

Attachment A  
2020 Carryforward Analysis

|                            |                 |             |              |                          |      |  | Funding Source of Carryforward |                  |                  |               |                    |                      |
|----------------------------|-----------------|-------------|--------------|--------------------------|------|--|--------------------------------|------------------|------------------|---------------|--------------------|----------------------|
| Division/Department        | Project Type    | 2020 Budget | Expenditures | Budget Surplus/(Deficit) | %    |  | Amount Cfwd                    | General Revenues | General Reserves | Stat Reserves | Other <sup>1</sup> | Variance After Cfwds |
| PROJECTS                   |                 |             |              |                          |      |  |                                |                  |                  |               |                    |                      |
| Administration             |                 |             |              |                          |      |  |                                |                  |                  |               |                    |                      |
| CAO Office                 | Internal Orders | 100,000     | -            | 100,000                  | 100% |  | 100,000                        |                  | 100,000          |               |                    | -                    |
| Human Resources            | Internal Orders | 22,950      | 17,256       | 5,694                    | 25%  |  | 1,000                          | 1,000            |                  |               |                    | 4,694                |
| Legislative Services       | Internal Orders | 67,054      | 49,528       | 17,526                   | 26%  |  | 18,072                         |                  | 4,248            | 13,500        | 324                | (546)                |
| Total Administration       |                 | 190,004     | 66,784       | 123,220                  |      |  | 119,072                        | 1,000            | 104,248          | 13,500        | 324                | 4,148                |
| Corporate Services         |                 |             |              |                          |      |  |                                |                  |                  |               |                    |                      |
| Corporate Civic Facilities | Internal Orders | 57,332      | 34,241       | 23,091                   | 40%  |  |                                |                  |                  |               |                    | 23,091               |
|                            | Capital         | 790,280     | 29,908       | 760,372                  | 96%  |  | 873,092                        | 150,000          | 723,092          |               |                    | (112,720)            |
| Emergency Management       | Internal Orders | 41,975      | 8,844        | 33,131                   | 79%  |  | 32,163                         |                  |                  |               | 32,163             | 968                  |
| Financial Services         | Internal Orders | 93,648      | 69,832       | 23,816                   | 25%  |  | 17,448                         | 10,023           | 7,425            |               |                    | 6,368                |
| IT                         | Internal Orders | 562,624     | 288,710      | 273,914                  | 49%  |  | 114,918                        | 8,500            |                  | 106,418       |                    | 158,996              |
|                            | Capital         | 751,359     | 68,128       | 683,231                  | 91%  |  | 683,231                        |                  | 156,080          | 527,151       |                    | -                    |
| Police Services            | Internal Orders | 470,345     | 121,951      | 348,394                  | 74%  |  | 119,596                        | 119,596          |                  |               |                    | 228,798              |
| PoNC/VICC                  | Internal Orders | 6,000       | 6,000        | -                        | 0%   |  |                                |                  |                  |               |                    | -                    |
|                            | Capital         | 1,198,443   | 51,487       | 1,146,956                | 96%  |  | 1,141,167                      |                  | 1,141,167        |               |                    | 5,789                |
| Total Corporate Services   |                 | 3,972,006   | 679,101      | 3,292,905                |      |  | 2,981,615                      | 288,119          | 2,027,764        | 633,569       | 32,163             | 311,290              |
| Development Services       |                 |             |              |                          |      |  |                                |                  |                  |               |                    |                      |
| Development Approvals      |                 |             |              |                          |      |  |                                |                  |                  |               |                    |                      |
| Development                | Internal Orders | 27,100      | 27,018       | 82                       | 0%   |  |                                |                  |                  |               |                    | 82                   |
|                            | Capital         | 178,200     | 179,664      | (1,464)                  | -1%  |  |                                |                  |                  |               |                    | (1,464)              |
| Environment                | Internal Orders | 251,854     | 84,366       | 167,488                  | 67%  |  | 159,003                        | 17,750           | 35,029           | 98,250        | 7,974              | 8,485                |
| Community Development      |                 |             |              |                          |      |  |                                |                  |                  |               |                    |                      |
| Bylaw & Parking            | Internal Orders | 132,478     | 42,086       | 90,392                   | 68%  |  | 57,246                         |                  |                  | 57,246        |                    | 33,146               |
|                            | Capital         | 1,103,425   | 942,129      | 161,296                  | 15%  |  | 139,725                        |                  |                  | 139,725       |                    | 21,571               |
| Community Planning         | Internal Orders | 1,261,413   | 676,929      | 584,484                  | 46%  |  | 574,552                        | 100,000          | 185,434          | 176,773       | 112,345            | 9,932                |
| Economic Development       | Internal Orders | 100,000     | 93,116       | 6,884                    | 7%   |  | 6,884                          | 6,884            |                  |               |                    | -                    |
| Social Planning            | Internal Orders | 961,365     | 601,993      | 359,372                  | 37%  |  | 330,246                        | 100,000          | 195,246          | 35,000        |                    | 29,126               |
| Real Estate                | Capital         | 3,697,106   | 2,027,026    | 1,670,080                | 45%  |  | 444,726                        |                  |                  | 319,726       | 125,000            | 1,225,354            |
| Total Development Services |                 | 7,712,941   | 4,674,327    | 3,038,614                |      |  | 1,712,382                      | 224,634          | 415,709          | 826,720       | 245,319            | 1,326,232            |
| ENGPW                      |                 |             |              |                          |      |  |                                |                  |                  |               |                    |                      |
| ENGPW                      | Internal Orders | 3,083,056   | 1,090,388    | 1,992,668                | 65%  |  | 1,714,023                      | 1,031,852        | 394,026          | 285,145       | 3,000              | 278,645              |
|                            | Capital         | 22,184,372  | 9,726,082    | 12,458,290               | 56%  |  | 10,336,642                     | 602,320          | 1,040,637        | 8,498,685     | 195,000            | 2,121,648            |
| Sewer                      | Internal Orders | 1,387,723   | 848,633      | 539,090                  | 39%  |  | 436,641                        |                  | 392,561          | 44,080        |                    | 102,449              |
|                            | Capital         | 9,606,481   | 4,927,930    | 4,678,551                | 49%  |  | 4,025,733                      |                  | 2,429,997        | 807,517       | 788,219            | 652,818              |
| Water                      | Internal Orders | 2,588,270   | 910,213      | 1,678,057                | 65%  |  | 853,196                        |                  | 755,696          | 97,500        | -                  | 824,861              |
|                            | Capital         | 19,594,549  | 8,939,764    | 10,654,785               | 54%  |  | 3,865,883                      |                  | 3,155,881        | 710,002       |                    | 6,788,902            |
| Total ENGPW                |                 | 58,444,451  | 26,443,010   | 32,001,441               |      |  | 21,232,118                     | 1,634,172        | 8,168,798        | 10,442,929    | 986,219            | 10,769,323           |
| Nanaimo Fire Rescue        |                 |             |              |                          |      |  |                                |                  |                  |               |                    |                      |
| NFR                        | Internal Orders | 318,485     | 296,523      | 21,962                   | 7%   |  | 79,896                         | 79,896           |                  |               |                    | (57,934)             |
|                            | Capital         | 8,013,790   | 4,566,711    | 3,447,079                | 43%  |  | 3,444,310                      |                  |                  | 2,205,460     | 1,238,850          | 2,769                |
| FireComm                   | Internal Orders | 145,320     | 89,839       | 55,481                   | 38%  |  | -                              |                  |                  |               |                    | 55,481               |
| Total Nanaimo Fire Rescue  |                 | 8,477,595   | 4,953,073    | 3,524,522                |      |  | 3,524,206                      | 79,896           | -                | 2,205,460     | 1,238,850          | 316                  |

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|                                            |                          |                   |                   |                             |            |                   | Funding Source of Carryforward |                     |                   |                    |                         |  |
|--------------------------------------------|--------------------------|-------------------|-------------------|-----------------------------|------------|-------------------|--------------------------------|---------------------|-------------------|--------------------|-------------------------|--|
| Division/Department                        | Project Type             | 2020 Budget       | Expenditures      | Budget<br>Surplus/(Deficit) | %          | Amount Cfwd       | General<br>Revenues            | General<br>Reserves | Stat<br>Reserves  | Other <sup>1</sup> | Variance<br>After Cfwds |  |
| <b>Parks, Recreation and Culture</b>       |                          |                   |                   |                             |            |                   |                                |                     |                   |                    |                         |  |
| <i>Facilities and Park Ops</i>             |                          |                   |                   |                             |            |                   |                                |                     |                   |                    |                         |  |
| Facilities                                 | Internal Orders          | 778,965           | 472,040           | 306,925                     | 39%        | 281,259           | 233,445                        | 47,814              |                   |                    | 25,666                  |  |
| Civic Properties                           | Capital                  | 132,947           | 65,484            | 67,463                      | 51%        | 67,463            | 67,463                         |                     |                   |                    | -                       |  |
| Parks                                      | Internal Orders          | 1,203,396         | 690,246           | 513,150                     | 43%        | 414,211           | 269,034                        | 145,177             |                   |                    | 98,939                  |  |
|                                            | Capital                  | 5,316,204         | 3,394,040         | 1,922,164                   | 36%        | 1,633,439         | 379,116                        | 129,802             | 1,048,078         | 76,443             | 288,725                 |  |
| <i>Recreation and Culture</i>              |                          |                   |                   |                             |            |                   |                                |                     |                   |                    |                         |  |
| Recreation                                 | Internal Orders          | 537,466           | 343,927           | 193,539                     | 36%        | 152,573           | 121,186                        |                     | 22,958            | 8,429              | 40,966                  |  |
|                                            | Capital                  | 496,321           | 107,969           | 388,352                     | 78%        | 266,610           |                                | 22,400              | 244,210           |                    | 121,742                 |  |
| Aquatics                                   | Internal Orders          | 617,455           | 375,278           | 242,177                     | 39%        | 147,341           | 2,250                          | 14,973              | 130,118           |                    | 94,836                  |  |
|                                            | Capital                  | 1,824,019         | 726,584           | 1,097,435                   | 60%        | 1,051,969         |                                | 70,784              | 981,185           |                    | 45,466                  |  |
| Arenas                                     | Internal Orders          | 89,253            | 18,380            | 70,873                      | 79%        | 70,873            | 2,043                          |                     | 68,830            |                    | -                       |  |
|                                            | Capital                  | 110,425           | 70,661            | 39,764                      | 36%        | 22,160            |                                |                     | 22,160            |                    | 17,604                  |  |
| Culture                                    | Internal Orders          | 296,353           | 96,885            | 199,468                     | 67%        | 222,326           | 28,753                         | 154,773             | 38,800            |                    | (22,858)                |  |
|                                            | Capital                  | 672,485           | 72,751            | 599,734                     | 89%        | 551,625           |                                | 7,400               | 544,225           |                    | 48,109                  |  |
| Community Development                      | Internal Orders          | 200,000           | -                 | 200,000                     | 0%         |                   |                                |                     |                   |                    | 200,000                 |  |
| <b>Total Parks, Recreation and Culture</b> |                          | <b>12,275,289</b> | <b>6,434,245</b>  | <b>5,841,044</b>            |            | <b>4,881,849</b>  | <b>1,103,290</b>               | <b>593,123</b>      | <b>3,100,564</b>  | <b>84,872</b>      | <b>959,195</b>          |  |
| <b>COVID - 19 <sup>2</sup></b>             |                          |                   |                   |                             |            |                   |                                |                     |                   |                    |                         |  |
| Pandemic Response                          | Internal Orders          |                   | 581,739           | (581,739)                   |            |                   |                                |                     |                   |                    | (581,739)               |  |
| Parks Ambassadors                          | Internal Orders          |                   | 114,058           | (114,058)                   |            |                   |                                |                     |                   |                    | (114,058)               |  |
| Water Safety Team                          | Internal Orders          |                   | 27,592            | (27,592)                    |            |                   |                                |                     |                   |                    | (27,592)                |  |
| <b>Total COVID - 19 Internal Orders</b>    |                          | <b>-</b>          | <b>723,389</b>    | <b>(723,389)</b>            |            | <b>-</b>          | <b>-</b>                       | <b>-</b>            | <b>-</b>          | <b>-</b>           | <b>(723,389)</b>        |  |
|                                            | Internal Orders          | 15,401,880        | 8,077,611         | 7,324,269                   | 48%        | 5,903,467         | 2,132,212                      | 2,432,402           | 1,174,618         | 164,235            | 1,420,802               |  |
|                                            | Projects                 | 75,670,406        | 35,896,318        | 39,774,088                  | 53%        | 28,547,775        | 1,198,899                      | 8,877,240           | 16,048,124        | 2,423,512          | 11,226,313              |  |
| <b>Total Projects</b>                      |                          | <b>91,072,286</b> | <b>43,973,929</b> | <b>47,098,357</b>           | <b>52%</b> | <b>34,451,242</b> | <b>3,331,111</b>               | <b>11,309,642</b>   | <b>17,222,742</b> | <b>2,587,747</b>   | <b>12,647,115</b>       |  |
| <b>Cost Centres</b>                        |                          |                   |                   |                             |            |                   |                                |                     |                   |                    |                         |  |
|                                            | CAO Office               |                   |                   |                             |            | 15,000            | 15,000                         |                     |                   |                    |                         |  |
|                                            | Economic Development     |                   |                   |                             |            | 171,160           | 171,160                        |                     |                   |                    |                         |  |
|                                            | Nanaimo Fire Rescue      |                   |                   |                             |            | 12,900            |                                |                     | 12,900            |                    |                         |  |
|                                            | Other Grants - Rent Bank |                   |                   |                             |            | 90,603            |                                |                     | 90,603            |                    |                         |  |
| <b>Total Cost Centres</b>                  |                          |                   |                   |                             |            | <b>289,663</b>    | <b>186,160</b>                 | <b>-</b>            | <b>103,503</b>    | <b>-</b>           |                         |  |
| <b>Grand Total - All</b>                   |                          | <b>91,072,286</b> | <b>43,973,929</b> | <b>47,098,357</b>           |            | <b>34,740,905</b> | <b>3,517,271</b>               | <b>11,309,642</b>   | <b>17,326,245</b> | <b>2,587,747</b>   |                         |  |

<sup>1</sup>Private contributions, grants, borrowing, sale of assets

<sup>2</sup> COVID-19 Restart Grant used to fund Parks Ambassadors, Water Safety Team and Pandemic Response costs not covered by Emergency Management BC