



# TOWN OF SIDNEY

## REPORT TO COUNCIL

**TO:** Mayor & Council

**FROM:** Andrew Hicik, Director of Corporate Services  
Troy Restell, Manager of Finance

**DATE:** October 22, 2019      **FILE NO.:** 1700-20 - Quarterly Financial Reports

**SUBJECT:** BUDGET VARIANCE REPORT – FIRST 3 QUARTERS OF 2019

---

### **PURPOSE:**

To update Council on the financial results for the first 3 quarters of the 2019 fiscal year.

### **DISCUSSION:**

Attached is a copy of the Budget Variance Report covering roughly the first three quarters of 2019. As per Council Policy FN-008, this is the second of three regular financial reports to be brought forward to Council. The final or 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 9-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, whereas 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 mostly 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. About 78% of Personnel costs have been realized for the year-to-date, and many other types of expenses are presented up to October 22nd; this has an impact on certain cost centres, as they will exceed the anticipated 75% in this 3rd quarter report.

---

## General Operating Fund

1. General Revenue is at 102% of budget mostly due to a one-time doubling of the Gas Tax transfer to municipalities, as part of the 2019 federal budget. The one-time additional payment of Gas Tax results in the Town now anticipating \$1.095 million of funding this year, when only \$549k was budgeted; \$822k (75%) of this total was received in the first 3 quarters of the year. Property taxes and grants-in-lieu are recognized in the first half of the year and represent the majority of this budget; collections of 2019 property taxes stand at 98% and follow trends established in recent years. Also of note, investment revenues are at 119% of budget, already exceeding expectations.
2. Administration is expected to be slightly over budget for the year due to higher than anticipated legal fees. These costs are a result of a high number of special projects and agreements requiring additional legal assistance. Please note that all legal fees are charged to Administration, regardless of the benefitting functional area or project.
3. Driver Services is a cost recovery centre that is budgeted to realize annual net revenues, as opposed to net expenses. Revenues have been received to the end of August and expenses are mostly tracking budget; year-end results should be close to the projected amount of net revenues.
4. Other is mostly comprised of an internal cost recovery function, where administrative wage costs are allocated to the Garbage, Water and Sewer utilities, creating a negative balance. However, this is partially offset by costs related to maintaining the Town Hall buildings and surrounding grounds. The latter component is seasonal and the majority of these costs have already been realized for the year. It is expected that year-end results will be on budget.
5. The Elections budget represents an annual transfer to reserves to even out election costs over the 4-year term. The transfer for the year has been completed.
6. The RCMP contract billings have been received to the end of September, representing the first three quarters of 2019. We expect to realize savings in the policing contract due to temporary absences such as long-term illness, disability or reassignment. With the projected billing for the last quarter of this year, the savings are expected to be close to \$200,000; this is one source of expected savings each year, and is one of the factors that allows us to use Surplus funding (\$350,000 this year) to balance the budget.
7. This function is comprised of the Peninsula Emergency Measures Organization (PEMO) and the Town's emergency preparedness planning. The Town has already paid in full its annual contribution to the Peninsula Emergency Management Organization (PEMO), which is now being administered by North Saanich.
8. Building Inspection and Bylaw Enforcement, which are more or less break even functions, include several activities, including Building Inspection, Animal Control, Business Licencing and Parking Enforcement. Building Permit revenues are at 170% of the annual budget, due to the start of some large building projects; this is the largest

factor in the significant net revenue position at the 9-month mark. Please note, however, that a portion of these building permit revenues that are considered unearned at year-end (due to the timing of inspections associated with large scale development projects) will be deferred to 2020. Also, business and dog licence revenues, which are collected in the first half of the year, have contributed to the net revenue position. All other revenues and expenses are tracking budget. It is expected that this function will see a surplus for the year, even with the deferral of some “unearned” fees at year-end.

9. The Bus Shelter function has received all anticipated annual advertising rental revenues, while minimal repairs and maintenance have been performed during this period. This is the result of a BC Transit program that has replaced most of the Town’s bus shelters in recent years; thus, they require very little maintenance. It is expected that some maintenance will be performed in the last quarter of the year, but year-end results are expected to be lower than the modest budget.
10. Parking lot permit revenue is currently at 129% of budget, while repairs and maintenance are meeting budget. The majority of this higher than budgeted revenue has resulted from an increased use of the Town’s long-term parking lot (Bevan & 2<sup>nd</sup> Street). Unlike the Town’s other parking lots, users of Lot A are permitted to purchase single tickets for all day parking, and tickets that allow overnight and longer-term parking. It is expected that parking permit revenue will now level off with completion of the new employee parking lot, and temporary closure of the Town’s Third Street parking lot.
11. Most revenues in this function are collected early in the year, including the recovery of Crown licence fees from Port Sidney, and annual rent due from Washington State Ferries. Like other functions that collect the majority of revenues early in the year, this tends to distort the net results during the year and a true picture of performance is not revealed until year end. It is expected that full year results will meet budget.

It should be noted that the Beacon Wharf studies, which have been in the budget for the past two years, are currently in progress. Council may expect a final report, with preliminary options for the replacement of the wharf, later this year.

12. The Storm Drains function is under budget, as most of the work in this function tends to be performed later in the fall months. Repairs to the system are needed when problems occur, such as roots in the system, collapsed pipe, relocation of catch basins or adding extra drains in areas where drainage patterns have been altered due to development. As well, revenue collected for new storm drain connections exceeds expenses by over \$34,000 during the first 3 quarters of the year; this represents a timing difference between collecting the upfront fees and incurring the actual expenses. At year end, there will be a full allocation of expenses and a net balance of close to zero for these recoverable services should result.
13. This function maintains the Town’s fire hydrants and expenses are largely realized in the spring months when inspections of each Town hydrant occur. The remaining activities of checking drainage and operation are performed in the fall months; this is now complete. The current results should be maintained to the end of the year.

- 
14. "Other" includes mainly Third Party expenses, which are Town costs associated with third party events, and infrastructure works related to particular developments or activities. The year-to-date variance represents a timing difference between incurred expenses and the recovery of those expenses. By year end, there will be full recovery for most items, and a net balance of close to zero.
  15. Within Environmental Health is the Solid Waste Disposal function, which 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. All revenues and expenses are mostly on track, and it is expected that full year results will be close to the budgeted surplus; the surplus at the 9-month mark is \$11,462. This surplus will be transferred to the Garbage Utility reserve, with the transfer occurring at year end. This year's surplus is anticipated as part of a plan to ensure garbage collection rates for residents and businesses remain unchanged for the duration of the Town's five-year contract (2019-23) with its garbage collection service provider. The contract includes cost increases to the Town in each year, so the budgeted surpluses in the first couple of years will offset expected deficits in the latter years, thus allowing user rates to remain constant throughout the contract.
  16. Municipal Planning appears to be under budget at the 3<sup>rd</sup> quarter mark, but this is due to expenses for certain special projects (i.e. OCP review) that have not yet been realized. It is expected that year end results will be slightly under budget, and funding for any projects that are not complete at year end will carry forward to the next year.
  17. Much of the Parks division budget is seasonal, and the bulk of expenses are incurred during the middle half of the year. Some activities are slightly under budget, while others are slightly over budget; but overall expenses are tracking previous trends, and net results are expected to fall within the annual budget.
  18. The Library function represents rent paid by the Vancouver Island Regional Library to occupy the Town's library building, less expenses to maintain the building and grounds. This is a net revenue budget, where revenues are budgeted to exceed expenses; 50% of the net proceeds are shared with North Saanich, who own 50% of the building. The recent renovations to the library building resulted in VIRL using a temporary location for the first half of 2019, thus resulting in a suspension of rent payments. Rent payments resumed in July, upon reopening of the library. End of year results are expected to fall within budget.
  19. The Senior's Centre and Museums functions appear to be slightly higher than expected, but this is a factor of having paid strata fees and contractual obligations for both functions to the end of October.
  20. This function represents mostly the annual transfers to internal reserves, which have been completed. Transfers of note include \$1,101,800 to the infrastructure replacement reserve, \$365,000 to the vehicle, computer and equipment replacement reserves, and \$167,200 to the Ferry Terminal reserve (direct transfer of lease payment received from Washington State Ferries). Remaining in this function is the year-end budgeted transfer of up to \$204,763 to fund capital projects from taxation revenue, as

well as an estimated \$213,217 of net transfers to other reserves, less \$350,000 of funding from prior year surplus, if required (not expected).

21. The majority of debt servicing payments are now complete with one debt issue payment remaining. The Town also has monthly interest payments for interim financing of the Community Safety Building; this will end in spring 2020 with the final debt issue. This budget also includes BC Emergency Health Services lease payments to the Town, which are meant to offset the debt payments for the co-located ambulance station at the CSB. Although the lease payments have not yet commenced, when they do, they will be back-dated to August 1<sup>st</sup>. The year end results are expected to be close to budget.
22. The Fiscal Services 'Other' budget of \$81,500 is mostly comprised of a \$50,000 contingency budget with the remaining budget for interest paid by the Town on various deposits and credit card fees. Looking at just these budgeted items indicates a positive variance of \$54,000, with the contingency budget largely unspent.

However, an additional variance of \$8.68 million is being displayed, resulting from the sale of Town assets during the year (land at the corner of Henry Ave. & Fifth Street, the Fire Hall and adjacent parking lot, and a fire engine); this variance represents a net gain on disposal. These accounting gains occur when sale proceeds are more than the original cost to acquire the asset; the end result is that the financial results for this budget look hugely misrepresented. While "gains" such as this must flow through the Town's books, they should be disregarded when examining the Operating results. It should also be noted that a large portion of the proceeds from the sale of the lands will be used to pay back some of the interim borrowing for the CSB, with most of the rest being transferred to Town reserves.

23. This function delivers local grants to the community and funding for the Visitor Information Centre and other economic development initiatives. Distribution of grants-in-aid, and the grant funding to the Shaw Centre for the Salish Sea and Mary Winspear are complete, and most of the funding earmarked for economic development has been spent. Although a negative variance is currently indicated, this will be offset by a budgeted transfer from reserves at year end.

#### Water and Sewer Utilities

24. At the 3<sup>rd</sup> quarter mark, Water User fees collected on the quarterly utility statements are at 78% of budget. As well, 100% of annual Water parcel taxes totaling \$393,000 were collected in the first half of the year on the property tax notice. When combining these two sources of revenue, 82% of the budgeted General Revenue has been collected; however, the report only indicates 78% have been collected to-date. The reason for this is that another source of revenue is still to come: a transfer from surplus is budgeted to offset the anticipated year end deficit; full year results are expected to be close to budget.
25. Water Operations are currently indicated at only 8% of budget due to the deferral of some annual maintenance to later in the year, but more notably due to the revenue collected for new water service connections and meters exceeding expenses by

\$165,000 during the first 3 quarters of the year. The latter represents a timing difference between collecting the upfront fees and incurring the actual expenses. At year end, there will be full allocation of expenses for most new service connections and meters, and a net balance of close to zero for these recoverable services should result.

26. Annual transfers to internal Water and Sewer reserves for asset renewal are complete, with year-end budgeted transfers to capital projects of up to \$17,400 remaining for Water and \$66,600 for Sewer.

27. The Water Utility currently indicates a surplus of just over \$107,000, but this due to the timing difference of revenues and expenses indicated in the notes above. In reality, an annual deficit of \$120,861 has been budgeted to ensure user rates remain unchanged, despite regular increases in bulk water costs over the past several years. It is important to note that at the end of 2019, the Water Utility maintained a healthy accumulated surplus balance from prior years' operations; this will be drawn upon in the amount of the actual deficit realized at year end. The Water fund also has a secondary subset of surplus, with a Water Stabilization reserve balance of \$173,400, which may be used to supplement any temporary shortage in surplus until rate adjustments are completed, to safeguard the long-term balance of the Water fund.

28. Like the Water Utility, annual Sewer parcel taxes of \$556,000 were collected on the property tax notice in the first half of the year and Sewer User fees collected on the quarterly utility statements are at 77% of budget. Also like the Water Utility, a transfer from surplus is still to happen at year end to offset a budgeted year end deficit; full year results are expected to be close to budget.

A review of both the Water and Sewer Utility rate structures that started in 2019 will continue into 2020, and will provide vital information in future rate setting. It will take into account recent trends, as well as existing and forecasted levels of accumulated surplus in both the Water and Sewer Utility funds.

29. Sewer Operations are currently at 90% of budget, as the \$1.4 million annual payment to the CRD for the Town's share of the Saanich Peninsula Wastewater Treatment Plant is included in year-to-date results.

30. The Sewer Utility indicates a deficit of just under \$220,000, which is largely due to the CRD payment for the Town's share of treatment plant expenses. A deficit of \$132,000 has been budgeted to ensure user rates remain unchanged, and this is possible due to a healthy accumulated Sewer surplus. It is expected that budgeted results will be achieved in the Sewer Utility at fiscal year-end.

### Capital Expenditures

As of the date of this report, several capital projects have been completed and many other are underway; still others will likely be carried forward for completion in 2020. Significant expenditures over the last quarter of the year are still likely, as the projects underway are completed. Much of the work to this point in the year has been on completion of the Community Safety Building, Downtown Employee Parking Lot, and painting of the

---

Anacortes Ferry Dock. Comments on certain specific capital projects follow below. More complete information will be available in the year-end Financial Results report.

31. The Computer Replacement Plan is an annual program to replace existing computer equipment. The expenditures of this program are funded from reserves, which are funded from annual contributions to ensure that a consistent amount is allocated to equipment renewal every year, avoiding the need for lump sum allocations when the replacement of major network components is required. Although we expect more expenditures in the remainder of 2019, several items identified for replacement have had their useful lives extended and replacement postponed.
32. This represents the Town's 50% share associated with the removal of the Pad Mounted Transformer that was situated on the 3<sup>rd</sup> Street parking lot, and establishment of a new hydro connection to the Stones Throw condominium building; BC Hydro is responsible for the remaining project costs.
33. This completed project involved upgrading the programming language of several web applications on the Online Services section of the Town's website, such as the Electronic Home Owner Grant, MySidney, and Payment on Line. The outcome of this upgrade is a common application framework (desktop & web) and an interface that makes these web applications match the look and feel of the Town's website.
34. The RCMP Boiler Replacement project is now complete and involved replacing a failing boiler with a new high efficiency dual boiler system. When all invoices have been received, the project should be close to budget. The Town's share of this project is 48%; North Saanich pays 35% and the Province 17%.
35. While the Community Safety Building (CSB) is now substantially complete, costs are still trickling in as final deficiencies are addressed. The expenditure budget is slightly over, due primarily to the need to address code and safety issues identified by the Airport's building inspection contractor as part of final inspections leading to occupancy. Some of the overages will be covered by additional recoveries. A final cost amount, along with a full breakdown of funding, will be available in the year end Final Results report, but may be reported sooner than that as part of a final report on the CSB project that will be prepared by staff once all costs and recoveries are finalized. In addition, a report is expected to go before Council prior to the end of the year to confirm the final amount to be borrowed.
36. The land immediately south of the Mary Winspear site is the location of the Town's new CSB; an easement is required across MPS lands to provide access to the site. Payments of \$80,000 per year over a 5-year period were negotiated as compensation.
37. Replacement of the Town's Squad 1 Fire Engine (fire engine that carries the Jaws of Life and related extrication equipment) was advanced from 2020 to 2019 due to mechanical issues and out-of-service time of the previous vehicle. The costs to date reflect the purchase of the new engine and outfitting the new engine; there will be additional costs related to properly furnishing the engine. The old engine has been sold to the Piers Island Volunteer Fire Department and will offset some of these cost.

- 
38. This project, involving the replacement of the pathway connecting Eight Street to Bevan Avenue, was advanced from the 2021 budget. The paving portion of the project is now complete, with the fencing component still remaining; it is expected to be completed on budget.
  39. The expenses to-date for this project reflect design costs for placing Hydro underground at Third Street and Sidney Ave; Telus and Shaw will also be put underground at the same time. The actual physical work will not occur until 2020, so the unused budget will be carried forward. The Town's share for this project will be roughly \$139,000, to be funded from the Amenity Reserve.
  40. These two paving infrastructure projects are on track to be completed in 2019.
  41. This infrastructure project involved paving overlay work on Eighth Street, from Oakville to Orchard; it is now complete, and slightly under budget.
  42. The employee parking lot is now fully complete, but is subject to some cost reallocations between this project and the adjacent Community Safety Building. Final costs will be reported in the year-end Financial Results report.
  43. This budget represents planned expenditures for replacement of Town vehicles at the end of their useful lives; funded through regular annual contributions to the Vehicle & Equipment Replacement Plan. Representing the majority of this budget, it is anticipated that the Town's street sweeper, which has reached the end of its useful life, will be replaced in late 2019.
  44. This purchase has been initiated, with possession most likely to occur later in 2019. A wheel loader is a versatile piece of equipment that has variable attachments and can also be used as a fork lift and snow plow; a much more efficient and versatile piece of equipment than what the Town currently owns. Like other vehicle purchases, this will be paid through the Town's Vehicle & Equipment Reserve, which is funded through regular annual contributions.
  45. The original protective coating of the metal beams and supporting piles on the Washington State Ferry (WSF) dock was failing in many places due to the exposure to waves and salt water, and corrosion was an issue. The project is now complete; all surface rust was removed and a new coat of protective paint was applied.
  46. The Town's agreement with Washington State Ferries (WSF) requires that the Town undertake capital works on the ferry terminal buildings. Upgrades to the U.S. and Canada Customs buildings are expected to occur over the next several years, beginning as early as 2020 for the US Customs building. Some of this work will be related to new requirements imposed under a preclearance agreement between the countries, which is in its final stages of approval. Staff are currently working on the design of the new US Customs Building with both WSF and US Customs and Border Protection staff. Additional information on this project will be brought forward separately – or in conjunction with the next budget – once the planning has advanced to the required level.

- 
47. Following completion of major capital works in the vicinity of Bevan Ave. and Seventh St., Town staff became aware that a historically problematic stretch of road, a 130 metre portion of Bevan south of Seventh Street, had deteriorated to an unacceptable state. This project is in progress and expected to be completed within budget.
  48. This project involved upgrading curb drops to current standards on Resthaven Drive, at intersections on Allbay Road and Harbour Road; additional curb and paving work was required and resulted in this project being over budget. There is no tax impact, as infrastructure projects are funded from reserves. The overage will be netted against savings on other infrastructure projects.
  49. This project involves extending the sidewalk on McDonald Park Road from Henry to Mills Avenue on the West side of Sidney; it will most likely be postponed until future plans for the area are completed, including coordination with North Saanich.
  50. Extending the sidewalk from Henry Ave to Mills Rd on the West side of Sidney; some landscaping remains, and will be completed in the fall.
  51. This project involves resurfacing and rebuilding portions on the West Sidney highway bike trail; the project outcome will ensure a safe bike path that will strengthen connections to/from the existing residential areas on the west side of Sidney. The original budget for this project has been increased by \$40,000, drawing from Gas Tax funding, with completion of this stage expected by the end of 2019.
  52. A new sidewalk is to be constructed along Galaran Road, as recommended in the 2017 West Side Local Area Plan. The design work is in progress, and work to be completed in 2019 includes relocating two community mailboxes and painting a white fog line to better define a shoulder for pedestrians. Based on consultation with area residents, actual sidewalk construction has been pushed forward to 2023, to be completed along with the proposed road works.
  53. In October 2018, the Town received a condition assessment report on the Beacon Wharf, with several short-term repairs recommended. These repairs are required in order to keep the existing Wharf safe and open to the public. Costs to-date represent the consulting work that is being done to prepare the construction tender; the actual work will commence in 2020.
  54. Part of a multi-year project, the installation of pedestrian-oriented information kiosks in the downtown core has been completed and is under budget.
  55. In 2017, the Town acquired additional leased lands from the VAA for construction of the CSB and an expansion of the public works yard; this project represents the latter. Some grading work and installation of fencing has already occurred, with additional grading and relocation of the Lochside Trail connection to be completed in 2019.
  56. It has been determined that this portion of Ardwell Avenue will require a rebuild, not just a payment overlay. The project will be re-budgeted and carried forward to 2020 for completion.

- 
57. The playground equipment at Boulder Park was replaced in 2018. The landscaping component is expected to be completed under budget in 2019.
  58. During construction of the Library sidewalk, staff discovered that the base under the existing, cracked sidewalks was virtually non-existent. As a result, the scope of the sidewalk repairs had to be increased to ensure a quality outcome, with a longer service life. Consequently, there was not enough budget remaining to complete the lighting improvements. Staff will either perform less significant lighting upgrades, or bring this project back in the 2020 budget, with a request for enhanced funding.
  59. This budget represents planned expenditures for replacement of Parks vehicles and equipment at the end of their useful lives; funded through regular annual contributions to the Vehicle & Equipment Replacement Plan. It is possible that the replacement identified for 2019 may be carried forward to 2020.
  60. In September, Council directed staff to retain and renovate the Reay Creek Dam in place, and engage a consultant to design and tender the renovation of the dam. The dam renovation will most likely be completed following Transport Canada's pond remediation in 2020.
  61. Modern irrigation systems were installed at Totem Park, Seaside Park and the Rose Garden to provide better coverage and use less water.
  62. The costs realized to-date have resulted from the reinstatement of landscaping following phase 1 of this project completed in 2018. Phase 2 of this project will not commence in 2019, as trenchless technologies are being investigated to minimize and reduce disruption to private property. Replacement of the Storm Sewer will be done in conjunction with the Sanitary Sewer (note #66) in the area.
  63. In progress, with paving still to come, this project involves replacement of the water main pipe on EpcO Drive, from Weiler Avenue West to Ocean Avenue West.
  64. Recent modelling has determined that these water main replacement projects are not necessary at this time; the replacements have been postponed to future years.
  65. This is a multi-year project to replace outdated and failing water meters, to be funded from reserves. The technology to be used, and whether it will be contracted out, still needs to be determined; any unused funds will remain in reserve for future phases of this project.
  66. Replacement of Sanitary Sewer work will be performed in conjunction with Storm work in the area (refer to #62).
  67. None of the budgeted pump station projects, which include pumps, motor controls and access hatch work, will happen until the condition assessment report for all pump stations is complete. The condition assessment will address all aspects of the pump stations, so it makes more sense to wait for this report and determine if other required work can be completed in conjunction with the currently budgeted work. It is expected that the pump station work will flow into 2020.

**FINANCIAL IMPLICATIONS:**

While several capital projects have been completed, and year-to-date expenditures are mostly in line – with the exception of a couple of projects noted above – there are still several projects underway that may impact year-end results. However, there are no areas of major concern at this time.

It is anticipated that any overages identified above will be covered through savings in other expenditure areas. There are no areas of major concern at this time. Currently, it is anticipated that the \$350,000 in Surplus funding that was used to balance the budget – and minimize the tax increase – is not likely to be drawn upon.

Separate reporting will occur on the Community Safety Building prior to the end of the year, outlining final costs and funding sources, and asking Council to confirm the final amount to be borrowed for the project.

**RECOMMENDATION:**

That this report be received for information.

Respectfully submitted:

I concur:

I concur:

---

Troy Restell  
Manager of Finance

---

Andrew Hicik  
Director of Corp. Svcs.

---

Randy Humble  
Chief Administrative Officer

	2019 YTD Actual	2019 Budget	YTD Variance	% of Budget	Note #
<b>GENERAL OPERATING</b>					
<b>GENERAL REVENUE</b>					
Taxation, Interest & Gov't Transfers	\$ (13,804,463)	\$ (13,562,149)	\$ 242,314	102%	1
	<b>(13,804,463)</b>	<b>(13,562,149)</b>	<b>242,314</b>	<b>102%</b>	
<b>LEGISLATIVE SERVICES</b>					
Council	164,750	211,258	46,508	78%	
Committees	4,000	5,000	1,000	80%	
	<b>168,750</b>	<b>216,258</b>	<b>47,508</b>	<b>78%</b>	
<b>GENERAL ADMINISTRATION</b>					
Administrative Services	512,529	621,200	108,671	83%	2
Financial Management	523,818	687,936	164,118	76%	
Driver Services	(41,198)	(86,500)	(45,302)	48%	3
Common Services	113,586	146,329	32,743	78%	
Computer Services	391,274	519,550	128,276	75%	
Other	(184,226)	(212,532)	(28,306)	87%	4
	<b>1,315,783</b>	<b>1,675,983</b>	<b>360,200</b>	<b>79%</b>	
<b>ELECTIONS</b>					
Elections & Referendum	5,197	5,000	(197)	104%	5
	<b>5,197</b>	<b>5,000</b>	<b>(197)</b>	<b>104%</b>	
<b>PROTECTIVE SERVICES</b>					
Police Protection	1,513,982	2,456,929	942,947	62%	6
Court House	25,965	33,789	7,824	77%	
Fire Protection	1,061,360	1,411,336	349,976	75%	
Emergency Measures	39,508	42,500	2,992	93%	7
Bylaw Enforcement	(377,349)	(1,800)	375,549	20964%	8
	<b>2,263,467</b>	<b>3,942,754</b>	<b>1,679,287</b>	<b>57%</b>	
<b>TRANSPORTATION</b>					
Common Services	850,495	1,099,993	249,498	77%	
Roads	611,902	825,751	213,849	74%	
Bus Shelters	(3,820)	5,692	9,512	-67%	9
Parking Lots	(35,684)	(25,771)	9,913	138%	10
Dock & Port Facilities	(217,490)	(244,037)	(26,547)	89%	11
Storm Drains	83,024	218,103	135,079	38%	12
Hydrants	39,315	38,690	(625)	102%	13
Other	256,833	-	(256,833)	0%	14
	<b>1,584,574</b>	<b>1,918,421</b>	<b>333,847</b>	<b>83%</b>	
<b>ENVIRONMENTAL HEALTH</b>					
Solid Waste & Environmental Programs	153,658	187,035	33,377	82%	15
	<b>153,658</b>	<b>187,035</b>	<b>33,377</b>	<b>82%</b>	
<b>DEVELOPMENT SERVICES</b>					
Municipal Planning	370,653	533,700	163,047	69%	16
	<b>370,653</b>	<b>533,700</b>	<b>163,047</b>	<b>69%</b>	
<b>RECREATION &amp; CULTURE</b>					
Parks	1,032,219	1,290,949	258,730	80%	17
Library	(13,610)	(6,200)	7,410	220%	18
Senior's Centre	88,953	117,250	28,297	76%	
Museums	104,789	125,938	21,149	83%	19
	<b>1,212,351</b>	<b>1,527,937</b>	<b>315,586</b>	<b>79%</b>	

	2019 YTD Actual	2019 Budget	YTD Variance	% of Budget	Note #
<b>GENERAL OPERATING</b>					
<b>FISCAL SERVICES</b>					
Internal Transfers to Reserves & Other Accounts	2,602,680	2,244,226	(358,454)	116%	20
Debt Servicing	542,297	537,487	(4,810)	101%	21
Other	(8,649,087)	81,500	8,730,587	-10612%	22
Community Support	702,256	691,848	(10,408)	102%	23
	<b>(4,801,855)</b>	<b>3,555,061</b>	<b>8,356,916</b>	<b>-135%</b>	
<b>General (Surplus) / Deficit</b>	<b>\$ (11,531,884)</b>	<b>\$ -</b>	<b>\$ 11,531,884</b>		
<b>WATER OPERATING</b>					
General Revenue	\$ (1,684,418)	\$ (2,155,636)	\$ (471,218)	78%	24
Administration	1,273,811	1,599,854	326,043	80%	
Operations	20,906	255,982	235,076	8%	25
Transfers to Reserves & Other	282,400	299,800	17,400	94%	26
<b>Water (Surplus) / Deficit</b>	<b>\$ (107,300)</b>	<b>\$ -</b>	<b>\$ 107,300</b>		<b>27</b>
<b>SEWER OPERATING</b>					
General Revenue	\$ (1,837,446)	\$ (2,354,289)	\$ (516,843)	78%	28
Administration	125,748	181,959	56,211	69%	
Operations	1,631,303	1,805,730	174,427	90%	29
Transfers to Reserves & Other	300,000	366,600	66,600	82%	26
<b>Sewer (Surplus) / Deficit</b>	<b>\$ 219,604</b>	<b>\$ -</b>	<b>\$ (219,604)</b>		<b>30</b>
<b>Total Operating (Surplus) / Deficit</b>	<b>\$ (11,419,581)</b>	<b>\$ -</b>	<b>\$ 11,419,581</b>		

	2019 YTD Actual	2019 Budget	YTD Variance	% of Budget	Note #
<b>GENERAL CAPITAL</b>					
PEARL - Software Enhancements	\$ -	\$ 10,000	\$ 10,000	0%	
PEARL - Asset Performance Module	-	9,000	9,000	0%	
Workspace Efficiency Upgrades - Town Hall	2,229	5,000	2,771	45%	
Computer Replacement Plan	61,883	180,000	118,117	34%	<b>31</b>
Computer Equipment	-	5,000	5,000	0%	
Council Chamber Upgrades	5,317	5,000	(317)	106%	
Removal of Power Mounted Transformer at Fire Hall Lands	27,090	27,090	-		<b>32</b>
Tempest - Prospero Mobile Insp	8,498	12,000	3,503	71%	
Tempest - Our City	-	12,500	12,500	0%	
Tempest - Conversion to .NET	10,272	10,320	48	100%	<b>33</b>
RCMP Furnishings	625	10,000	9,375	6%	
RCMP Kitchen Upgrades	-	15,000	15,000	0%	
RCMP Boiler Replacement	64,784	170,000	105,216	38%	<b>34</b>
Community Safety Bldg	4,902,683	4,825,000	(77,683)	102%	<b>35</b>
CSB Access Easement	80,000	80,000	-	100%	<b>36</b>
RCMP General Duty Section Reorganization	10,894	13,400	2,506	81%	
RCMP Staff Entry Door	-	30,000	30,000	0%	
Fire Department Small Equipment	4,244	31,750	27,506	13%	
Fire Dept. Vehicles - Fire Engine Squad 1	185,586	200,000	14,414	93%	<b>37</b>
Engineering Equipment	71	4,500	4,429	2%	
Public Works Equipment	-	10,000	10,000	0%	
Pathway - Eight Street to Beavan Avenue	43,813	70,000	26,187	63%	<b>38</b>
Third & Sidney Underground Wiring	63,500	1,253,262	1,189,762	5%	<b>39</b>
Paving - Epcoway to Ocean	16,478	134,600	118,122	12%	<b>40</b>
Paving - Redwing to Brethour Park	-	5,000	5,000	0%	
Paving - Seventh St to Beacon	-	69,200	69,200	0%	<b>40</b>
Paving - 8th St, Oakville to Orchard	52,220	55,000	2,780	95%	<b>41</b>
Green Tech Projects	8,182	10,000	1,818	82%	
Downtown Employee Parking Lot	446,351	450,000	3,649	99%	<b>42</b>
Bus Stop Improvements	-	5,600	5,600	0%	
Transportation Vehicles	-	370,000	370,000	0%	<b>43</b>
Wheel Loader	-	160,000	160,000	0%	<b>44</b>
Hydro Box Revitalization	-	17,275	17,275	0%	
Underground Wiring	180	20,000	19,820	1%	
Ferry Terminal Dock Metal Painting	355,814	360,000	4,186	99%	<b>45</b>
Ferry Terminal Bldg Improvements	263	100,000	99,738	0%	<b>46</b>
Paving - Bevan - 7th to 130m South	41,610	254,800	213,190	16%	<b>47</b>
Resthaven Curb Returns	31,255	20,000	(11,255)	156%	<b>48</b>
Decorative Street Lighting	3,278	30,000	26,722	11%	
White Birch Rd Cul de Sac Improvements	-	60,000	60,000	0%	
McDonald Park Road Sidewalk	-	132,100	132,100	0%	<b>49</b>
Malaview Ave Sidewalk	69,118	79,500	10,382	87%	<b>50</b>
Bike Path West Side of Highway	26,023	280,000	253,977	9%	<b>51</b>
White Birch Storm Drain	-	20,000	20,000	0%	

	2019 YTD Actual	2019 Budget	YTD Variance	% of Budget	Note #
<b>GENERAL CAPITAL</b>					
McDonald Park Road Sidewalk	-	132,100	132,100	0%	49
Malaview Ave Sidewalk	69,118	79,500	10,382	87%	50
Bike Path West Side of Highway	26,023	280,000	253,977	9%	51
White Birch Storm Drain	-	20,000	20,000	0%	
Storm - Third St, Ocean to Orchard	367	3,500	3,133	10%	
Storm - McDonald Park, Firelane #2 to Malaview	3,496	81,400	77,904	4%	
Galaran Sidewalk	6,601	343,500	336,899	2%	52
Beacon Wharf Repairs	7,395	150,000	142,605	5%	53
Workspace Efficiency Upgrades - Public Works	-	3,000	3,000	0%	
Wayfinding Signage	9,410	27,000	17,590	35%	54
Skatepark Seating	3,301	20,000	16,699	17%	
PW Compound Extension/Fencing	16,718	85,000	68,282	20%	55
Shop Hoist	19,221	20,000	779	96%	
Paving - Ardwell Overlay	2,972	50,000	47,028	6%	56
DCC Bylaw	-	10,000	10,000	0%	
Parks Equipment	5,183	10,000	4,817	52%	
Boulder Park Playground Replacement	789	19,300	18,511	4%	57
Waterfront Walkway Upgrade	6,587	28,700	22,113	23%	
Library Entrance Sidewalk	26,865	35,000	8,135	77%	58
Solar Lights - Maryland Park	-	10,000	10,000	0%	
Nell Horth Room HVAC	12,704	14,000	1,296	91%	
Senior Centre Washer & Dryer	-	5,000	5,000	0%	
Senior Centre Shower	-	7,000	7,000	0%	
Parks Vehicle	645	30,000	29,355	2%	59
Reay Creek Dam	-	600,000	600,000	0%	60
Melville Park Path Resurfacing	-	20,000	20,000	0%	
Irrigation Upgrades	37,616	36,800	(816)	102%	61
Rotary Park Irrigation Replace	-	30,000	30,000	0%	
Shoal Centre Flooring	20,706	25,700	4,994	81%	
Storm - Ardwell Ave	131,390	550,000	418,610	24%	62
Storm - Stirling Way	-	18,600	18,600	0%	
Water Fountain Stations Downtown	2,275	6,800	4,525	33%	
	<b>6,836,503</b>	<b>11,862,197</b>	<b>5,025,694</b>	<b>58%</b>	
<b>WATER CAPITAL</b>					
Hydrant Upgrade	\$ 693	\$ 10,000	\$ 9,307	7%	
Infrastructure Replacement - Epco Drive - Weiler to Ocean	4,019	15,000	10,981	27%	63
Water Equipment	-	10,000	10,000	0%	
Infrastructure Replacement - Henry Ave, 4th to 3rd	-	74,800	74,800	0%	64
Infrastructure Replacement - Oakville-6th to 5th	-	54,400	54,400	0%	64
Infrastructure Replacement - Vallis Pl-Bowerbank to End	-	54,400	54,400	0%	
White Birch Loop Watermain and Fire Road	-	5,000	5,000	0%	
Meter Replacement Program	45,855	100,000	54,145	46%	65
Water Vehicles	-	30,000	30,000	0%	
	<b>50,567</b>	<b>353,600</b>	<b>303,033</b>	<b>14%</b>	

	<b>2019 YTD Actual</b>	<b>2019 Budget</b>	<b>YTD Variance</b>	<b>% of Budget</b>	<b>Note #</b>
<b>SEWER CAPITAL</b>					
Ardwell Ave. Sanitary Sewer	\$ -	\$ 400,000	\$ 400,000	0%	<b>66</b>
Utility Kiosk Wraps	9,803	13,000	3,197	75%	
Infrastructure Replacement - Harbour Pump Station	-	63,600	63,600	0%	<b>67</b>
Town Hall Service Connections	6,664	50,000	43,336	13%	
Sewer Pump Station Condition Assessment	-	100,000	100,000	0%	<b>67</b>
Infrastructure Replacement - Rothesay Pump Station	-	61,800	61,800	0%	<b>67</b>
Sewer Equipment	3,210	10,000	6,790	32%	
Access Hatches - Pump Stations	-	40,000	40,000	0%	<b>67</b>
	<b>19,677</b>	<b>738,400</b>	<b>718,723</b>	<b>3%</b>	
<b>TOTAL CAPITAL</b>	<b>\$ 6,906,747</b>	<b>\$ 12,954,197</b>	<b>\$ 6,047,450</b>	<b>53%</b>	