

DATE OF MEETING MARCH 17, 2021

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

SUBJECT 2020 BUDGET CARRYFORWARDS

OVERVIEW

Purpose of Report:

To provide the Finance and Audit Committee with a summary of the 2020 budgets carried forward to 2021.

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 the following year are not carried forward.

DISCUSSION

Total carryforwards from 2020 to 2021 were \$34,740,905, \$34,451,242 for projects and \$289,663 for operating.

Breakdown of Significant Carryforwards:

Project	Amount	Project Status
VICC Auto Visual Upgrade Project	\$ 1,121,967	In Progress
SARC Modifications Project	873,092	In Progress*
Boxwood Connector & Utility Project	947,588	In Progress
Downtown Cycle & Rehab Project	1,046,609	In Progress
Metral Drive Complete Street Corridor	4,419,372	In Progress
Multiple Fleet Replacement Purchases	1,430,772	In Progress (6)/Not Started (4)
Comox Area Sanitary Sewer Project	1,442,352	In Progress
Fire Station #1	1,238,850	In Progress
Two Fire Apparatus Replacements	1,991,460	In Progress
Gallows Point Dock Project	628,000	In Progress
NAC Roof Phase 2	644,782	In Progress
Total	\$ 15,784,844	

*Budget was increased \$150,000 as part of the carryforward process and funded from completed or cancelled projects.

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

Division	Department/Area	2020 Budget	Total Cfw	Project Status of Cfwds by \$'s		
				Substantially Completed	In Progress	Delayed/Not Started
Administration	CAO Office	100,000	100,000	-	-	100,000
	Human Resource	22,950	1,000	-	-	1,000
	Legislative Services	67,054	18,072	-	4,572	13,500
	Total Administration	190,004	119,072	-	4,572	114,500
Corporate Services	Civic Facilities	847,612	873,092	-	873,092	-
	Emergency Management	41,975	32,163	-	7,163	25,000
	Financial Services	93,648	17,448	-	17,448	-
	IT	1,313,983	798,149	3,450	432,870	361,829
	Police Services	470,345	119,596	-	108,046	11,550
	PoNC/VICC	1,204,443	1,141,167	-	1,121,967	19,200
	Total Corporate Services	3,972,006	2,981,615	3,450	2,560,586	417,579
Development Services	Bylaw & Parking	1,235,903	196,971	-	171,671	25,300
	Community Planning	1,261,413	574,552	-	574,552	-
	Development	205,300	-	-	-	-
	Economic Development	100,000	6,884	-	6,884	-
	Environment	251,854	159,003	-	159,003	-
	Real Estate	3,697,106	444,726	-	319,726	125,000
	Social Planning	961,365	330,246	-	35,000	295,246
	Total Development Services	7,712,941	1,712,382	-	1,266,836	445,546
ENG PW	ENG PW	25,267,428	12,050,665	494,886	10,729,493	826,286
	Sewer	10,994,204	4,462,374	105,842	3,080,878	1,275,654
	Water	22,182,819	4,719,079	518,024	3,503,055	698,000
	Total ENG PW	58,444,451	21,232,118	1,118,752	17,313,426	2,799,940
Nanaimo Fire Rescue	FireComm	145,320	-	-	-	-
	Nanaimo Fire Rescue	8,332,275	3,524,206	-	3,458,991	65,215
	Total Nanaimo Fire Rescue	8,477,595	3,524,206	-	3,458,991	65,215
Parks and Recreation	Aquatics	2,441,474	1,199,310	26,647	801,281	384,350
	Arenas	199,678	93,033	2,043	33,770	57,220
	Civic Properties	132,947	67,463	-	67,463	-
	Community Development	200,000	-	-	-	-
	Culture	968,838	773,951	130,502	396,749	246,700
	Facilities	778,965	281,259	-	281,259	-
	Parks Ops	6,519,600	2,047,650	44,522	1,574,109	391,799
	Recreation	1,033,787	419,183	22,196	226,200	195,039
	Total Parks, Recreation and Culture	12,275,289	4,881,849	225,910	3,380,831	1,275,108
Total All		91,072,286	34,451,242	1,348,112	27,985,242	5,117,888
% of Total Carried Forward				4%	81%	15%

Included with the report are two attachments, 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 there were three internal orders (IOs) created in 2021 with no accompanying budget related to the City's response to COVID-19: Pandemic Response, Parks Ambassadors and Water Safety Team. Claims were submitted to Emergency Management BC for a portion (\$86,829) of the costs incurred under the Pandemic Response IO. The remaining costs as well as the costs of the other two IOs was funded from the COVID-19 Restart Grant the City received in the late fall of 2020.

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 2020 to 2021 were \$34,740,905, \$34,451,242 for projects and \$289,663 for operating.

ATTACHMENTS

Attachment A – 2020 Projects Carryforward Breakdown by Department with Funding Sources

Attachment B – 2020 Carryforward Breakdown by Project |

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