

Attachment A: Summary of 2025 Surplus
December 31, 2025

	2025 Actual	2025 Budget	Surplus (Deficit)	Analysis
CITY ADMINISTRATION				
CAO Office	1,070,812	1,179,948	109,136	Legal and consulting expense savings
Communications	698,668	683,337	(15,331)	Wage and benefit savings due to vacancies combined with consulting and contracted services savings
Human Resources	2,383,494	2,641,254	257,760	Legal and consulting expense savings combined with travel and conference savings
Legislative Services	2,648,666	2,919,966	271,300	
	\$ 6,801,640	\$ 7,424,505	\$ 622,865	
CORPORATE SERVICES				
Administration	289,636	314,440	24,804	Wage and benefit savings due to numerous vacancies combined with travel and conference savings
Financial Services & Supply Chain Mgmt	5,529,263	6,079,291	550,028	Wage and benefit savings combined with software subscription and consulting savings
Information Technology	6,878,893	7,111,940	233,047	
General Administration	221,118	(62,953)	(284,071)	Post employment benefits provision
Grants in Aid & Special Celebrations	204,651	196,257	(8,394)	
Corporate Facilities	773,586	715,954	(57,632)	
Corporate & Business Development				
Administration	46,141	294,940	248,799	Senior management position vacancy combined with consulting and travel savings
Economic Development	829,660	854,522	24,862	
Port of Nanaimo Centre	3,114,648	3,114,411	(237)	
Real Estate	374,227	421,787	47,560	
Tourism	752,653	752,653	-	
	\$ 19,014,476	\$ 19,793,242	\$ 778,766	
COMMUNITY SERVICES				
COMMUNITY SAFETY				
Administration				
Administration	86,858	154,888	68,030	
Public Safety				
Bylaw/CSO	3,609,517	4,229,505	619,988	Wage and benefit savings due to numerous vacancies
Parking	-	-	-	
Social Development	657,022	674,968	17,946	
Nanaimo Fire Rescue				
Emergency Management	244,100	278,699	34,599	
Emergency Services Communications 911	848,813	849,165	352	Higher than anticipated VIERA revenues combined with wage and benefit savings due to vacancies and unplanned wage recoveries
Fire Services	26,963,045	27,448,816	485,771	
Police				
Police Support Services	6,667,222	7,771,089	1,103,867	Wage and benefit savings as a result of numerous vacant positions
RCMP Contract	32,624,166	36,640,026	4,015,860	Savings due to numerous member vacancies
	\$ 71,700,743	\$ 78,047,156	\$ 6,346,413	
PARKS, RECREATION & CULTURE				
Administration				
Administration	503,572	582,283	78,711	
Facility & Parks Operations				
Administration	117,416	109,858	(7,558)	
Civic Properties	12,269	7,957	(4,312)	
Facility Planning & Maintenance	1,342,698	1,379,783	37,085	
Parks Operations	12,438,081	12,896,460	458,379	Wage and benefit savings combined with contracted services savings
Recreation & Culture				
Administration	198,017	205,711	7,694	
Aquatics Operations	5,425,629	5,375,561	(50,068)	
Arena Operations	1,524,824	1,534,497	9,673	
Community Development	(1,345,207)	(1,328,810)	16,397	
Culture & Events	3,267,659	3,336,276	68,617	
Recreation Services	4,662,062	4,516,881	(145,181)	Increased wages and benefits due to additional temporary clerks and cashiers
	\$ 28,147,020	\$ 28,616,457	\$ 469,437	
	\$ 99,847,763	\$ 106,663,613	\$ 6,815,850	
PLANNING & DEVELOPMENT				
Administration				
Administration	1,019,854	1,070,801	50,947	Higher than anticipated building permit revenues combined with wage and benefit savings due to a position vacancy
Building Inspections	(342,035)	123,658	465,693	Wage and benefit savings as a result of vacant positions
Community Planning	901,222	1,037,561	136,339	Wage and benefit savings as a result of numerous vacant positions
Current Planning	703,496	1,161,654	458,158	Wage and benefit savings as a result of a vacant position
Engineering Development	765,027	888,229	123,202	
Permit Centre & Business Licencing	(743,329)	(703,338)	39,991	
Subdivisions	482,125	481,603	(522)	
Sustainability	241,509	315,246	73,737	
System Planning Organization (SPO)	480,000	480,000	-	
	\$ 3,507,869	\$ 4,855,414	\$ 1,347,545	
ENGINEERING & PUBLIC WORKS				
Administration				
Administration	297,990	292,639	(5,351)	
Engineering				
Engineering	3,909,042	4,284,454	375,412	Wage and benefit savings due to multiple staff vacancies
Public Works				
Cemetery Operations	177,240	236,256	59,016	
Drainage	3,272,045	3,248,311	(23,734)	
Fleet Operations	502	502	-	
Sanitation	1,191,167	1,422,743	231,576	Wage and benefit savings combined with unplanned wage recoveries
Support Services	1,354,183	1,300,272	(53,911)	Wage and benefit savings combined with snow and ice control and contracted services savings
Transportation	8,734,180	9,630,301	896,121	
	\$ 18,936,349	\$ 20,415,478	\$ 1,479,129	
GENERAL REVENUE				
BIA Levy	-	-	-	
Grants in Lieu of Taxes	(4,662,797)	(4,429,974)	232,823	Higher than anticipated revenues from the contributing entities
Investment Income	(6,300,023)	(5,700,000)	600,023	Slower than anticipated interest rate reductions
Miscellaneous Income	(687,489)	(226,100)	461,389	Decrease in outstanding BC Assessment appeals estimate
Provincial Revenue Sharing	(751,598)	(792,000)	(40,402)	
Real Property Taxes	(168,082,976)	(168,182,969)	(99,993)	
Transfer to/from Reserves	14,013,559	14,013,559	-	
Vancouver Island Regional Library	6,915,232	6,915,232	-	
	\$ (159,556,092)	\$ (158,402,252)	\$ 1,153,840	
Negative Contingency for Vacancies		\$ (750,000)	(750,000)	
Total General Fund	\$ (11,447,995)	\$ -	\$ 11,447,995	
Sewer Fund	\$ (340,938)	\$ -	\$ 340,938	Higher than expected user fee revenue
Water Fund	\$ (1,592,953)	\$ -	\$ 1,592,953	Higher than planned water consumption user fee revenue combined with wage and benefit savings due to vacancies
Total All Services	\$ (13,381,886)	\$ -	\$ 13,381,886	