

Attachment A: Summary of 2022 Surplus
December 31, 2022

	2022 Actual	2022 Budget	Surplus (Deficit)	Analysis
CITY ADMINISTRATION				Position vacancies combined with lower than anticipated contracted services costs Lower than budgeted contracted services and space rental costs
CAO Office	940,234	1,030,384	90,150	
Communications	446,782	523,195	76,413	
Human Resources	1,870,176	2,151,096	280,920	
Legislative Services	2,338,949	2,465,576	126,627	Position vacancy combined with savings due to the delayed start up of the Nanaimo Prosperity Corporation Interest rate increase on VICC debt
	\$ 5,596,141	\$ 6,170,251	\$ 574,110	
CORPORATE & BUSINESS DEVELOPMENT				
Administration	268,687	254,614	(14,073)	
Economic Development	168,615	730,173	561,558	Wage savings due to position vacancies combined with reduced spending on conferences and travel Unplanned contaminated sites liability for the Machleary Street property acquired through tax sale
Port of Nanaimo Centre	2,810,878	2,659,328	(151,550)	
Real Estate	239,473	254,740	15,267	
System Planning Organization (SPO)	480,000	480,000	-	
Tourism	709,448	709,448	-	Wage savings due to vacant positions combined with hardware and software savings Wage savings due to position vacancies Wage savings due to position vacancies
	\$ 4,677,101	\$ 5,088,303	\$ 411,202	
CORPORATE SERVICES				
Financial Services and Purchasing	4,768,379	5,053,264	284,885	
General Administration	929,853	(604,023)	(1,533,876)	Higher than anticipated building permit revenue
Grants in Aid & Special Celebrations	52,497	80,950	28,453	
Information Technology	4,356,100	4,926,555	570,455	
Police Services	4,942,439	5,535,166	592,727	
RCMP Contract	27,080,045	30,054,118	2,974,073	Wage savings due to position vacancies combined with reduced spending on conferences and travel Unplanned contaminated sites liability for the Machleary Street property acquired through tax sale
Corporate Facilities	617,023	640,842	23,819	
	\$ 42,746,336	\$ 45,686,872	\$ 2,940,536	
DEVELOPMENT SERVICES				
Administration	734,019	709,724	(24,295)	Wage savings due to position vacancies
Bylaw Enforcement Including Parking	2,127,195	2,646,483	519,288	
Community Development				
Administration	191,427	200,305	8,878	
Community Planning	815,402	1,072,772	257,370	Wage savings due to position vacancies
Social Planning	373,425	430,348	56,923	
Sustainability	239,220	225,189	(14,031)	
Development Approvals				
Administration	205,060	201,789	(3,271)	Higher than anticipated building permit revenue
Building Inspections	(627,965)	(46,166)	581,799	
Current Planning	719,556	805,663	86,107	
Engineering Development	673,826	674,119	293	
Environment	224,392	237,203	12,811	Wage savings due to position vacancies
Permit Centre & Business Licencing	(665,294)	(611,975)	53,319	
Subdivisions	357,302	413,491	56,189	
	\$ 5,367,565	\$ 6,958,945	\$ 1,591,380	
PARKS, RECREATION & CULTURE				Higher than anticipated operating costs for the Serauxman Stadium
Administration	510,187	555,149	44,962	
Facility and Parks Operations				
Civic Properties	(2,431)	(7,680)	(5,249)	
Facility Planning & Maintenance	1,317,168	1,254,352	(62,816)	Wage savings due to lifeguard shortages/reduced operating hours
Administration	434,316	434,990	674	
Parks Operations	9,383,606	9,223,732	(159,874)	
Recreation & Culture				
Aquatics Operations	4,486,368	5,034,322	547,954	Wage savings due to position vacancies
Arena Operations	1,598,128	1,499,105	(99,023)	
Culture & Events	2,456,328	2,626,001	169,673	
Community Development	(1,252,627)	(1,227,427)	25,200	
Administration	184,094	195,670	11,576	Wage savings due to position vacancies and Beban Park utility cost savings
Recreation Services	3,717,815	3,995,917	278,102	
	\$ 22,832,952	\$ 23,584,131	\$ 751,179	
ENGINEERING & PUBLIC WORKS				Snow and ice control costs are significantly higher than planned Clean team position vacancies Reduced spending on projects combined with wage and contracted services savings
Administration	197,019	194,091	(2,928)	
Engineering	3,811,857	3,893,811	81,954	
Public Works				
Cemetery Operations	252,300	229,501	(22,799)	Unbudgeted wage recoveries
Fleet Operations	27,500	27,500	-	
Support Services	1,217,414	1,210,382	(7,032)	
Transportation	9,343,754	8,910,710	(433,044)	
Sanitation	625,900	807,008	181,108	Higher than anticipated revenue from the contributing entities Multiple unprecedented interest rate increases \$300K increase in outstanding BC Assessment appeals combined with an increase in interest paid on tax appeals due to rate increases
Drainage	2,572,231	2,846,626	274,395	
	\$ 18,047,975	\$ 18,119,629	\$ 71,654	
FIRE				
Emergency Management	172,449	262,861	90,412	Unbudgeted wage recoveries
Emergency Services Communications 911	346,959	349,416	2,457	
NFR Fire Services	17,953,127	18,215,455	262,328	
	\$ 18,472,535	\$ 18,827,732	\$ 355,197	
GENERAL REVENUE				Higher than anticipated revenue from the contributing entities Multiple unprecedented interest rate increases \$300K increase in outstanding BC Assessment appeals combined with an increase in interest paid on tax appeals due to rate increases
BIA Levy	-	-	-	
Grants in Lieu of Taxes	(3,890,614)	(3,569,548)	321,066	
Investment Income	(3,765,558)	(1,400,000)	2,365,558	
Miscellaneous Income	65,242	(705,600)	(770,842)	Higher than anticipated user fees combined with wage savings Wage savings
Provincial Revenue Sharing	(848,056)	(825,000)	23,056	
Real Property Taxes	(130,967,884)	(131,066,161)	(98,277)	
Transfer to/from Reserves	8,065,855	8,065,855	-	
Vancouver Island Regional Library	5,055,555	5,064,591	9,036	Higher than anticipated user fees combined with wage savings Wage savings
	\$ (126,285,460)	\$ (124,435,863)	\$ 1,849,597	
Total General Fund	\$ (8,544,855)	\$ -	\$ 8,544,855	
Sewer Fund	\$ (224,302)	\$ -	\$ 224,302	Higher than anticipated user fees combined with wage savings Wage savings
Water Fund	\$ (198,344)	\$ -	\$ 198,344	
Total All Services	\$ (8,967,501)	\$ -	\$ 8,967,501	