

DATE OF MEETING | MARCH 18, 2020 |

AUTHORED BY | WENDY FULLA, MANAGER, BUSINESS ASSET & FINANCIAL PLANNING |

SUBJECT | **2019 BUDGET CARRYFORWARDS** |

## **OVERVIEW**

### **Purpose of Report:**

To provide the Finance and Audit Committee with a summary of the 2019 budgets carried forward to 2020.

## **BACKGROUND**

At the end of each year where a project has not been completed or where a project was delayed/not started, budgets are carried forward to the following year.

Unspent project budgets funded from general revenue contribute to operating surplus and unspent project budgets funded from reserves are returned to reserves to fund future projects.

Projects that are delayed or not started at year-end and are not anticipated to be undertaken in following year are not carried forward.

## **DISCUSSION**

Total carryforwards from 2019 to 2020 were \$33,554,098, \$33,344,166 for projects and \$209,932 for operating.

During the process, three projects were added to the 2020 project plan funded by projects that were under budget.

### **Fire Department Review and Station Location Study**

This project will provide an operational and strategic plan for Nanaimo Fire Rescue (NFR). Following up on the previous 2004 10 year Standard of Response Study – a review of NFRs responses will be compared to industry requirements and standards and will also look at long term growth and fire station locations.

Budget - \$72,000

### **Two Bus Shelters - Boundary @ Nelson, Northbound & Boundary @ Nelson, Southbound**

As part of the RDN Local Area Transit Plan – South Nanaimo, the Route 30 changed. This change resulted in two existing City owned shelters becoming obsolete. In an effort to maintain level of service to the community and continue to support mass transit, there is a need to take steps to provide shelters on the new route. Staff considered relocating the two existing shelters; however, they are at end of life and would not survive the relocation process. The City is planning on partnering with RDN Transit and BC Transit to procure and install two new shelters.

Budget - \$25,000 each

A breakdown of all carryforwards is provided in the table below:

**Summary of Project Carryforwards (cfwds) By Department**

Division	Department/Area	2019 Budget	Total Cfwd	Project Status of Cfwds by \$'s		
				Substantially Completed	In Progress	Delayed/Not Started
<b>Administration</b>	CAO Office	73,437	-	-	-	-
	Human Resource	16,900	-	-	-	-
	Legislative Services	254,163	128,500	-	128,500	-
	<b>Total Administration</b>	<b>344,500</b>	<b>128,500</b>	<b>-</b>	<b>128,500</b>	<b>-</b>
<b>Corporate Services</b>	Civic Properties	147,371	12,000	-	12,000	-
	Emergency Management	16,333	11,000	-	-	11,000
	Financial Services	55,475	17,048	7,425	9,000	623
	IT	1,165,912	617,920	9,828	384,467	223,625
	Police Services	278,250	177,435	-	150,085	27,350
	PoNC/VICC	110,943	22,243	6,000	16,243	-
	<b>Total Corporate Services</b>	<b>1,774,284</b>	<b>857,646</b>	<b>23,253</b>	<b>571,795</b>	<b>262,598</b>
<b>Development Services</b>	Bylaw & Parking	1,856,117	717,808	5,975	690,270	21,563
	Community Planning	1,863,646	1,103,143	1,945	931,198	170,000
	Economic Development	30,000	-	-	-	-
	Environment	213,088	79,464	-	79,464	-
	Real Estate	11,904,831	475,106	63,281	286,825	125,000
	<b>Total Development Services</b>	<b>15,867,682</b>	<b>2,375,521</b>	<b>71,201</b>	<b>1,987,757</b>	<b>316,563</b>
<b>ENG PW</b>	ENG PW	27,425,669	7,642,442	129,903	6,435,916	1,076,623
	Sewer	13,173,943	3,506,121	100,283	2,830,112	575,726
	Water	26,983,556	10,616,689	287,495	9,792,194	537,000
	<b>Total ENG PW</b>	<b>67,583,168</b>	<b>21,765,252</b>	<b>517,681</b>	<b>19,058,222</b>	<b>2,189,349</b>
<b>Nanaimo Fire Rescue</b>	FireComm	159,547	134,460	-	59,918	74,542
	Nanaimo Fire Rescue	5,238,831	3,869,805	-	3,769,305	100,500
	<b>Total Nanaimo Fire Rescue</b>	<b>5,398,378</b>	<b>4,004,265</b>	<b>-</b>	<b>3,829,223</b>	<b>175,042</b>
<b>Parks and Recreation</b>	Aquatics	1,381,595	629,557	28,401	601,156	-
	Arenas	1,203,987	-	-	-	-
	Civic Properties	14,898	-	-	-	-
	Culture	664,205	514,338	-	514,338	-
	Facilities	544,680	195,548	-	195,548	-
	Parks Ops	4,332,579	2,490,456	94,003	2,119,203	277,250
	Recreation	786,867	383,083	-	233,883	149,200
	<b>Total Parks, Recreation and Culture</b>	<b>8,928,811</b>	<b>4,212,982</b>	<b>122,404</b>	<b>3,664,128</b>	<b>426,450</b>
<b>Total All</b>		<b>99,896,823</b>	<b>33,344,166</b>	<b>734,539</b>	<b>29,239,625</b>	<b>3,370,002</b>
<b>% of Total Carried Forward</b>				<b>2%</b>	<b>88%</b>	<b>10%</b>

Attached to this report are two appendices, one which provides a breakdown of project carryforwards by department with funding source and one which provides a detailed breakdown of projects carried forward.

On Attachment A, please note that carryforwards for Park Operations Internal Orders exceed remaining budget as a result of unbudgeted expenditures related to the 2018 Windstorm Event. The Windstorm Event project captured citywide costs for the event that were not eligible for recovery under the Disaster Financial Assistance Recovery Plan from Emergency Management BC. In total \$320,105 was charge to the Windstorm Event project in 2019.

### **SUMMARY POINTS**

- Each year, budgets for projects that are still in progress or were delayed/not started are carried forward to the following year.
- Total carryforwards from 2019 to 2020 were \$33,554,098, \$33,344,166 for projects and \$209,932 for operating.

### **ATTACHMENTS**

Attachment A – 2019 Project Carryforward Breakdown by Department with Funding Source

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#### **Concurrence by:**

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