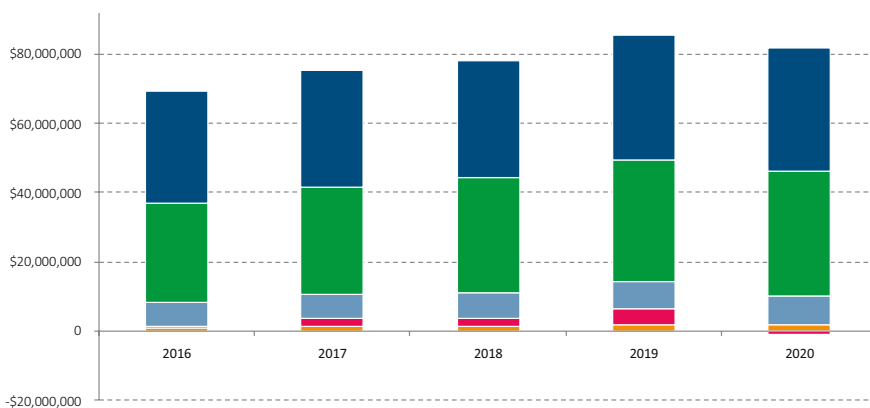
Revenues: Trend 2016–2020



2020 Revenues

Property taxes	\$58,714,896
Operating revenues	\$23,702,971
Grant revenues	\$10,935,005
Developer contributions	\$1,297,501
Interest & other income	\$6,140,223
Total 2020 Revenue:	\$100,790,596

Expenses By Object: 2016–2020

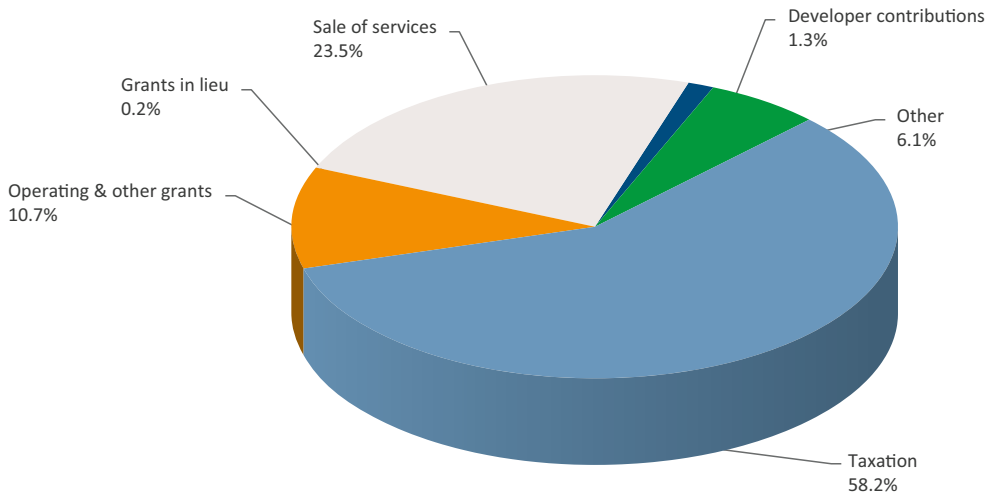


2020 Expenses

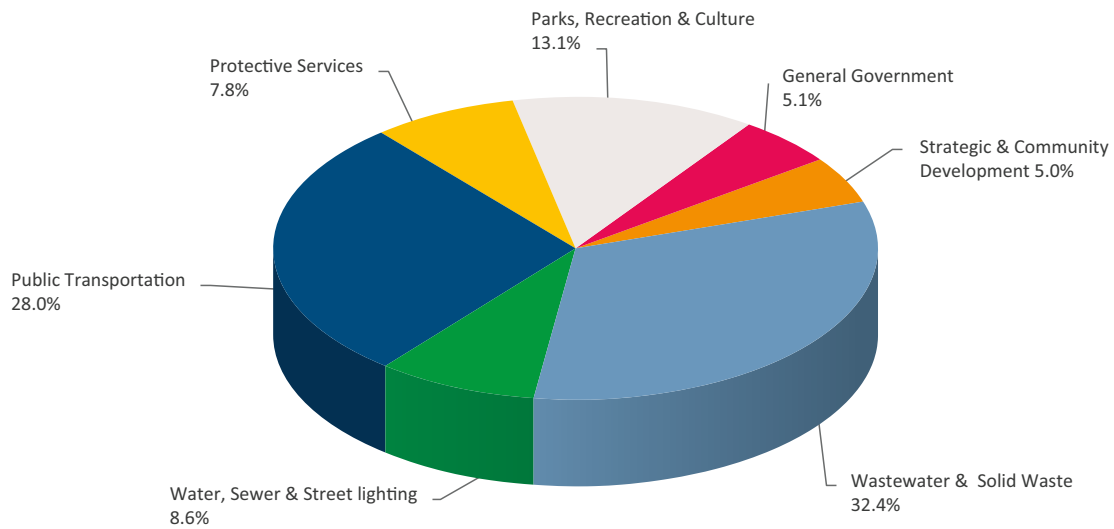
Operating goods & services	\$35,833,392
Wages and benefits	\$35,912,814
Amortization expense	\$8,034,678
Other	\$(816,545)
Debt interest	\$2,028,750
Total 2020 Expenses:	\$80,993,089

2020 Revenues and Expenses Distribution

2020 Consolidated Revenues

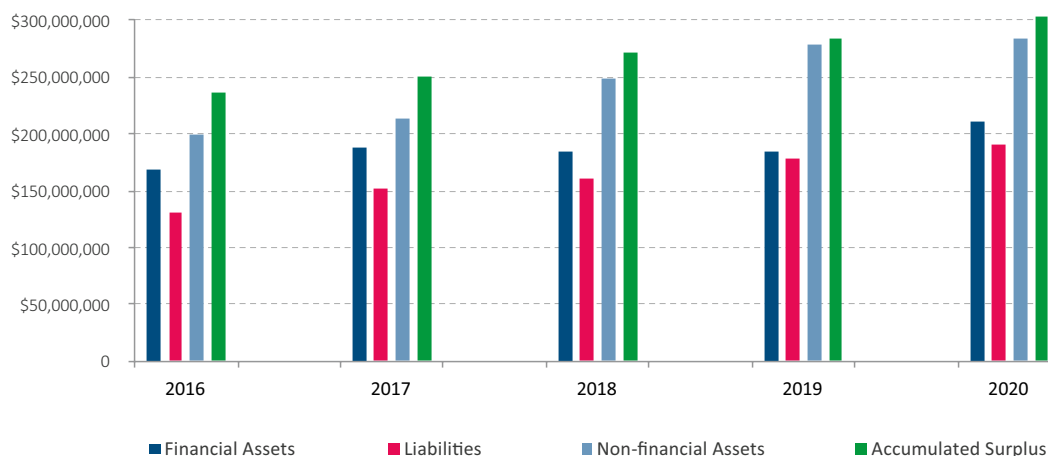


2020 Consolidated Expenses

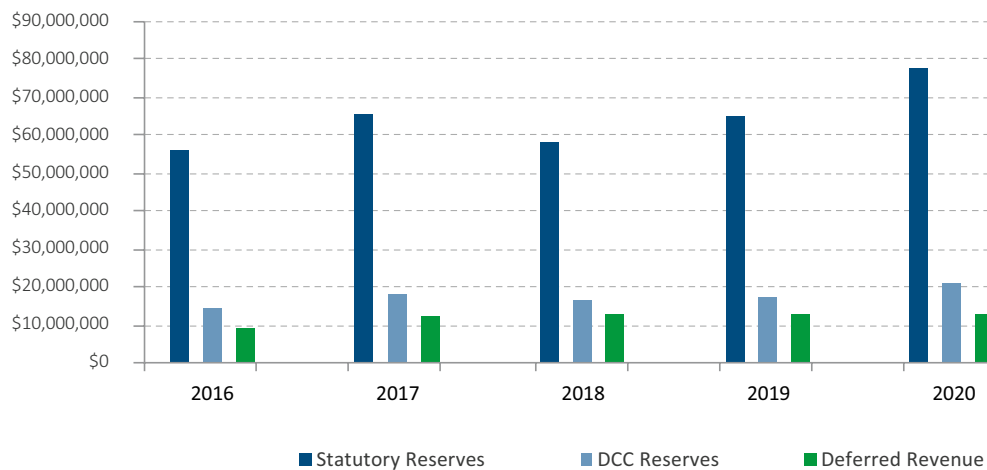


Summary of Statement of Financial Position: Trend 2016–2020

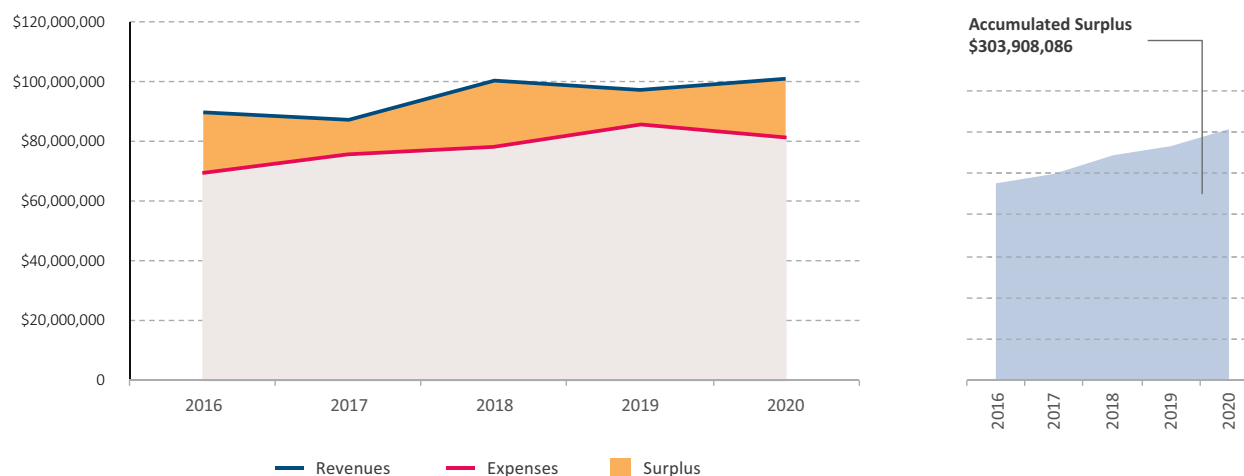
	2016	2017	2018	2019	2020
Financial Assets	\$168,170,292	\$188,510,512	\$183,863,718	\$184,371,177	\$210,589,556
Liabilities	\$130,895,058	\$151,485,883	\$161,148,331	\$178,622,542	\$191,028,262
Net Financial Assets	\$37,275,234	\$37,024,629	\$22,715,387	\$5,748,635	\$19,561,294
Non-Financial Assets	\$199,685,425	\$213,055,885	\$249,393,981	\$278,361,944	\$284,346,792
Accumulated Surplus	\$236,960,659	\$250,080,514	\$272,109,368	\$284,110,579	\$303,908,086



Reserve and DCC Balances 2016–2020



Revenues, Expenses and Accumulated Surplus - 2016–2020

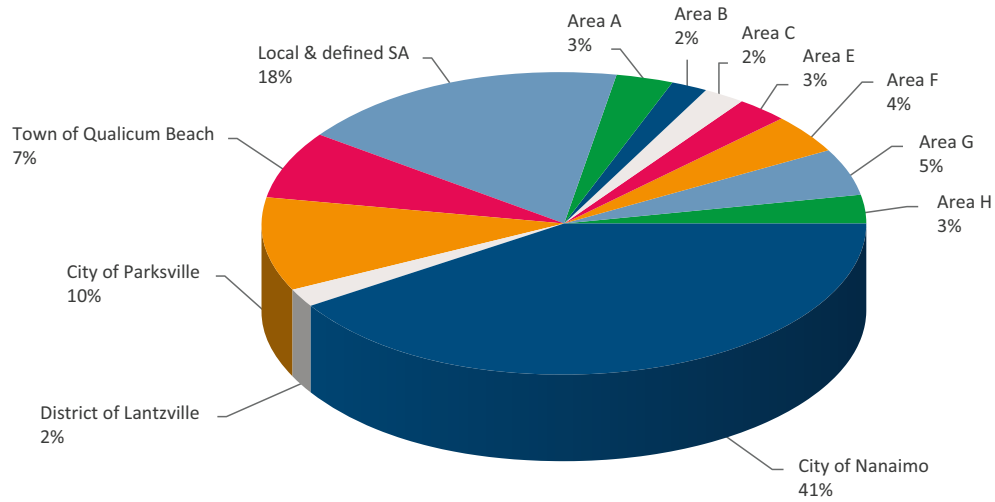


	2016	2017	2018	2019	2020
Annual Surplus	\$20,474,360	\$11,403,612	\$22,028,854	\$12,001,211	\$19,797,507

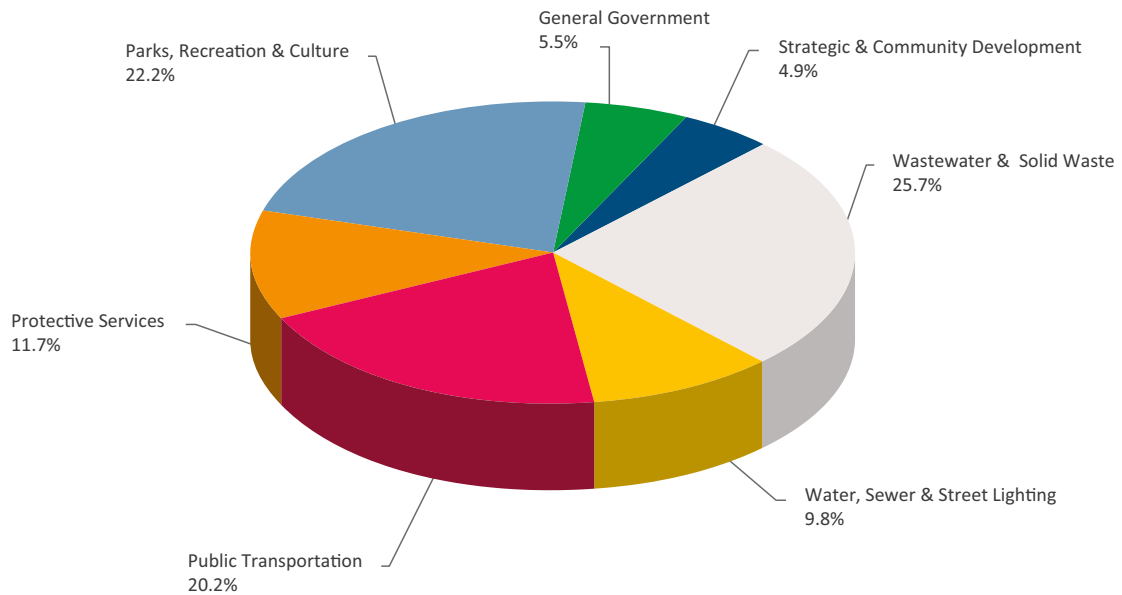
Tax Contribution by Participating Area - 2016–2020

Jurisdiction	2016	2017	2018	2019	2020	2020 % of total
Area A	\$1,598,599	\$1,630,793	\$1,649,664	\$1,763,410	\$1,967,015	3%
Area B	\$958,957	\$1,073,310	\$1,140,925	\$1,239,147	\$1,379,417	2%
Area C	\$974,651	\$971,410	\$977,558	\$1,052,039	\$1,198,870	2%
Area E	\$1,435,608	\$1,606,813	\$1,619,034	\$1,719,245	\$1,848,398	3%
Area F	\$1,677,355	\$1,710,352	\$1,756,848	\$1,998,589	\$2,172,453	4%
Area G	\$2,199,115	\$2,286,619	\$2,344,099	\$2,597,669	\$2,781,089	5%
Area H	\$1,304,327	\$1,318,749	\$1,355,347	\$1,534,440	\$1,617,952	3%
City of Nanaimo	\$17,363,556	\$18,466,407	\$20,411,923	\$21,994,305	\$24,525,318	42%
District of Lantzville	\$806,401	\$813,348	\$804,238	\$854,948	\$957,310	2%
City of Parksville	\$5,062,663	\$5,280,491	\$5,306,525	\$5,559,137	\$5,913,212	10%
Town of Qualicum Beach	\$3,477,959	\$3,536,137	\$3,600,189	\$3,887,626	\$3,980,013	7%
Local & defined SA	\$ 8,638,990	\$9,331,586	\$9,207,863	\$9,735,533	\$10,373,849	18%
	\$45,498,181	\$48,026,015	\$50,174,213	\$53,936,088	\$58,714,896	100%

2020 Tax Contribution by Participating Area



2020 Tax Revenues by Function



Tangible Asset Acquisition 2016–2020

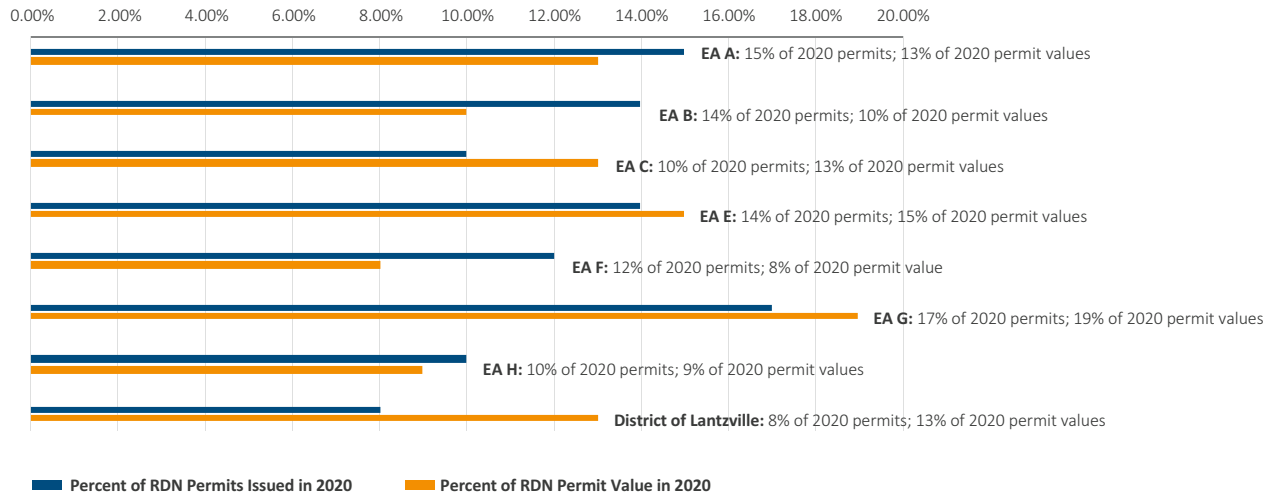
Capital Expenditures by Function	2016	2017	2018	2019	2020
Corporate Services	\$249,445	\$170,702	\$271,109	\$111,858	\$283,262
Strategic and Community Development	\$36,098	\$26,518	\$39,262	\$20,862	\$86,016
Regional and Community Utilities	\$21,163,083	\$16,732,151	\$40,090,159	\$33,544,949	\$11,695,758
Recreation and Parks	\$4,931,059	\$3,094,432	\$1,385,423	\$2,284,236	\$2,637,907
Transportation and Emergency Services	\$895,944	\$676,890	\$1,881,074	\$558,620	\$540,155
	\$27,275,629	\$20,700,693	\$43,667,027	\$36,520,525	\$15,243,098

Electoral Area Construction Activity (incl. Lantzville) 2016–2020

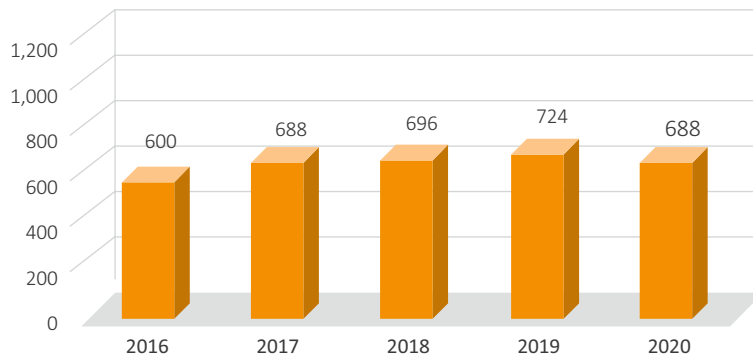
		2016	2017	2018	2019	2020
Area A	Building Permits Issued	81	111	103	73	102
	Building Permit Values (\$000's)	9,455	14,778	13,428	9,598	15,703
Area B	Building Permits Issued	72	86	87	107	93
	Building Permit Values (\$000's)	7,349	10,152	10,969	10,772	12,841
Area C	Building Permits Issued	41	40	54	80	72
	Building Permit Values (\$000's)	5,519	8,589	7,189	17,922	16,126
Area E	Building Permits Issued	116	138	123	127	98
	Building Permit Values (\$000's)	24,536	28,475	47,214	22,585	18,451
Area F	Building Permits Issued	82	109	94	107	83
	Building Permit Values (\$000's)	13,958	18,787	18,585	12,772	10,115
Area G	Building Permits Issued	101	119	109	88	117
	Building Permit Values (\$000's)	15,686	26,497	16,671	13,733	22,877
Area H	Building Permits Issued	74	54	84	81	66
	Building Permit Values (\$000's)	12,296	10,486	11,440	9,958	10,803
District of Lantzville	Building Permits Issued	33	31	42	61	57
	Building Permit Values (\$000's)	4,858	4,065	4,345	17,586	15,849
Total	Total Building Permits Issued	600	688	696	724	688
	Total Building Permit Value	\$93,657	\$121,829	\$129,841	\$114,925	\$122,764

Source: RDN Building Department

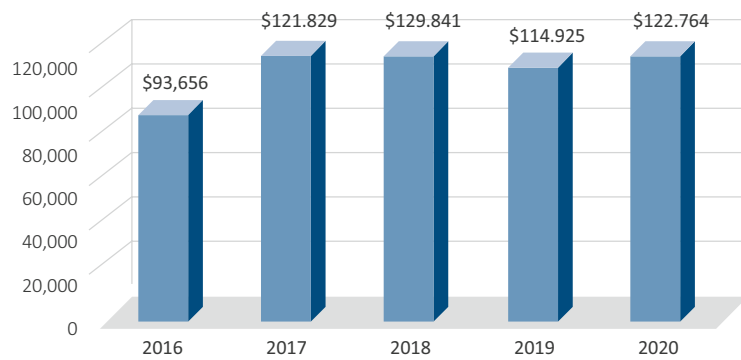
2020 Electoral Area Building Permits and Permit Value (% by Area)



Building Permits Issued



Permit Values (\$'000's)

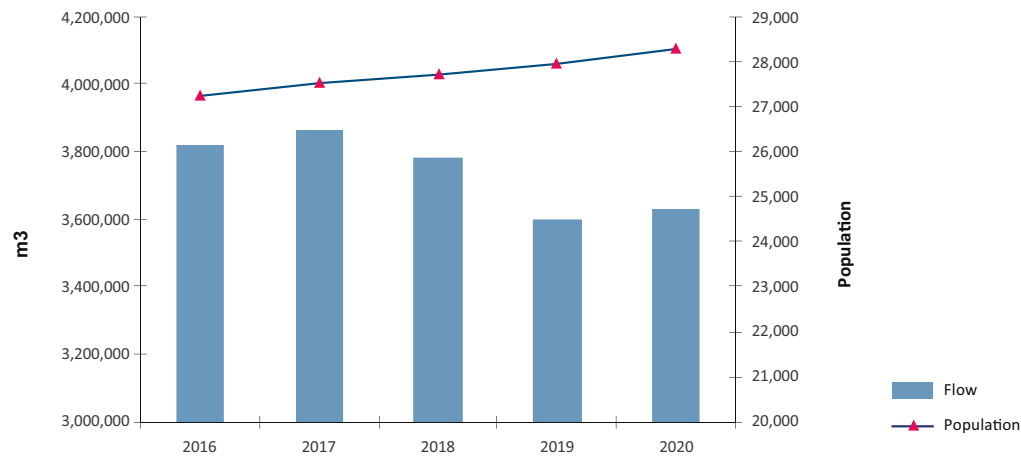


Wastewater Treatment - Northern and Southern Community

Northern Community - Population vs Sewage Effluent Flow – 2016–2020

Northern Community Sewerage Service Area (City of Parksville, Town of Qualicum Beach, Electoral Areas E and G)

Population vs Sewage effluent flow

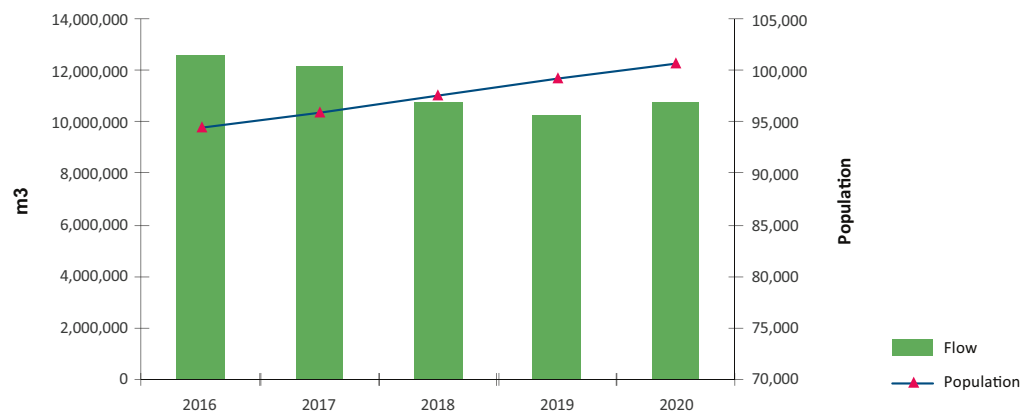


Note: At present flows are generated from the City of Parksville, the Town of Qualicum Beach and sewer collection areas within Electoral Area E & G. Electoral Areas E (portion), F, G (portion) and H dispose of septic tank waste at the plant.

Southern Community - Population vs Sewage Effluent Flow – 2016–2020

Southern Community Sewerage Service Area (City of Nanaimo and District of Lantzville)

Population vs Sewage effluent flow

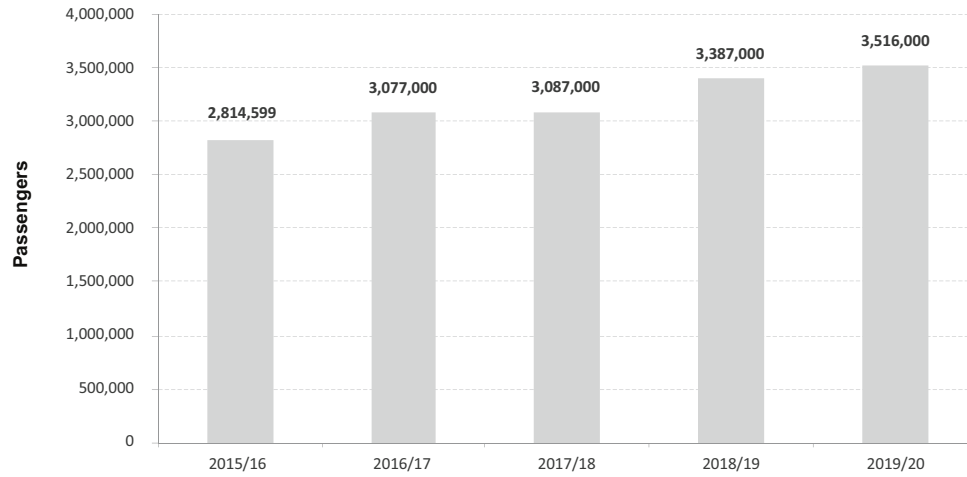


Source: RDN Wastewater Department

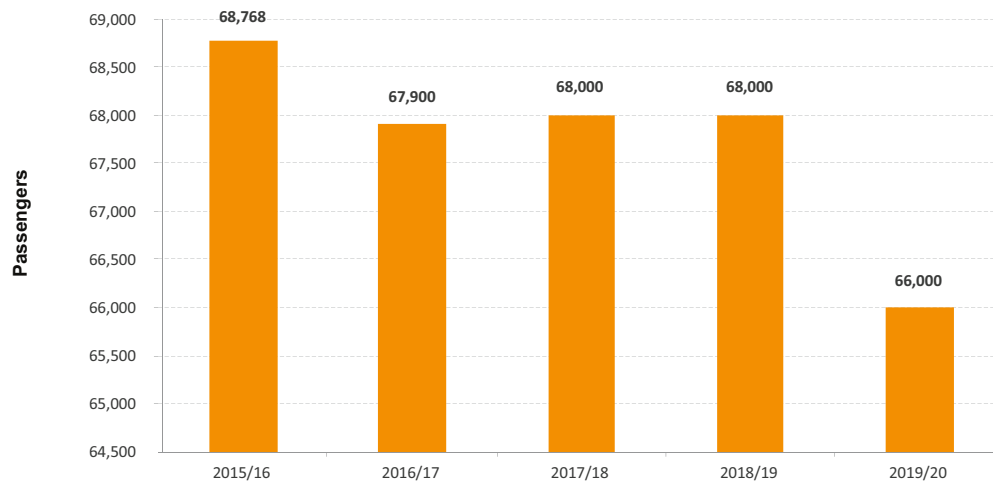
Note: At present direct flows are generated from the City of Nanaimo and the District of Lantzville, which began connecting properties to the plant in 2008.

Transit Ridership – 2015–2020

Conventional Transit System



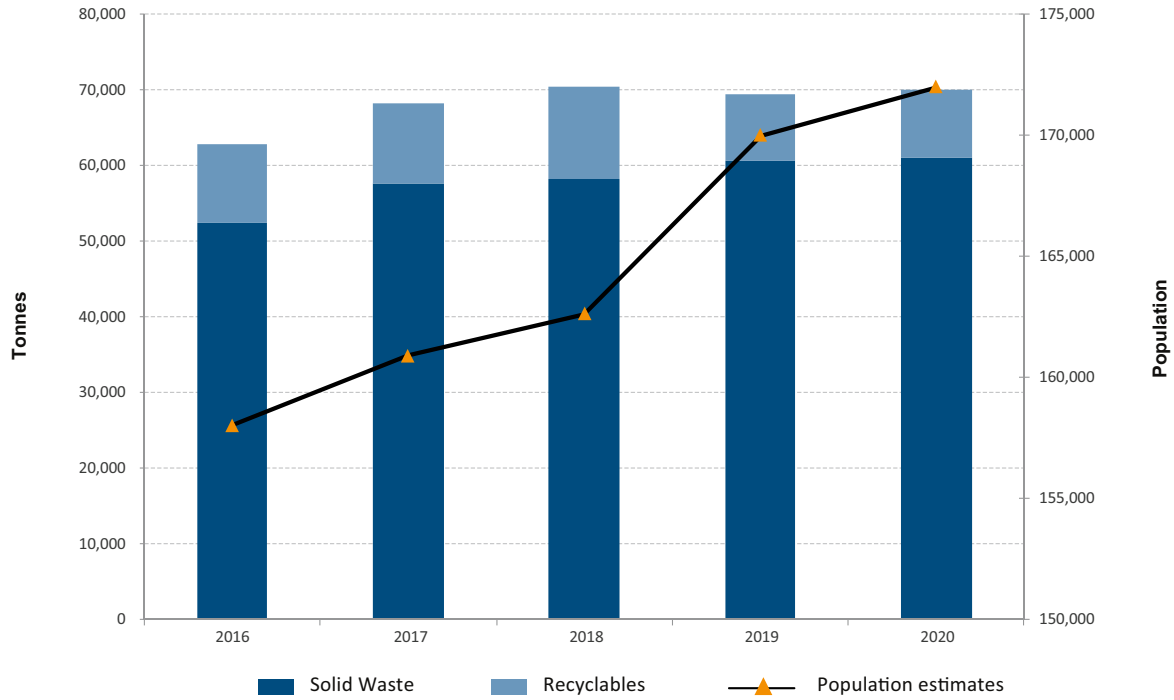
handyDART System



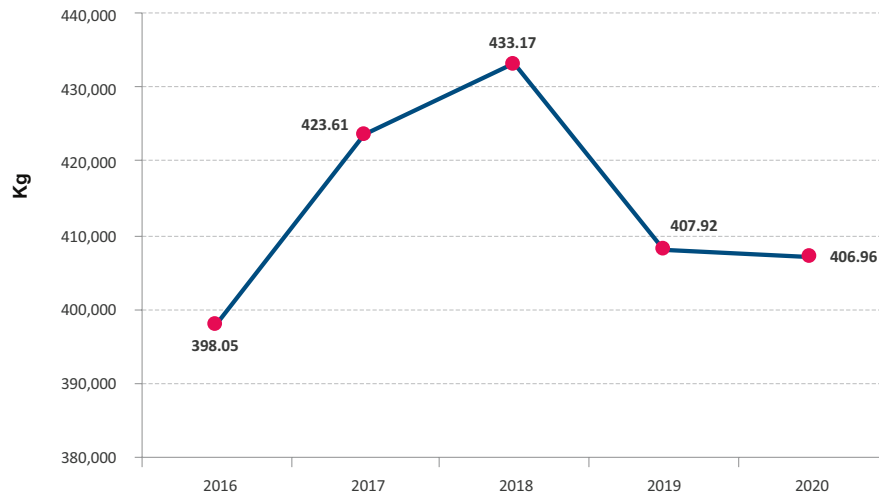
Source: RDN Transit Services

Notes: These statistics are compiled based on the BC Transit fiscal period - from April 1st to March 31st. In 2005/2006 handyDART vehicles were used in a pilot whereby both conventional and disabled passengers rode in the vehicles. In June 2006, that service was discontinued and reverted back to a disabled passenger service.

Solid Waste Management – 2016–2020



Solid Waste and Recyclables - Kilograms per Capita 2016–2020

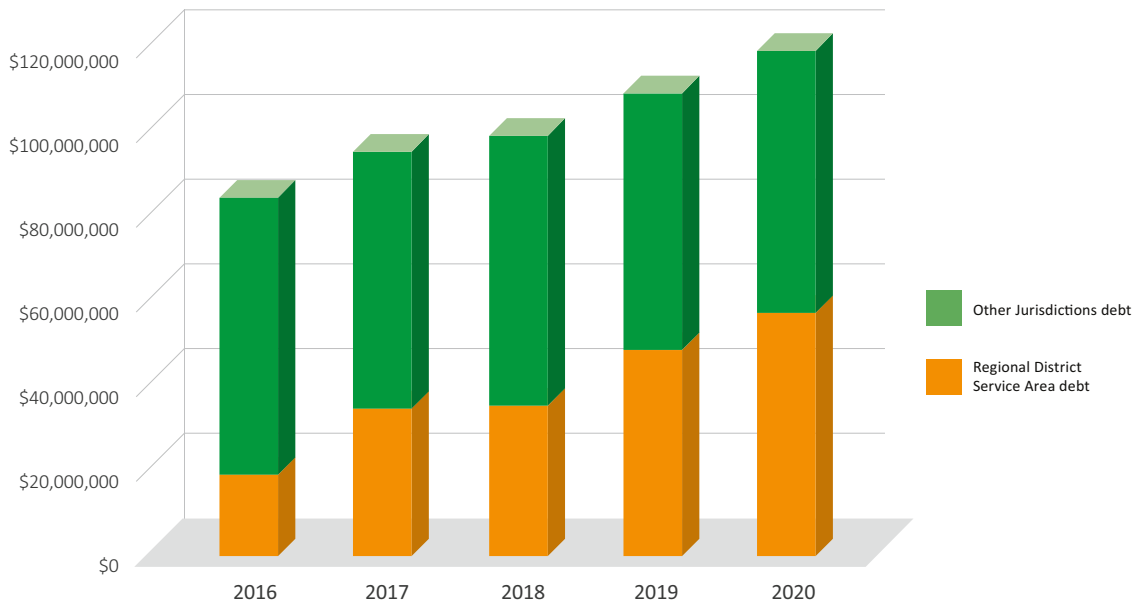


Source: RDN Solid Waste Department

Population figures are from BC Stats website

Long Term Debt Summary - 2016–2020

Outstanding Debt By Year



Total Outstanding Debt Per Capita 2016–2020



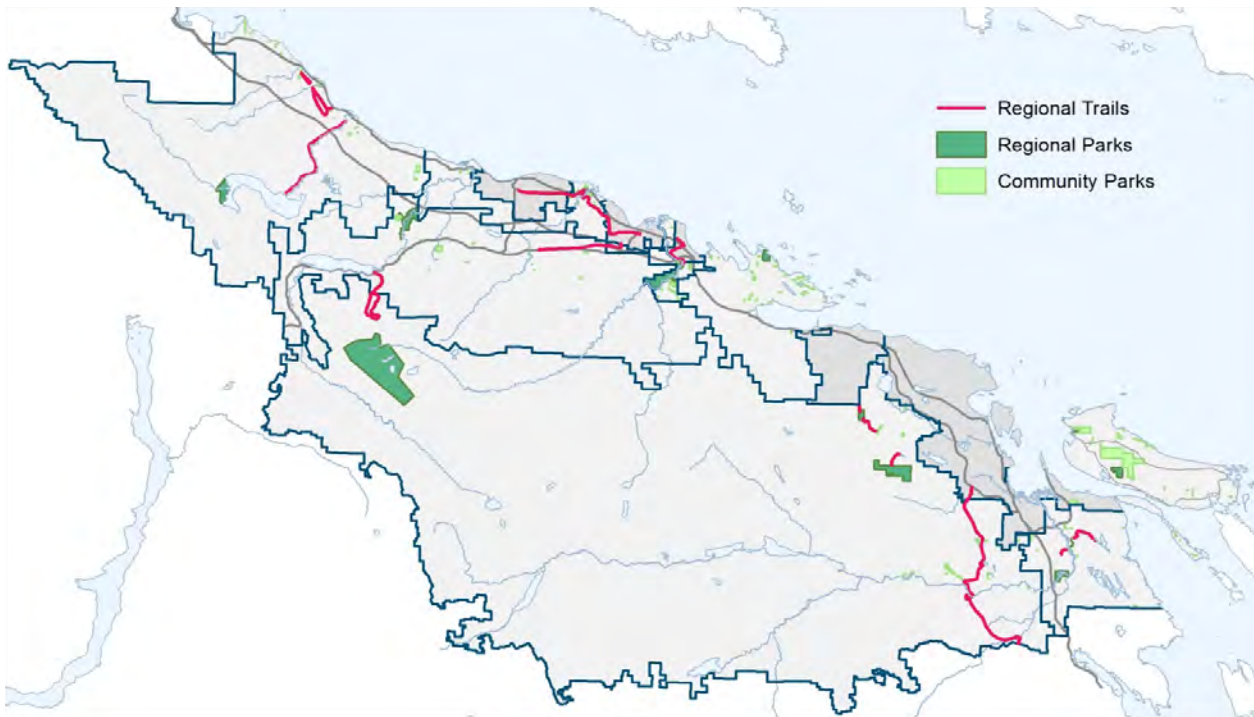
Legal Debt Limit - N/A

Population figures are from BC Stats website

Total Property Assessments Net Taxable Values (\$) (2016–2020)

		2016	2017	2018	2019	2020
City of Nanaimo	Land	6,545,041,856	7,870,774,580	9,286,838,097	10,692,400,776	10,703,598,934
	Improvements	7,149,016,461	7,866,468,034	9,002,694,977	9,767,436,041	10,456,710,516
		13,694,058,317	15,737,242,614	18,289,533,074	20,459,836,817	21,160,309,450
District of Lantzville	Land	445,178,640	515,524,055	618,560,685	783,109,231	790,717,688
	Improvements	316,986,875	329,245,275	374,764,400	400,282,475	403,063,600
		762,165,515	844,769,330	993,325,085	1,183,391,706	1,193,781,288
City of Parksville	Land	1,267,350,044	1,408,652,070	1,662,036,318	2,019,456,570	2,050,637,763
	Improvements	1,034,465,650	1,172,271,177	1,389,980,969	1,449,236,368	1,581,681,110
		2,301,815,694	2,580,923,247	3,052,017,287	3,468,692,938	3,632,318,873
Town of Qualicum Beach	Land	1,085,172,126	1,236,928,535	1,495,885,438	1,812,737,251	1,785,027,872
	Improvements	929,802,708	1,047,989,120	1,176,516,288	1,220,864,835	1,231,349,444
		2,014,974,834	2,284,917,655	2,672,401,726	3,033,602,086	3,016,377,316
Area A	Land	553,676,115	613,283,723	723,615,121	821,108,548	805,601,247
	Improvements	536,312,187	574,899,162	695,322,973	797,381,720	858,725,095
		1,089,988,302	1,188,182,885	1,418,938,094	1,618,490,268	1,664,326,342
Area B	Land	628,581,218	698,375,988	793,763,146	848,201,598	910,370,045
	Improvements	481,155,869	497,969,076	579,505,976	672,929,910	719,973,075
		1,109,737,087	1,196,345,064	1,373,269,122	1,521,131,508	1,630,343,120
Area C	Land	401,194,695	435,268,051	523,977,716	602,159,497	638,889,384
	Improvements	268,775,744	300,281,998	351,308,336	400,577,387	448,965,599
		669,970,439	735,550,049	875,286,052	1,002,736,884	1,087,854,983
Area E	Land	952,950,255	1,101,191,823	1,321,098,160	1,474,571,508	1,513,948,004
	Improvements	859,000,333	946,707,574	1,125,037,662	1,209,245,799	1,287,756,537
		1,811,950,588	2,047,899,397	2,446,135,822	2,683,817,307	2,801,704,541
Area F	Land	455,230,717	486,815,057	576,328,468	706,952,051	709,203,407
	Improvements	565,652,426	649,799,198	791,786,273	854,846,212	929,472,788
		1,020,883,143	1,136,614,255	1,368,114,741	1,561,798,263	1,638,676,195
Area G	Land	853,017,767	942,399,196	1,087,774,943	1,257,491,988	1,266,074,729
	Improvements	761,024,743	871,308,383	1,020,848,685	1,109,541,542	1,215,739,871
		1,614,042,510	1,813,707,579	2,108,623,628	2,367,033,530	2,481,814,600
Area H	Land	537,943,860	580,058,194	735,994,464	863,831,413	899,650,421
	Improvements	395,701,980	456,061,900	538,255,049	590,061,550	618,245,136
		933,645,840	1,036,120,094	1,274,249,513	1,453,892,963	1,517,895,557
Total municipal		18,773,014,360	21,447,852,846	25,007,277,172	28,145,523,547	29,002,786,927
Total electoral areas		8,250,217,909	9,154,419,323	10,864,616,972	12,208,900,723	12,822,615,338
Total all		27,023,232,269	30,602,272,169	35,871,894,144	40,354,424,270	41,825,402,265

Source: BC Assessment (Revised Roll)



RDN Parks & Trails

REGIONAL PARKS

(Twelve Parks - 2,072 hectares)

- Beachcomber Regional Park - Electoral Area E
- Benson Creek Falls Regional Park - Electoral Area C
- Little Qualicum River Regional Park - Electoral Area F
- Nanaimo River Regional Park - Electoral Area A
- Horne Lake Regional Park - Electoral Area H
- Descanso Bay Regional Park (Gabriola Island) - Electoral Area B
- Little Qualicum River Estuary Regional Conservation Area - Electoral Area G
- Englishman River Regional Park - Electoral Area G
- Mount Benson Regional Park - Electoral Area C
- Mount Arrowsmith Massif Regional Park - Electoral Area C
- Coats Marsh Regional Park (Gabriola Island) - Electoral Area B
- Moorecroft Regional Park - Electoral Area E

REGIONAL TRAILS

(Ten Trails - 78 kilometres)

- Morden Colliery Regional Trail - Electoral Area A
- Top Bridge Regional Trail - Electoral Area G and City of Parksville
- Lighthouse Country Regional Trail - Electoral Area H
- Parksville-Qualicum Beach Links - Electoral Area G, City of Parksville & the Town of Qualicum Beach
- Trans Canada Trail - Electoral Area C
- Arrowsmith CPR Regional Trail - Electoral Areas C & F
- Big Qualicum River Regional Trail - Electoral Area H
- Witchcraft Lake Regional Trail - Electoral Area C
- Ammonite Falls Regional Trail - Electoral Area C
- Coombs to Parksville Rail Trail - Electoral Areas F & G and the City of Parksville

COMMUNITY PARKS

(212 Parks > 748 hectares)

- Electoral Area A - 34 hectares
- Electoral Area B - 494 hectares
- Electoral Area C - 39 hectares
- Electoral Area E - 28 hectares
- Electoral Area F - 40 hectares
- Electoral Area G - 56 hectares
- Electoral Area H - 57 hectares



REGIONAL
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