Attachment D: Q3 Budget Update

Budget Update

This report outlines the actual results compared to the budget for operating and capital budgets and staffing levels for the third quarter ending September 30, 2019.

Council approves a five-year financial plan bylaw annually in accordance with Section 165 of the Community Charter. The financial plan allocates the financial and human resources required to achieve the objectives of the City's Strategic Plan.

The City performs monthly variance analyses of the revenues and expenditures as they compare to the approved financial plan and reports the progress quarterly to Council.

If unanticipated events occur during the year that impact the approved five-year financial plan, staff recommend amendments to the financial plan bylaw to authorize the changes. All budgetary amendments require Council's approval.

Operating Budget

As of September 30, 2019, the overall operating revenues and expenditures/transfers are 89% and 67% respectively, of the annual budgeted amount. This compares to 88% and 69% to the prior fiscal period. A summary of the actual operating revenues and expenditures/transfers compared to the budget is attached.

Revenues are expected to meet or exceed budget. Revenues from rezoning, short term rentals, permits and inspections are trending higher than expected for the third quarter. Dog licenses and business licenses are collected in the first half of the year resulting in a higher percentage of actual to budgeted revenue in that department.

Expenditures/transfers are expected to be within budget. Seasonal variations in municipal operations and accounting processes that occur outside the quarterly basis affect the proportion of revenues received or expenditures incurred to September 30, 2019. Seasonal impacts are reflected in Parks, Recreation and Corporate budgets due to work programs that commence in the third and fourth quarters such as the Parks Boulevard program, recreation programs and year end accounting entries.

We continue to improve our accounting processes to better align the quarterly actual to budget reporting.

Capital Budget

As of September 30, 2019, the actual capital expenditures are at 29% spent of total budgeted expenditures for the year, compared to 19% in the prior year. Capital projects have varying schedules and the majority of the work planned for 2019 started in Q2 and Q3 with some projects starting in Q4. A summary of capital programs and projects are attached.

At present, most capital projects are expected to be completed according to schedule; though some projects have been deferred/delayed. These projects include:

Active Transportation

Attachment D: Q3 Budget Update

- Pathway Upgrades
 - Dallas cliffs beach path, Holland Point below Yacht Pond, Horseshoe Bay stairs at Dallas Rd (deferred pending outcome of the CRD Wastewater project)

Complete Streets

- Major Streets
 - Gorge Road and Esquimalt Road (deferred due to Point Ellice Bridge project)
 - Vancouver Street and Bay Street (deferred to coordinate with Vancouver Street bike lanes)
 - Yates Street (deferred to coordinate with underground utility projects)
- Local Streets
 - Blackwood (deferred to coordinate with underground utility projects)

Street Infrastructure

• Traffic Controller Replacement (deferred pending design completion)

Retaining Walls and Railings

 Dallas Road Bluff Study and Clover Point Shoreline Remediation (deferred pending outcome of the CRD Wastewater project)

Parks

Songhees Park Expansion (deferred due to resourcing challenges and other organizational priorities)

Equipment

 Underground Fuel Storage Tank Replacement (deferred pending completion of Public Works Master Plan)

Should adjustments be required, reports providing details and options will be brought forward to Council for consideration.

Staff are working diligently to complete the capital work plan according to schedule, however unplanned or unforeseen factors could arise and delay the completion date. Requests to move the budget forward into next year can be made as part of the regular year-end budget process.

Staff Levels

The City's full-time equivalent employees for 2019 is 849.85 as attached.

City of Victoria - Operating Budget Revenues/Funding Sources For the Nine Months Ending September 30, 2019

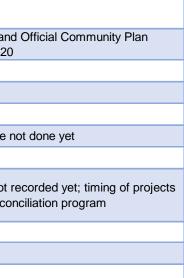
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instruction10,000.0000.0000.0000.0000instruction.0000.0000.0000.0000.00000.00000.00000.00000.00000.00000.00000.00000.00000.00000.00000.00000.000000.000000.000000.000000.000000.000000.000000.000000.0000000.000000000.00000000000.00000000000000.000000000000000000000000000000000000	Third Party Billing - Special Events	46,880	22,893	-	(22,893)	-	·
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egystation of Regulatory Services954,000954,000950,000951,	Victoria Conference Centre (VCC)	3,285,800	2,758,835	3,986,370	1,227,535	69%	Seasonal revenues
spine Services689,234887,034627,337(11,11)1919. Dog learnes and Short Tern Rental locanes.spine Endrogenent Third Party Billing	VCC Event Costs Paid by Clients	4,768,487	3,940,960	3,460,000	(480,960)	114%	Full recovery of related expenses
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Parking services14,056,85314,05,86314,05,86314,05,86519,10,8004,40,8477%ParkVictoria transactions increased by 27% compared to Q3 2018Information Systems195,002195,002996,0220%Flunding for Records Management carried over from previous year; offsetting expensesParks, Recreation and Facilities2,331,4732,318,3653,234,910916,54572%Camps, Outdoor Recreation and RAP Food and Beverage increased revenues offset by increased expendituresSustainable Planning and Community Development5,267,6754,797,8624,225,564(572,298)114%Building permits, electrical and plumbing permits and rezoning revenues are trending higher; year end entry to transfer amount to Development Stabilization Reserve account not recorded yetOronat95,441107,697226,707119,05347%Emergency Management grant not yet receivedParks, Recreation and Facilities95,441107,697226,719119,05347%Emergency Management grant not yet receivedParket in Lieu of Taxes/Special Assessments4,397,0404,631,0587,625,1492,994,09167%Parket received later in the yearBuilding thereist3,074,025,119,3373,490,000(1,629,337)147%Timing of investment income varies from year to yearBusiness and Other Licences1,392,0601,401,5541,504,378102,82493%Majority of business licenses revenue recognized in Q2Overhead Recoveries2,863,6158,803,4551,942,6213,122,27774%Revenues rec	Finance		-				
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Parks, Recreation and Facilities2,331,4732,318,3653,234,910916,54572%Camps, Outdoor Recreation and RAP Food and Beverage increased revenues offset by increased expendituresSustainable Planning and Community Development5,267,6754,797,8624,225,564(572,298)11%Building permits, electrical and plumbing permits and rezoning revenues are trending higher; year end entry to transfer amount to Development Stabilization Reserve account not recreated yet//ictoria Fire Department95,441107,697226,750119,05347%Emergency Management grant not yet receivedPayment in Lieu of Taxes/Special Assessments4,397,0404,631,0587,625,1492,994,09161%Payments received later in the yearPess and Interest3,107,4025,119,3373,490,000(1,629,337)147%Timing of investment income varies from year to yearOverhead Recoveries1,392,0601,401,5541,504,378102,82493%Mojority of business licenses revonue recognized in Q2Miscellaneous5,853,6158,820,34511,942,6213,122,27774%Revenues received later in year; includes Gas Tax and event and ticket surcharge revenue. Traffic Fine Revenue \$28,000 more than budgetPrior Year's Surplus3,809,8254,544,0494,544,000(49)10%	Information Systems	-	-	195,002	195,002	0%	
Sustainable Planning and Community Development5,267,6754,797,8624,225,564(572,298)114%trending higher; year end entry to transfer amount to Development Stabilization Reserve account not recorded yet/rictoria Fire Department95,441107,697226,750119,05347%Emergency Management grant not yet receivedCorporate-Payment in Lieu of Taxes/Special Assessments4,397,0404,631,0587,625,1492,994,09161%Payments received later in the yearFees and Interest3,107,4025,119,3373,490,000(1,629,337)147%Timing of investment income varies from year to yearBusiness and Other Licences1,392,0601,401,5541,504,378102,82493%Majority of business licenses revenue recognized in Q2Overhead Recoveries2,651,7052,847,5363,796,713949,17775%Miscellaneous5,853,6158,820,34511,942,6213,122,27774%Revenues received later in year; includes Gas Tax and event and ticket surcharge revenue. Traffic Fine Revenue \$28,000 more than budgetPrior Year's Surplus3,809,8254,544,0494,544,000(49)100%	Parks, Recreation and Facilities	2,331,473	2,318,365	3,234,910	916,545	72%	Camps, Outdoor Recreation and RAP Food and Beverage increased revenues
CorporatePayment in Lieu of Taxes/Special Assessments4,397,0404,631,0587,625,1492,994,09161%Payments received later in the yearFees and Interest3,107,4025,119,3373,490,000(1,629,337)147%Timing of investment income varies from year to yearBusiness and Other Licences1,392,0601,401,5541,504,378102,82493%Majority of business licenses revenue recognized in Q2Overhead Recoveries2,651,7052,847,5363,796,713949,17775%Miscellaneous5,853,6158,820,34511,942,6213,122,27774%Revenues received later in year; includes Gas Tax and event and ticket surcharge revenue. Traffic Fine Revenue \$28,000 more than budgetPrior Year's Surplus3,809,8254,544,0494,544,000(49)100%	Sustainable Planning and Community Development	5,267,675	4,797,862	4,225,564	(572,298)	114%	trending higher; year end entry to transfer amount to Development Stabilization
Payment in Lieu of Taxes/Special Assessments4,397,0404,631,0587,625,1492,994,09161%Payments received later in the yearFees and Interest3,107,4025,119,3373,490,000(1,629,337)147%Timing of investment income varies from year to yearBusiness and Other Licences1,392,0601,401,5541,504,378102,82493%Majority of business licenses revenue recognized in Q2Overhead Recoveries2,651,7052,847,5363,796,713949,17775%Miscellaneous5,853,6158,820,34511,942,6213,122,27774%Revenues received later in year; includes Gas Tax and event and ticket surcharge revenue. Traffic Fine Revenue \$28,000 more than budgetPrior Year's Surplus3,809,8254,544,0494,544,000(49)100%	Victoria Fire Department	95,441	107,697	226,750	119,053	47%	Emergency Management grant not yet received
Fees and Interest3,107,4025,119,3373,490,000(1,629,337)147%Timing of investment income varies from year to yearBusiness and Other Licences1,392,0601,401,5541,504,378102,82493%Majority of business licenses revenue recognized in Q2Overhead Recoveries2,651,7052,847,5363,796,713949,17775%Miscellaneous5,853,6158,820,34511,942,6213,122,27774%Revenues received later in year; includes Gas Tax and event and ticket surcharge revenue. Traffic Fine Revenue \$28,000 more than budgetPrior Year's Surplus3,809,8254,544,0494,544,000(49)100%	Corporate		-				
Business and Other Licences1,392,0601,401,5541,504,378102,82493%Majority of business licenses revenue recognized in Q2Overhead Recoveries2,651,7052,847,5363,796,713949,17775%Miscellaneous5,853,6158,820,34511,942,6213,122,27774%Revenues received later in year; includes Gas Tax and event and ticket surcharge revenue. Traffic Fine Revenue \$28,000 more than budgetPrior Year's Surplus3,809,8254,544,0494,544,000(49)100%	Payment in Lieu of Taxes/Special Assessments	4,397,040	4,631,058	7,625,149	2,994,091	61%	Payments received later in the year
Overhead Recoveries2,651,7052,847,5363,796,713949,17775%Miscellaneous5,853,6158,820,34511,942,6213,122,27774%Revenues received later in year; includes Gas Tax and event and ticket surcharge revenue. Traffic Fine Revenue \$28,000 more than budgetPrior Year's Surplus3,809,8254,544,0494,544,000(49)100%	Fees and Interest	3,107,402	5,119,337	3,490,000	(1,629,337)	147%	Timing of investment income varies from year to year
Miscellaneous5,853,6158,820,34511,942,6213,122,27774%Revenues received later in year; includes Gas Tax and event and ticket surcharge revenue. Traffic Fine Revenue \$28,000 more than budgetPrior Year's Surplus3,809,8254,544,0494,544,000(49)100%							Majority of business licenses revenue recognized in Q2
Miscellaneous 5,853,615 8,820,345 11,942,621 3,122,211 14% revenue. revenue \$28,000 more than budget Prior Year's Surplus 3,809,825 4,544,049 4,544,000 (49) 100%	Overhead Recoveries	2,651,705	2,847,536	3,796,713	949,177	75%	
	Miscellaneous	5,853,615	8,820,345	11,942,621	3,122,277	74%	
'ictoria Police Department 6,711,214 7,054,208 10,351,840 3.297.632 68%	Prior Year's Surplus	3,809,825	4,544,049	4,544,000	(49)	100%	
	Victoria Police Department	6,711,214	7,054,208	10,351,840	3,297,632	68%	

Property Taxes	130,751,326	139,700,938	139,700,261	(677)	100%
Total	\$ 213,840,299 \$	232,089,377 \$	262,330,324 \$	30,240,947	88%

City of Victoria - Operating Budget Expenditures/Transfers to Reserve For the Nine Months Ending September 30, 2019

	Q3 2018	Q3 2019	2019			
	Actual	Actual	Budget	Variance	%	Explanation for Variance
City Manager's Office	655,870	677,429	946,156	268,727	72%	
Council	475,848	572,553	860,982	288,429	67%	Timing of costs for Child Care Action Plan; offsetting grant revenue
Corporate Initiatives	-	215,441	296,231	80,790	73%	
Business and Community Relations	-	-	-	00,100	1070	
Arts, Culture and Events	1,170,438	1,198,696	1,618,728	420,032	74%	Events are seasonal. Majority of Public Art projects are scheduled for completion by the end of Q4; the Unity Project is delayed to 2020
Third Party Billing - Special Events	46,971	16,849	-	(16,849)		Full cost recovery; offsetting revenues
Economic Development	502,143	532,150	638,860	106,710	83%	Grant to South Island Prosperity project paid in April
Neighbourhoods	394,552	432,634	600,286	167,652	72%	
Victoria Conference Centre (VCC)	2,380,026	2,337,078	3,299,467	962,389	71%	Vacancies
VCC Event Costs Paid by Clients	4,324,608	3,826,906	3,460,000	(366,906)	111%	Full cost recovery; offsetting revenues
Legislative Services	894,128	1,041,568	1,564,271	522,703	67%	Vacancies and transfer to reserve not done yet
Bylaw Services	1,166,696	1,318,101	1,972,753	654,653	67%	Vacancies and timing of short term rental expenses
Third Party Billing - Bylaw Enforcement	12,186	16,396	-	(16,396)		Full cost recovery; offsetting revenues
Real Estate	692,998	807,663	1,932,550	1,124,886	42%	Vacancies and transfer to reserve for 812 Wharf Street not done
Engagement	1,163,490	857,457	1,488,917	631,460	58%	Participatory budgeting projects scheduled for Q3; vacancies
Engineering and Public Works	-	-	-			
Engineering and Public Works	10,421,207	11,838,339	18,115,846	6,277,507	65%	Vacancies; Climate Action, NTMP initiatives, Accessibility Framework and Sustainable Mobility Strategy in progress
Third Party Billings	1,083,502	751,113	428,400	(322,713)	175%	Full cost recovery; offsetting revenues
Solid Waste & Recycling	2,189,541	2,244,163	3,224,380	980,217	70%	Transfer to capital & reserves not done yet
Water Utility	9,898,366	11,767,397	21,350,683	9,583,286	55%	Transfer to capital & reserves not done yet
Sewer Utility	2,421,765	2,783,146	7,957,347	5,174,201	35%	Transfer to capital & reserves not done yet
Stormwater Utility	2,191,275	2,621,911	6,880,740	4,258,828	38%	Transfer to capital & reserves not done yet
Finance	-	-	-	-		
Finance	2,919,719	3,008,371	4,386,096	1,377,726	69%	Vacancies
Parking Services	6,542,455	6,785,210	10,611,713	3,826,504	64%	Portion of Broughton parkade revenue share with Province, transfer to reserve and payment to BC Transit for youth bus passes not done yet
Human Resources	1,327,160	1,393,566	2,270,934	877,369	61%	Vacancies
Information Systems	3,241,807	3,130,903	4,542,396	1,411,493	69%	Vacancies
Legal Services	529,439	576,693	844,327	267,634	68%	Timing of legal expenses
Parks, Recreation and Facilities	-	-	-			
Parks	7,595,795	7,878,668	12,818,027	4,939,359	61%	Urban Forest Management program delayed due to vacancies; seasonal work programs continue into Q4 that include natural areas and boulevard programs
Recreation	3,591,477	3,708,254	4,702,595	994,341	79%	Seasonal programs; Summer Camps, Outdoor Recreation and RAP; increased expenses offset with increased revenues; Crystal Pool building maintenance costs are trending higher

Facilities	3,758,597	4,092,623	6,186,295	2,093,672	66%	Vacancies
Sustainable Planning and Community Development	4,120,188	3,716,334	7,010,947	3,294,613	53%	Downtown Core Area Plan implementation and implementation will be carried forward to 2020
Victoria Fire Department	12,264,996	13,246,779	17,677,598	4,430,819	75%	
Corporate	-	-	-			
Contingencies	-	-	1,829,116	1,829,116	0%	
Debt Principal, Interest and Reserve Transfer	3,038,368	3,346,947	8,167,942	4,820,995	41%	Timing of debt payments; transfer to reserve n
Grants	2,991,338	3,289,063	3,502,530	213,466	94%	Most grants paid in July
Miscellaneous	1,613,253	1,335,676	3,759,042	2,423,366	36%	Crest Levy expense and year end entries not r including Citizen Assembly and Witness Recor
Transfers to Reserve	15,553,815	19,699,929	22,867,459	3,167,530	86%	Transfers to reserve not recorded yet
Transfer to Capital Budget	10,165,000	11,140,000	11,140,000	-	100%	
Greater Victoria Public Library	4,336,762	3,837,408	5,451,900	1,614,492	70%	
Victoria Police Department	39,943,456	40,722,465	57,924,810	17,202,345	70%	Transfer to reserve and year end entries not re
Total	\$ 165,619,235 \$	176,765,877 \$	262,330,324 \$	85,564,446	67%	



t recorded yet

City of Victoria - Capital Budget Expenditures For the Nine Months Ending September 30, 2019

	Q3 2019 Actual	2019 Budget	Variance	%	Explanation for Variance
Active Transportation	6,144,577	19,045,000	12,900,423	32%	Bicycle Master Plan Wharf/Humboldt complete, Vancouver/Graham/Jackson/Harbour desigr construction scheduled for 2020. Other completed projects: JSB Public Realm Janion Plaza new paint on the DFHP at Ship Point, JSB underpass connection, Blackwood and Gonzales Reno/Belton. Majority of other projects in progress or scheduled for completion Q4
Complete Streets	2,311,480	4,363,000	2,051,520	53%	Complete projects include Fort, Superior, Delta, Shakespeare and Maud. Blackwood, Yates Bay projects deferred to coordinate with underground utilities, Point Ellice Bridge or Bike Lan projects in progress; Belleville to be complete Q4
Neighbourhoods	26,227	70,000	43,773	37%	The majority of Wayfinding projects to be complete in Q4
Parks	1,326,966	6,202,000	4,875,034	21%	Cecelia Ravine New Park and Summit Park Playground complete. Majority of other projects completion in Q4. Songhees Park Expansion has been deferred to 2020
Street Infrastructure	811,471	1,913,000	1,101,529	42%	Accessible Pedestrian Signals Pilot Project is complete. Majority of other projects in progress Q4. Fire Pre-Emption Equipment awarded in Q3 and scheduled to complete in 2020. Traffic Traffic Controller Replacement are deferred to 2020
Retaining Walls and Railings	748,769	1,707,000	958,231	44%	Ship Point Pier is complete; majority of other projects are in progress. Dallas Road Bluff Stuc Remediation is on hold pending outcome of the CRD Waste Water project
Bridges	3,327,479	8,283,000	4,955,521	40%	Point Ellice Bridge Rehabilitation/Painting complete in Q4
Facilities	1,859,844	18,661,000	16,801,156	10%	Projects complete include Centennial and Johnson Parkade repairs, Visitor's Cen upgrade, Victoria Conference Centre upgrades, including wheelchair lift moderniz washroom roof. Majority of remaining projects in progress, including community c additional parkade improvements
Equipment	1,519,427	9,959,000	8,439,573	15%	Vehicle and Heavy Equipment procurement and other projects are in progress. Underground on hold pending completion of the Public Works Master Plan
Environmental Remediation	112,290	2,151,000	2,038,710	5%	Laurel Point Park environmental remediation is complete and post remediation reporting will spent if needed
Sanitary Sewers	3,262,864	8,779,000	5,516,136	37%	Carry forward projects and design for 2019 mains projects complete. Humboldt Forcemain P Q1 2020. Majority of other projects in progress with completion expected in Q4
Stormwater	2,757,109	6,496,000	3,738,891	42%	Carry forward projects and design for 2019 mains and brick main replacement is complete. or are scheduled to start in Q4
Waterworks	2,805,095	6,141,000	3,335,905	46%	Carry forward projects are complete. Water replacement work on Dallas Road in conjunction Majority of other projects are in progress, started Q3 or are scheduled to start in Q4
Contingency	-	350,000	350,000	0%	
Victoria Police	898,979	2,107,000	1,208,021	43%	Vehicle replacement underway and projects scheduled throughout the year
Total	27,912,574	96,227,000	68,314,426	29%	

gn to be awarded in Q4 with a project, asphalt improvements and s sidewalk and Traffic Calming at

es, Gorge, Esquimalt, Vancouver and ane projects. Gonzales and Denman

ts in progress and scheduled for

ess and scheduled for completion in fic Signal Fibre Optic Upgrade and

udy and Clover Point Shoreline

entre (812 Wharf St) elevator ization, and Topaz Park centre, public washroom, and

nd Fuel Storage Tank Replacement is

ill start this fall; portion of budget only

Phase 2 is scheduled to complete in

Majority of other projects started Q3

on with CRD Forcemain complete.

City of Victoria - Budgeted Full-Time Equivalent Employees For the Nine Months Ending September 30, 2019

	FTE 2019
City Manager's Office	7.00
Mayor's Office	1.00
Corporate Initiatives	2.00
Business and Community Relations	
Arts, Culture & Events	7.29
Economic Development	2.00
Neighbourhoods	3.00
Victoria Conference Centre	13.62
Legislative Services	9.88
Bylaw Services	10.00
Real Estate	5.00
Engagement	11.00
Engineering & Public Works	296.72
Finance	85.07
Human Resources	13.00
Information Systems	23.00
Legal Services	4.00
Parks, Recreation and Facilities	187.75
Sustainable Planning and Community Development	44.43
Victoria Fire Department	124.09
Total	849.85