



TOWN OF SIDNEY

REPORT TO COMMITTEE

TO: Audit & Finance Committee

FROM: Troy Restell, Manager of Finance

DATE: July 22, 2014 **FILE NO.:** 1700-20 - Quarterly
Financial Reports

SUBJECT: BUDGET VARIANCE REPORT – FIRST HALF OF 2014

PURPOSE:

To provide an update to the Committee on the financial results for the first half of the 2014 fiscal year.

DISCUSSION:

Attached is a copy of the Budget Variance Report covering roughly the first half of 2014. As per Council Policy FN-008, this is the first of three regular financial reports to be brought forward to Council. A similar report will follow after the three-quarter mark of the year. The year end report is presented following each year's audit, along with the financial statements.

Year to date results for both revenues and expenses are presented up to the date of this report, rather than just to the 6-month mark, in order to present the most up to date information on financial results. The Operating results are presented on a net basis; that is, revenues and expenses have been combined and presented as a single amount. A one-sided or misleading view of financial results can result when revenues and expenses are presented separately, where results presented on a net basis are more complete. The Capital results are presented on an expenditure basis (i.e. actual expenditures vs budget).

Overall, financial results for the year are meeting expectations, with both revenues and expenses following budget and previous year trends. More detailed comments follow below, with note #'s corresponding to the attached report. Actual and budget amounts represented as negative are net revenues, while positive amounts are net expenses. In the Variance column, a positive number indicates that there is budget remaining. A negative number indicates that the budget has been exceeded, or in the case of net revenues, that revenue remains to be realized.

As not all revenues and expenditures follow a regular monthly pattern throughout the year, caution should be taken in interpreting the "% of Budget" column, which has been provided as a rough indicator of results to date.

General Operating Fund

1. Property Taxes and Grants-in-lieu are recognized in the first half of the year and represent 95% of this budget. Collections of property taxes stand at 97% and follow trends established in recent years. Investment revenues are on track to meet budgeted expectations, with the majority of returns being generated in the last half of the year.
2. Driver Services is a profit centre that is budgeted to realize annual net revenues as opposed to net expenses. Year-end results should be close to the projected amount of net revenues.
3. The Town's liability insurance policy for 2014 has been paid in full and represents 60% of this budget.
4. The majority of expenses related to the 2014 municipal elections will occur closer to the election in November.
5. The police contract with the RCMP has been paid to the end of March, representing the 1st quarter. The 2nd quarter invoice will be received in the coming weeks. Looking forward to the end of the fiscal year, it is expected that policing contract expenses will be less than budget. The Detachment is in the process of hiring the additional (15th) officer.
6. The Fire Department's annual property insurance for 2014 has been paid in full and represents 14% of this budget.
7. This represents the Fire Department's annual transfer of \$120,000 to the Town's vehicle replacement reserve.
8. Payment to Central Saanich for administration of the Peninsula Emergency Measures Organization (PEMO) is processed at year end.
9. Business licence revenues are recorded in the 1st half of the year and represent the majority of revenues in this budget.
10. This function represents the net results of building permit revenue and related building inspection services expenses. Building permit revenues and expenses are on target for the year to date, but some of these revenues will likely be deferred at the end of the year if the associated construction projects are not completed.
11. Dog licence revenues are recorded in the 1st half of the year and represent all the revenues in this function. This has resulted in the net results appearing to be under budget to date, but expenses are tracking at 50% of budget.
12. The net results in this division are on track to realize budget. Of note, less than expected vandalism has resulted in lower related expenses and the annual transfer of \$26,000 to the Town's vehicle replacement reserve is complete.

13. The Roads division is tracking budget and is not expected to exceed the annual budget. Of note, there was minimal storm damage during the winter season, thus resulting in lower expenses. The nil expenses with retaining walls will change, as some repair work is planned in the Fall, and the Seawall Vulnerability Study, budgeted at \$25,000, is also to be completed.
14. These are Town expenses associated with third party events and infrastructure works related to particular development. This amount represents a timing difference between the incurred expenses and the recovery of those expenses. At year end, there will be full recovery for most items, and a net balance of close to zero.
15. Most revenues in this function are collected early in the year, including the recovery of Crown licence fees from Port Sidney and the annual rent due from Washington State Ferries.
16. The annual video inspection of storm drains is scheduled for the Fall.
17. Tulista Park drainage improvements were required for the new playground equipment and resulted in \$14,000 of unbudgeted expenses.
18. The majority of catch basin cleaning was performed in January and February.
19. The hydrant program, which includes drainage and operational inspection, is completed in the Fall.
20. The Solid Waste Disposal function represents the expenses incurred by the Town for garbage collection and the offsetting revenues collected through the quarterly garbage levy billed on the Utility Statement. The Town has collected the garbage levy to the end of June, while the contractor has billed the Town to the end of May.
21. Much of the Parks division budget is seasonal and the bulk of expenses are incurred during the summer months. Overall expenses are tracking previous trends and net results are not expected to exceed budget.
22. This represents rent paid by the Vancouver Island Regional Library to occupy the Town's library. Rent to date has been paid to the end of July.
23. Strata fees for the Shoal Centre have been paid to the end of July.
24. Payment to the Saanich Peninsula Museum Society for operation of the museum and strata fees for the Shaw Ocean Discovery Centre have been paid to July.
25. This represents the net fiscal transfers to and from internal funds. Transfers of note include \$102,000 to the computer replacement reserve, \$155,000 to the Ferry Terminal reserve, \$109,000 to the vehicle replacement reserve and \$860,300 to the infrastructure replacement reserve. The annual transfers have been completed.

Remaining in this function is the year-end transfer of taxation funding for Capital, as well as the budgeted \$200,000 funding from prior year surplus, if required.

26. This primarily represents the contingency budget of \$120,000, which is unspent.
27. The Grants-in-Aid have been distributed and 3 of 4 installments to the Mary Winspear Centre have been paid.

Water and Sewer Operating Funds

28. Annual parcel taxes for both Water and Sewer were collected in the first half of the year, thus making revenues appear higher to date. Water User fees are at 47% for the first half, but the last 2 quarters produce more of the total revenues. Sewer User fees are at 51%, with less of a second half variation.
29. Bulk water purchases from CRD have been billed to the end of June and sit at 45% of budget. More of the budget will be consumed later in the year, as the summer months show more significant volume.
30. Transfers to reserves and capital are done at varying times during the year. No variances are expected in these line items.
31. Although Water Operating currently indicates a surplus of \$80,000, and Sewer Operating a deficit of over \$298,000 (mainly due to CRD payment for share of treatment plant expenses), these variances are largely due to the timing of certain revenues and expenses. It is expected that budget will be achieved in both the Water and Sewer funds at fiscal year-end; this includes a repayment to Sewer Surplus to bring the balance back in line with policy.
32. The Inflow & Infiltration program, which repairs sewer lines to reduce the infiltration and inflow that enters the sewer system, commences in the Fall.

Capital Expenditures

Only a handful of Capital projects have been entirely completed for the year, and there are several infrastructure projects that will see significant expenditures over the remainder of this year. Still others will likely be carried forward for completion in 2015. Much of the emphasis in the first half of the year was on installing new street furniture on Beacon Avenue and installation of new playground equipment at Tulista Park.

There are no significant concerns regarding the overall capital budget, but comments on some capital projects will follow. More complete information will be available for the next quarterly report.

33. This project is now complete, but is slightly over budget. The project involved installing a new presentation projector and laptop docking station for clearer and

more efficient presentations. Additionally, the existing audio system was upgraded to accommodate those with hearing disabilities.

34. This project involves the replacement of street furniture along Beacon Avenue and is ongoing.
35. The project of replacing the playground structures in Tulista Park is now complete. There are still outstanding invoices and it is expected that this project will be slightly over budget.
36. Purchase of additional space for the Sidney Historical Museum is now complete.
37. Paving of Second Street, from Ocean Ave to Orchard Ave, is now complete and roughly on budget.
38. Relocation of services to a new water main on Mills Road, between Bowerbank Rd and Pleasant St, is now complete. The project exceeded budget as the main was extended an additional 6m to avoid the newly repaved road from being dug up again, as the water main under Bowerbank is slated to be replaced in the 20 year plan. The project will not result in a tax impact, as it is funded from reserves. As well, it is expected that cost savings will be realized from other infrastructure projects that are scheduled during this year.
39. This project, involving the replacement of concrete pipe sewer main on Second Street, between Beacon and Mt. Baker, is now complete and under budget.
40. The relining of sewer pipe on Resthaven Drive using trenchless technology is now complete.

FINANCIAL IMPLICATIONS:

While several capital projects have been completed, and year-to-date expenditures seem to be mostly in line, there are still many projects that remain. In particular, there are many infrastructure projects that are just getting underway. The next quarterly report, which will be distributed near the end of October, will provide a better indication of expected year-end results.

There are no areas of concern at this time. It is anticipated that any overages identified above will be covered through savings in other expenditure areas.

RECOMMENDATION:

That this report be received for information.

Respectfully submitted:

I concur:

I concur:

Troy Restell
Manager of Finance

Andrew Hicik
Director of Corporate
Services

Randy Humble
Chief Administrative Officer

	2014 YTD Actual	2014 Budget	YTD Variance	% of Budget	Note #
GENERAL OPERATING					
GENERAL REVENUE					
Taxation, Interest & Gov't Transfers	\$ (10,850,813)	\$ (11,001,679)	\$ (150,866)	99%	1
General Revenue	(10,850,813)	(11,001,679)	(150,866)	99%	
CORPORATE SERVICES					
11010 - Legislative - Council	104,236	201,254	97,018	52%	
11020 - Legislative - Committees	4,629	7,500	2,871	62%	
Legislative	108,865	208,754	99,889	52%	
12020 - Gen Admin - Admin Services	274,478	578,146	303,668	47%	
12050 - Gen Admin - Financial Mgmt	296,396	616,811	320,415	48%	
12060 - Gen Admin - Motor Vehicle	(22,175)	(65,450)	(43,275)	34%	2
12080 - Gen Admin - Common Services	100,965	123,900	22,935	81%	3
12090 - Gen Admin - Computer Services	304,635	506,055	201,420	60%	
12610 - Gen Admin - Yards and Grounds	9,286	20,000	10,714	46%	
12620 - Gen Admin - Buildings	47,174	93,156	45,982	51%	
12710 - Gen Admin - Fiscal Transfers	(149,166)	(298,333)	(149,167)	50%	
General Administration	861,591	1,574,285	712,694	55%	
19010 - Gen Admin - Elections	470	6,000	5,530	8%	4
Elections	470	6,000	5,530	8%	
PROTECTIVE SERVICES					
21020 - Police - Administration	172,671	309,646	136,975	56%	
21070 - Police - Prevention & Protection	406,973	1,767,175	1,360,202	23%	5
21690 - Police - Building	29,368	50,989	21,621	58%	
Police Protection	609,012	2,127,810	1,518,798	29%	
22610 - Court House - Grounds	1,286	3,000	1,714	43%	
22620 - Court House - Building	13,001	25,971	12,970	50%	
Court House	14,287	28,971	14,684	49%	
23020 - Fire - Administration	135,025	241,035	106,010	56%	
23030 - Fire - Training	97,512	182,620	85,108	53%	
23060 - Fire - Investigation&Preven'n	117,161	228,416	111,255	51%	
23070 - Fire - Fire Alarm Systems	46,592	80,463	33,871	58%	
23080 - Fire - Fire Fighting Force	108,064	219,759	111,695	49%	
23610 - Fire - Yards & Grounds	2,177	2,476	299	88%	
23620 - Fire - Building	47,221	67,105	19,884	70%	6
23640 - Fire - Equipment	8,185	18,075	9,890	45%	
23650 - Fire - Vehicles	10,974	29,125	18,151	38%	
23710 - Fire - Fiscal Services	120,000	120,000		100%	7
Fire Protection	692,911	1,189,074	496,163	58%	
24020 - PEMA - Administration		16,500	16,500	0%	8
24050 - PEMA - Emergency Programs	2,647	17,500	14,853	15%	
Emergency Measures	2,647	34,000	31,353	8%	
26000 - Bylaw Enforc - General	(87,258)	(92,900)	(5,643)	94%	9
26060 - Bylaw Enforc - Protective Ins	6,731	7,760	1,029	87%	10
26080 - Bylaw Enforc - Animal Control	11,128	36,800	25,673	30%	11
26100 - Bylaw Enforc - Bylaw & Parking Enforcement	51,760	92,650	40,890	56%	
26650 - Bylaw Enforc - Vehicles	1,332	2,750	1,418	48%	
Bylaw Enforcement	(16,307)	47,060	63,367	-35%	

ENGINEERING & WORKS

31020 - Trans-Com Serv - Administration	154,885	284,787	129,902	54%	
31030 - Trans-Com Serv - Training	7,505	26,050	18,545	29%	
31060 - Trans-Com Serv - Eng Services	168,905	358,029	189,124	47%	
31410 - Trans-Com Serv - Vandalism	5,025	20,574	15,549	24%	
31510 - Trans-Com Serv - Public Washrms	10,041	23,112	13,071	43%	
31610 - Trans-Com Serv - Yards&Grounds	25,537	52,316	26,779	49%	
31620 - Trans-Com Serv - Buildings	50,001	86,504	36,503	58%	
31630 - Trans-Com Serv - Small Tools	5,463	10,870	5,407	50%	
31635 - Trans-Com Serv - Safety Equipm	2,030	7,283	5,253	28%	
31640 - Trans-Com Serv - Equipment PW	17,348	40,134	22,786	43%	
31650 - Trans-Com Serv - Vehicles	24,814	22,475	(2,339)	110%	
31660 - Trans-Com Serv - Welding Shop	6,453	9,901	3,448	65%	
Common Services - Transportation	478,007	942,035	464,028	51%	12
32020 - Roads - Administration	63,647	121,659	58,012	52%	
32070 - Roads - Traffic Services	33,155	114,380	81,225	29%	
32080 - Roads - Street Lighting	71,609	127,128	55,519	56%	
32120 - Roads - Patching & Shouldering	96,896	172,216	75,320	56%	
32130 - Roads - Curb & Gutter Repairs	25,055	31,587	6,532	79%	
32210 - Roads - Boulevards&Cul-de-Sacs	25,292	48,457	23,165	52%	
32220 - Roads - Boulevard Trees	34,327	50,893	16,566	67%	
32230 - Roads - Storm Damage	2,709	16,414	13,705	17%	
32240 - Roads - Retaining Walls		43,303	43,303	0%	
32310 - Roads - SidewalkWalkway& Lanes	33,592	99,315	65,723	34%	
32410 - Roads - Snow Clearing&Removal	16,366	35,088	18,722	47%	
32510 - Roads - Street Sweeping	8,959	20,849	11,890	43%	
32650 - Roads - Vehicles	8,200	16,765	8,565	49%	
Roads	419,806	898,054	478,248	47%	13
33xxx - 3rd Party Work	55,772		(55,772)	0%	
Recoverable Work	55,772		(55,772)	0%	14
34xxx - Bus Shelters	1,127	10,399	9,272	11%	
Public Transit	1,127	10,399	9,272	11%	
35xxx - Parking Lots	(8,741)	(16,841)	(8,100)	52%	
Parking Lots	(8,741)	(16,841)	(8,100)	52%	
36020 - Dock&Port - Administration	8,253	15,772	7,519	52%	
36040 - Dock&Port - Griffith Rd Wharf	680	3,162	2,482	21%	
36050 - Dock&Port - Beacon Wharf	(10,119)	(14,187)	(4,068)	71%	
36100 - Dock&Port - Oil Spill Recovery	408	3,692	3,284	11%	
36220 - Dock&Port - Ferry Trmnl Oprtng	(154,552)	(152,000)	2,552	102%	
36670 - Dock&Port - PortSidney Wtrfrnt	(40,572)	(49,295)	(8,723)	82%	
Dock & Port Facilities	(195,903)	(192,856)	3,047	102%	15
37020 - Storm Drains - Administration	19,391	37,141	17,750	52%	
37110 - Storm Drains - Drainage Ditch	211	5,000	4,789	4%	
37210 - Storm Drains - Prevent'Ve Main	11,716	33,724	22,008	35%	16
37220 - Storm Drains - Repairs	68,828	85,989	17,161	80%	17
37230 - Storm Drains - CatchBasinClrng	8,841	11,722	2,881	75%	18
37910 - Storm Drains - Service Conn'c'n	(7,910)		7,910	0%	
Storm Drains	101,077	173,576	72,499	58%	
38810 - Hydrants - Repair & Install	3,722	41,690	37,968	9%	
Hydrants	3,722	41,690	37,968	9%	19

ENVIRONMENTAL SERVICES

43020 - Enviro Health - Administration	10,094	19,258	9,164	52%	20
43080 - Enviro Health - Sld Waste Disp	(59,561)		59,561	0%	
43090 - Enviro Health - TownGarbageCol	57,242	106,394	49,152	54%	
43100 - Enviro Health - Recycling	2,828	7,350	4,522	38%	
43310 - Enviro Health - Environmental Projects	7,424	11,040	3,616	67%	
Garbage Collection & Disposal	18,027	144,042	126,015	13%	

DEVELOPMENT SERVICES

51020 - Enviro Dev - Administration	173,276	346,940	173,664	50%
Municipal Planning	173,276	346,940	173,664	50%

PARKS & CULTURAL

62020 - Parks - Administration	117,412	258,477	141,065	45%	21
62030 - Parks - Training	10,509	13,630	3,121	77%	
62110 - Parks - Iroquois Pk Clubhouse	22,584	42,883	20,299	53%	
62120 - Parks - Tulista Pk Comfort Stn	18,159	32,403	14,244	56%	
62130 - Parks - Small Parks	33,583	44,464	10,881	76%	
62140 - Parks - Bevan/Beacon Triangle	10,827	14,929	4,102	73%	
62150 - Parks - Brethour	2,306	8,193	5,887	28%	
62160 - Parks - Iroquois	26,902	60,184	33,282	45%	
62170 - Parks - Raey Creek	4,467	10,866	6,399	41%	
62180 - Parks - Resthaven Pk & Island	7,630	16,133	8,503	47%	
62190 - Parks - Tulista Park	32,156	48,493	16,337	66%	
62200 - Parks - Memorial Rose Garden	15,280	25,368	10,088	60%	
62210 - Parks - BrmsGreens&BeachAccess	8,007	13,244	5,237	60%	
62220 - Parks - Lochside Walkway	23,059	38,000	14,941	61%	
62230 - Parks - Tulista Pk Boat Launch	(11,741)	(17,065)	(5,324)	69%	
62240 - Parks - Seaport Place	25,312	48,910	23,598	52%	
62250 - Parks - Little League BB Field	29,387	25,370	(4,017)	116%	
62280 - Parks - Well Sites	466	628	162	74%	
62290 - Parks - Eastview Park	7,369	14,261	6,892	52%	
62300 - Parks - Seaside Walkway	11,300	26,608	15,308	42%	
62310 - Parks - Fishing Pier	7,462	18,787	11,325	40%	
62340 - Parks - Rotary Waterpark	3,490	24,500	21,010	14%	
62350 - Parks - Skateboard Park	1,838	6,409	4,571	29%	
62360 - Parks - Pat Bay HW Sign& Berm	3,455	8,356	4,901	41%	
62370 - Parks - Beacon Park	22,283	28,376	6,093	79%	
62400 - Parks - Cul-de-Sac	51	10,462	10,411	0%	
62410 - Parks - Downtown Beautificat'n	33,818	79,292	45,474	43%	
62420 - Parks - Flags & Banners	2,359	10,463	8,104	23%	
62430 - Parks - Nursery	889	3,749	2,860	24%	
62440 - Parks - Christmas Program	11,369	59,395	48,026	19%	
62510 - Parks - Community Celebrations	4,215	9,980	5,765	42%	
62520 - Parks - Sidney Days	15,127	26,133	11,006	58%	
62590 - Parks - Park Furniture	355		(355)	0%	
62600 - Parks - Playground Equipment	10,218	18,746	8,528	55%	
62610 - Parks - Yards & Grounds	4,580	18,820	14,240	24%	
62620 - Parks - Buildings	11,905	21,817	9,912	55%	
62630 - Parks - Small Tools	4,735	9,579	4,844	49%	
62640 - Parks - Equipment	27,083	46,980	19,897	58%	
62650 - Parks - Vehicles	26,753	70,055	43,302	38%	
Parks	586,959	1,197,878	610,919	49%	

63020 - Library - Administration	(66,195)	(108,727)	(42,532)	61%	22
63610 - Library - Yards & Grounds	11,684	19,835	8,151	59%	
63620 - Library - Building	35,658	65,512	29,854	54%	
Library	(18,853)	(23,380)	(4,527)	81%	

64620 - Seniors' Centre - Building	74,306	116,116	41,810	64%	23
Senior Citizens Centre	74,306	116,116	41,810	64%	

65020 - Museum - Histroical Museum & Archives	61,303	101,645	40,342	60%	24
65620 - Museum - SODC	9,144	9,800	656	93%	
Museums	70,447	111,445	40,998	63%	

FISCAL SERVICES

Transfers	1,113,729	1,215,038	101,309	92%	25
Debt Servicing	186,403	335,137	148,734	56%	
Other	(6,142)	132,500	138,642	-5%	26
Community Support	299,525	353,952	54,427	85%	27
Fiscal Services	1,593,515	2,036,627	443,112	78%	
General (Surplus) / Deficit	\$ (5,266,680)	\$ -	\$ 5,266,680	-	

WATER OPERATING

WATER					
81000 - Water - General	\$ (1,075,803)	\$ (1,919,560)	\$ (843,757)	56%	28
81020 - Water - Administration	661,364	1,403,824	742,460	47%	29
81030 - Water - Training	4,182	11,571	7,389	36%	
81050 - Water - Billing&Collect	18,934	25,477	6,543	74%	
81110 - Water - Flushing	14,413	21,475	7,062	67%	
81120 - Water - Valve Maintenance	13,187	23,905	10,718	55%	
81130 - Water - Meter Repair&Replacm't	4,526	18,160	13,634	25%	
81140 - Water - System Repairs	47,534	104,576	57,042	45%	
81620 - Water - Buildings	3,887	6,860	2,973	57%	
81630 - Water - Small Tools	2,218	5,393	3,175	41%	
81635 - Water - Safety Equipment	595	2,040	1,445	29%	
81640 - Water - Equipment	2,651	7,828	5,177	34%	
81650 - Water - Vehicles	6,827	20,631	13,804	33%	
81710 - Water - Fiscal Services-Tsf	262,820	267,820	5,000	98%	30
81910 - Water - Service Connections	(11,543)		11,543	0%	
81920 - Water - New Water Meters	(36,059)		36,059	0%	
Water (Surplus) / Deficit	\$ (80,266)	\$ 80,266	0%		31

SEWER OPERATING

SEWER					
82000 - Sewer - General	\$ (1,440,861)	\$ (2,280,382)	\$ (839,521)	63%	28
82020 - Sewer - Administration	80,859	166,120	85,261	49%	
82030 - Sewer - Training	7,727	11,657	3,930	66%	
82050 - Sewer - Billing&Collect	2,786	4,468	1,682	62%	
82110 - Sewer - Preventative Maint'ce	16,885	31,642	14,757	53%	
82120 - Sewer - Repairs	29,729	65,736	36,007	45%	
82130 - Sewer - Inflow & Infiltration	160	52,121	51,961	0%	32
82210 - Sewer - Lift Statn Prev Maint	32,661	51,749	19,088	63%	
82220 - Sewer - Lift Station Repairs	10,985	29,036	18,051	38%	
82610 - Sewer - Yards & Grounds	607	1,862	1,255	33%	
82630 - Sewer - Small Tools	2,384	6,124	3,740	39%	
82640 - Sewer - Equipment	4,691	6,989	2,298	67%	
82650 - Sewer - Vehicles	23,110	55,969	32,859	41%	
82710 - Sewer - Fiscal Serv-Tsf	1,535,676	1,796,909	261,233	85%	30
82910 - Sewer - Service Connections	(9,177)		9,177	0%	
82920 - Sewer - Summergate Lift	64		(64)	0%	
Sewer (Surplus) / Deficit	\$ 298,286	\$ (298,286)	0%		31

Total Operating (Surplus) / Deficit

Total Operating (Surplus) / Deficit	\$ (5,048,660)	\$ -	\$ 5,048,660	-	
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GENERAL CAPITAL

	2014 YTD Actual	2014 Budget	YTD Variance	% of Budget	Note #
91020 - Fin Soft Replacement	\$ 9,841	\$ 50,000	\$ 40,159	20%	
91027 - Townhall Window Replacement	23	35,000	34,977	0%	
91038 - Workspace Efficiency Upgrade	382	5,000	4,618	8%	
91042 - Council Chambers Tech Upgrade	12,515	11,000	(1,515)	143%	33
91043 - Computer Replacement Plan		80,000	80,000	0%	
91044 - Computer Equipment Fund	255	5,000	4,745	5%	
91104 - RCMP Furnishing	828	7,500	6,672	11%	
91107 - RCMP Civ. Finger Printing	348	20,000	19,652	2%	
91112 - Prisoner Booking System	1,523	38,000	36,477	4%	
91302 - Engineering Equipment		4,500	4,500	0%	
91303 - Public Works Equipment	944	10,000	9,056	9%	
91337 - Green Technology Applications		10,000	10,000	0%	
91350 - Bus Shelters		12,500	12,500	0%	
91357 - Beacon Ave. Revitalization	81,932	160,000	78,068	51%	34
91362 - Galaran Landscaping & Signage	8,919	15,000	6,081	59%	
91365 - Transportation Vehicles		60,000	60,000	0%	
91423 - Portable Solar Speed Reader	19,832	20,000	168	99%	
91426 - Henry Ave Flashing XWalk Light		20,000	20,000	0%	
91429 - Beacon Hydro Box Revitaliz'n		3,900	3,900	0%	
91433 - U/G Wiring	4,287	20,000	15,713	21%	
91457 - Ferry Terminal Remedial Works	15,704	145,000	129,296	11%	
91464 - Ferry Terminal Building Imprv	17,695	175,000	157,305	10%	
91465 - Bowerbank Traffic Calming		9,000	9,000	0%	
91466 - Resthaven Traffic Calming		65,000	65,000	0%	
91467 - EpcO/Ocean Flashing XWalk		20,000	20,000	0%	
91468 - Canora Rd Flashing XWalk		25,000	25,000	0%	
91493 - Decorative Street Lighting	3,488	30,000	26,512	12%	
91505 - Calvin Ave Path Improvements	2,470	15,000	12,530	16%	
91506 - Lochside Solar Lighting		80,000	80,000	0%	
91507 - Bicycle Sharrow & Sign-Weiler		5,000	5,000	0%	
91508 - Canora/Ocean Intersection Impr		14,800	14,800	0%	
91509 - HWY17 Ped Overpass		340,000	340,000	0%	
91517 - White Birch Storm Drain Repair		20,000	20,000	0%	
91518 - Fourth & Ocean Drainage Improv	9,006	60,000	50,995	15%	
91582 - DC Fast Charger		120,000	120,000	0%	
91603 - Parks Equipment	4,146	10,000	5,854	41%	
91609 - Tulista Playgrnd Improvmnts	145,115	158,000	12,885	92%	35
91665 - Parks Vehicles	14,196	22,000	7,804	65%	
91690 - Museum Strata Unit Purchase	125,391	124,500	(891)	101%	36
91694 - Resthaven by the Sea Tennis	18,069	25,000	6,931	72%	
91696 - Ferry Terminal Ent Signage	3,625	10,000	6,375	36%	
91698 - Resthaven Pk Roadside Fencing	1,167	20,000	18,833	6%	
91709 - Sculpture Walk Bases	12,196	24,500	12,304	50%	
91830 - Library Renovations	228	28,200	27,972	1%	
91902 - Senior Centre Dust Collection		3,500	3,500	0%	
91922 - Infra Plan - ArdwellStormDrain		298,740	298,740	0%	
91923 - Infra Plan-Mills Rd Storm	69,157	105,100	35,943	66%	
91924 - Infra Plan - Brethour Wax/Red		68,200	68,200	0%	
91925 - Infra Plan - Christine-Brethou		19,500	19,500	0%	
91926 - Infra Plan - Gabriola-Ardwel	496	68,800	68,304	1%	
91927 - Infra Plan - Godfrey-Piercy		37,600	37,600	0%	
91928 - Infra Plan - Hornby-Gabriola	16,579	37,800	21,221	44%	
91929 - infra Plan - Pollard-Piercy		32,600	32,600	0%	
91945 - Infra Plan - Sec-Ocean-Orchard	112,929	112,000	(929)	101%	37
91950 - Infra Plan-Mills Rd	56,016	260,200	204,184	22%	
Total General	\$ 769,304	\$ 3,177,440	\$ 2,408,136	24%	

WATER CAPITAL

92004 - E Saanich PRV/Valve SCADA	\$ 1,733	\$ 10,000	\$ 8,267	17%	
92013 - Allbay Rd Replacement Study	25,342	60,000	34,658	42%	
92014 - Infra Plan-Mills Rd Water	75,458	56,700	(18,758)	133%	38
92015 - Infra Plan - Gabriola-Ardwell	57,397	146,200	88,803	39%	
92016 - Infra Plan - Wtr/Swr/Stm Sys		135,000	135,000	0%	
92020 - Water Equipment	770	10,000	9,230	8%	
92056 - Backflow Preventers	192	38,000	37,808	1%	
92650 - Water Vehicle Replacement		50,000	50,000	0%	
Total Water	\$ 160,891	\$ 505,900	\$ 345,009	32%	

SEWER CAPITAL

93001 - Infra Plan - Second St. Sewer	\$ 108,825	\$ 150,600	\$ 41,775	72%	39
93002 - Infra Plan-Mills Rd Sewer	2,114	17,600	15,486	12%	
93003 - Infra Plan - Resthaven Dr	32,704	30,000	(2,704)	109%	40
93020 - Sewer Equipment	3,263	10,000	6,737	33%	
93055 - SCADA Upgrade	1,617	7,600	5,983	21%	
Total Sewer	\$ 148,523	\$ 215,800	\$ 67,277	69%	
Total Capital	\$ 1,078,719	\$ 3,899,140	\$ 2,820,421	28%	