

ATTACHMENT A

	2020 Budget	2020 Actual	Surplus (Deficit)	Analysis
Administration				
CAO Office	1,058,475	895,768	162,707	Unspent Legal fees - \$170,000
Communications	501,850	477,659	24,191	
Human Resources	2,137,945	1,984,604	153,341	Unspent Employment Expenses - \$229,000; Instructor & Management contracted services underspent \$142,000; Legal Fees overspent \$216,000
Legislative Services	2,214,422	2,051,182	163,240	
	\$ 5,912,692	\$ 5,409,213	\$ 503,479	
Corporate Services				
Corporate Services Administration	241,093	232,856	8,237	
Financial Services and Purchasing	4,326,160	4,139,218	186,942	Wage savings of \$103,000; Travel and conference savings \$42,000
General Administration	(867,445)	(651,099)	(216,346)	Sun Life Health and Dental \$250,000; Post Employment Benefits cost \$542,000
Grants in Aid & Special Celebrations	93,450	71,507	21,943	
Information Technology	4,407,727	3,976,705	431,022	Software licence savings \$108,000; Wage savings of \$180,000
Emergency Management	230,323	219,529	10,794	
Police Services	29,315,500	30,129,866	(814,366)	RCMP Severance Accrual \$1.5M; Wage savings in Police Services \$450,000
	\$ 37,746,808	\$ 38,118,582	\$ (371,774)	
Development Services				
Development Services Admin	968,313	952,075	16,238	
Community Development				
Permit Centre & Business Licencing	(489,811)	(669,861)	180,050	Business Licence Revenues - \$123,000 higher than budget
Bylaw Enforcement Including Parking	1,584,861	1,395,896	188,965	Bylaw Enforcement wage savings totalling \$120,000
Community Planning	932,382	770,112	162,270	Wage savings of \$95,000
Economic Development	602,053	425,658	176,395	Vacant position - wage savings of \$155,000
Real Estate	290,643	246,052	44,591	
Social Planning	548,565	503,067	45,498	
Development Approvals				
Building Inspections	(141,086)	(119,124)	(21,962)	
Current Planning	783,126	676,099	107,027	
Engineering Development	652,133	589,054	63,079	
Environment	361,105	336,329	24,776	
Subdivisions	383,457	249,200	134,257	Two vacancies contributed to a wage savings of \$125,000
	\$ 6,475,741	\$ 5,354,557	\$ 1,121,184	
Parks, Recreation & Culture				
PRC Administration	657,390	630,753	26,637	
Facility & Parks Operations				
Parks Operations	8,122,361	8,196,016	(73,655)	
Facility and Park Ops Admin	267,741	272,341	(4,600)	
Civic Properties	49,164	84,141	(34,977)	
Facility Planning & Maintenance	1,586,834	1,631,151	(44,317)	
Recreation & Culture				
Aquatics Operations	4,589,205	3,340,862	1,248,343	Cost savings due to pool closures due to COVID-19
Arena Operations	1,499,276	1,436,176	63,100	
Culture & Events	2,496,598	2,208,072	288,526	Wage savings of \$68,000 due to vacancies in the first half of the year; Grant expenditures \$101,000 lower than expected
Community Development - PRC	(1,280,818)	(1,308,318)	27,500	
Recreation Services	3,885,737	3,539,982	345,755	Cost savings due to Community Centre closures due to COVID-19
Tourism	668,722	562,381	106,341	Unspent Tourism Vancouver Island funds
Recreation and Culture Administration	181,485	166,019	15,466	
	\$ 22,723,695	\$ 20,759,576	\$ 1,964,120	

City of Nanaimo
Summary of 2020 Surplus
December 31, 2020

	2020 Budget	2020 Actual	Surplus (Deficit)	Analysis
Engineering and Public Works ENGPW Administration	188,808	177,695	11,113	
Engineering	3,269,572	2,952,775	316,797	Wage savings of \$247,000 due to position vacancies
Public Works				
Cemetery Operations	209,098	176,291	32,807	
Fleet Operations	(1)	-	(1)	
PW Support Services	1,146,662	1,132,921	13,741	
Sanitation	536,882	935,005	(398,123)	Garbage Collection Services are over budget by \$309,000
Storm Drainage	3,075,395	2,733,387	342,008	Position Vacancies resulted in Wage savings of \$146,000; Materials and supplies savings \$95,000
Transportation	8,936,921	7,973,649	963,272	Vacant positions contribute to wage savings totaling \$394,000; Street light electricity savings of \$158,000
	\$ 17,363,337	\$ 16,081,723	\$ 1,281,614	
Fire Rescue				
Emergency Services Communications 911	555,784	610,529	(54,745)	
NFR Fire Services	16,980,473	16,151,017	829,456	VIERA revenues \$138,000 higher than budget, in addition to unbudgeted fire suppression wage recoveries totaling \$173,000
	\$ 17,536,257	\$ 16,761,546	\$ 774,711	
Utilities				
Sewer	-	(618,624)	618,624	Sewer user fee revenues are \$502,000 higher than budget
Water	-	393,567	(393,567)	Water user fee revenues are \$537,000 lower than budget
	\$ -	\$ (225,057)	\$ 225,057	
Other				
Port of Nanaimo Centre Operations (VICC)	2,671,201	2,882,819	(211,618)	
Corporate Facilities	630,124	703,720	(73,596)	This deficit is due to lost revenues as a result of the COVID-19 pandemic
	\$ 3,301,325	\$ 3,586,539	\$ (285,214)	
General Revenue	\$ (111,059,855)	\$ (114,554,335)	\$ 3,494,480	COVID-19 Restart Grant \$4.4M contributed to surplus; Offset by Casino revenue loss of \$655,000 and Pandemic Internal Order of \$495,000. Investment income \$401,000 higher than budgeted.
Total All Services	\$ -	\$ (8,707,657)	\$ 8,707,657	

Breakdown of Surplus by Fund:

General Revenue Fund	\$ -	\$ (8,482,600)	\$ 8,482,600
Sewer Revenue Fund	-	(618,624)	618,624
Water Revenue Fund	-	393,567	(393,567)
	\$ -	\$ (8,707,657)	\$ 8,707,657