

**Appendix C**  
**City of Victoria - Operating Budget Revenues/Funding Sources**  
**For the Twelve Months Ending December 31, 2019**

	Q4 2018 Actual	Q4 2018 Actual	2019 Budget	Variance	%	Explanation for Variance
<b>Business and Community Relations</b>						
Arts, Culture and Events	433,303	229,401	318,250	88,849	72%	Reduced funding transfer from Public Art Reserve for programs such as the Indigenous Artist in Residence and the Unity Project as carried over to 2020
Third Party Billing - Special Events	54,030	35,236	-	(35,236)	-	Full cost recovery of related expenses
Economic Development	-	3,000	3,000	-	100%	Bastion Square Market Licence
Neighbourhoods	15,600	19,750	-	(19,750)	-	Downtown Late Night Strategy contributions
Victoria Conference Centre (VCC)	4,699,318	4,145,539	3,986,370	(159,169)	104%	Increased revenues due to conference sales offset by decrease in equipment, electrical service, display revenue and parking revenue
VCC Event Costs Paid by Clients	6,739,403	5,891,284	3,460,000	(2,431,284)	170%	Full cost recovery; offsetting expenses
<b>Legislative and Regulatory Services</b>	71,099	66,200	35,000	(31,200)	189%	Increased revenue due to rezoning hearing fees
<b>Bylaw Services</b>	646,317	844,131	687,937	(156,194)	123%	Increased revenue from dog licenses and short term rental; offsetting expenses
Bylaw Enforcement Third Party Billing	18,539	22,738	-	(22,738)	-	Full cost recovery of related expenses
<b>Council</b>	-	15,470	23,300	7,830	66%	Child Care Action Plan grants carried over to 2020
<b>Human Resources</b>	-	-	59,167	59,167	0%	Reduced funding transfer for Transgender, Non-Binary and Two Spirit Action Plan as carried over to 2020
<b>Real Estate</b>	1,826,367	1,971,821	1,899,692	(72,129)	104%	Lease and rental revenues
<b>Engineering and Public Works</b>						
Engineering and Public Works	781,641	985,120	1,971,070	985,950	50%	Reduced funding transfer for Climate Action, Neighbourhood Transportation Plans, Asset Management and Zero Waste Strategy as carried over to 2020 and development encroachment fees and asphalt plant sales lower than expected
Third Party Billings	1,625,040	950,243	528,400	(421,843)	180%	Full cost recovery of related expenses
Solid Waste and Recycling	3,160,881	3,243,688	3,224,380	(19,308)	101%	Increased revenue due to increase in bins and an increased shift to larger bins from smaller bins
Sewer Utility	8,033,749	8,067,518	7,957,347	(110,171)	101%	Higher consumption resulted in overall greater revenue
Water Utility	21,304,049	22,000,269	21,350,683	(649,586)	103%	Higher consumption resulted in overall greater revenue
Storm Drain Utility	6,843,166	7,137,967	6,880,740	(257,227)	104%	Uptake of the Rainwater rewards program lower than projected
<b>Finance</b>						
Parking Services	18,807,613	19,656,949	19,107,800	(549,149)	103%	Increased revenue due to Sunday on street parking (\$390k); parking permits, parking lots and parkades offset by lower than budget for Monday - Saturday on street parking and enforcement. Total parkade transactions decreased by 4.3%, 1.61m transactions compared to 1.68m in 2018; ParkVictoria transactions increased by 28%, 995,000 from 778,000 in 2018
<b>Information Systems</b>	-	-	195,002	195,002	0%	Funding for Records Management carried forward to 2020
<b>Parks, Recreation and Facilities</b>	2,891,876	3,228,564	3,234,910	6,346	100%	Reduced revenue in field rentals lower due to loss of events; increased revenues in seasonal programs: summer camps, outdoor recreation and RAP food and beverages, with offsetting increased expenditures
<b>Sustainable Planning and Community Development</b>	5,045,806	5,892,795	4,235,229	(1,657,566)	139%	Building permits, electrical and plumbing permits and rezoning revenues trended higher; net amount transferred to the Development Stabilization Reserve. Offset by lower transfers from reserves to match project expenses for OCP and DCAP initiatives
<b>Victoria Fire Department</b>	312,452	272,582	226,750	(45,832)	120%	Fire safety plan reviews and false alarms higher than expected

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<b>Corporate</b>						
Payment in Lieu of Taxes/Special Assessments	7,717,939	8,182,266	7,625,149	(557,117)	107%	Increase to Province of BC and Federal PILT revenue
Fees and Interest	6,075,503	8,224,990	3,490,000	(4,734,990)	236%	Increased investment revenue offset by lower revenue from property tax penalties and interest
Business and Other Licences	1,566,763	1,447,010	1,504,378	57,368	96%	Reduced revenue in business licenses offset by increase in revenue from cannabis licenses
Overhead Recoveries	3,319,109	3,796,713	3,796,713	-	100%	
Miscellaneous	9,384,440	13,124,614	11,942,621	(1,181,993)	110%	Traffic fine revenue higher than budget, higher revenues received from Bonus Density, Parkland Provision and DFHP contribution that are offset by transfer to reserves and lower revenues for the Arena
Prior Year's Surplus	3,809,853	4,544,049	4,544,000	(49)	100%	
Victoria Police Department	9,565,159	10,294,400	10,351,840	57,440	99%	
Property Taxes	130,751,326	139,700,938	139,700,261	(677)	100%	
<b>Total</b>	<b>\$ 255,500,341</b>	<b>\$ 273,995,245</b>	<b>\$ 262,339,989</b>	<b>-\$ 11,655,256</b>	<b>104%</b>	



## Appendix C

### City of Victoria - Operating Budget Expenditures/Transfers to Reserve For the Twelve Months Ending December 31, 2019

	Q4 2018 Actual	Q4 2019 Actual	2019 Budget	Variance	%	Explanation for Variance
<b>City Manager's Office</b>	941,626	955,900	966,321	10,421	99%	
<b>Council</b>	689,508	784,495	884,709	100,214	89%	Vacancies
<b>Corporate Initiatives</b>	-	289,098	300,106	11,008	96%	
<b>Business and Community Relations</b>						
Arts, Culture and Events	1,585,809	1,606,003	1,754,028	148,025	92%	Reduced expenses for the Indigenous Artist in Residence as awarded later in the year, offset by policing costs in Special Events. Art projects carried forward into 2020 that include the Unity Project, Artist in Residence and Poet Laureate.
Third Party Billing - Special Events	48,459	32,833	-	(32,833)	-	Full cost recovery; offsetting revenues
Economic Development	603,197	611,944	642,275	30,331	95%	Reduced expenses in conferences and travel
Neighbourhoods	560,385	609,300	600,286	(9,014)	102%	
Victoria Conference Centre (VCC)	3,493,942	3,339,870	3,314,800	(25,070)	101%	
VCC Event Costs Paid by Clients	6,739,403	5,891,290	3,460,000	(2,431,290)	170%	Full cost recovery; offsetting revenues
<b>Legislative Services</b>	1,936,577	1,601,804	1,571,365	(30,439)	102%	Increase in postage and printing materials due to increased mailouts and advertising offset by vacancies
<b>Bylaw Services</b>	1,783,574	2,192,970	1,995,866	(197,104)	110%	Increase in Short Term Rental expenses; offsetting revenues
Third Party Billing - Bylaw Enforcement	18,539	22,738	-	(22,738)	-	Full cost recovery; offsetting revenues
<b>Real Estate</b>	1,536,800	1,684,526	1,942,581	258,055	87%	Vacancies and lower than expected rental property costs
<b>Engagement</b>	1,499,816	1,326,680	1,496,307	169,627	89%	Vacancies
<b>Engineering and Public Works</b>						
Engineering and Public Works	15,411,757	17,409,252	18,141,953	732,701	96%	Vacancies and projects carried forward into 2020 that include Climate Action, Asset Management, Transportation initiatives and Zero Waste Strategy
Third Party Billings	1,429,961	999,869	428,400	(571,469)	233%	Full cost recovery; offsetting revenues
Solid Waste & Recycling	2,938,085	3,008,227	3,224,380	216,153	93%	Lower than anticipated costs
Water Utility	21,304,049	22,000,269	21,350,683	(649,586)	103%	Surplus from higher revenues transferred to reserves
Sewer Utility	8,033,749	8,067,518	7,957,347	(110,171)	101%	Surplus from higher revenues transferred to reserves
Stormwater Utility	6,843,166	7,137,967	6,880,739	(257,228)	104%	Surplus from higher revenues transferred to reserves
<b>Finance</b>						
Finance	3,581,206	4,044,874	4,410,466	365,592	92%	Vacancies
Parking Services	9,528,977	10,548,420	10,611,714	63,294	99%	
Human Resources	1,863,275	1,980,814	2,288,497	307,683	87%	Vacancies
<b>Information Systems</b>	4,071,085	4,056,258	4,555,843	499,585	89%	Vacancies
<b>Legal Services</b>	734,870	822,693	858,105	35,412	96%	

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	Q4 2018 Actual	Q4 2019 Actual	2019 Budget	Variance	%	Explanation for Variance
<b>Parks, Recreation and Facilities</b>						
Parks	10,805,682	11,490,140	12,787,265	1,297,125	90%	Vacancies, Urban Forest and Tree Preservation Bylaw carried forward to 2020
Recreation	4,749,959	4,985,830	4,814,674	(171,156)	104%	Increased expenses for seasonal programs: summer camps, outdoor recreation and RAP offset by increased revenues; Crystal Pool building maintenance costs continue to trend higher
Facilities	5,334,707	5,786,066	6,192,452	406,386	93%	Vacancies
<b>Sustainable Planning and Community Development</b>	7,137,616	8,162,786	7,048,168	(1,114,618)	116%	Increased development revenue transferred to the Development Stabilization Reserve; offset by DCAP and OCP projects carried forward to 2020
<b>Victoria Fire Department</b>	16,575,229	17,590,341	17,696,495	106,154	99%	Emergency Management projects carried forward to 2020
<b>Corporate</b>						
Contingencies	-	-	1,150,284	1,150,284	0%	
Debt Principal, Interest and Reserve Transfer	7,827,583	8,167,942	8,167,942	-	100%	
Grants	3,203,762	3,640,584	3,664,226	23,642	99%	Lower maintenance costs for Quadra Village and the James Bay Community Centres and increase by Victoria Housing Fund Grant payment offset by transfer from reserve
Miscellaneous	3,394,214	4,896,362	3,797,542	(1,098,820)	129%	Increased expenses due to higher than anticipated tax appeals offset by projects carried forward to 2020 that include the Citizen's Assembly, Overnight Sheltering, Social Procurement and Witness Reconciliation
Transfers to Reserve	24,107,341	30,460,484	22,867,459	(7,593,025)	133%	Increased transfers to interest allocated to reserve, affordable housing reserve for bonus density, parks and greenways reserve for parkland provision, climate action for CARIP
Transfer to Capital Budget	10,165,000	11,140,000	11,140,000	-	100%	
<b>Greater Victoria Public Library</b>	5,164,652	5,451,900	5,451,900	-	100%	
<b>Victoria Police Department</b>	55,312,731	57,867,372	57,924,811	57,439	100%	
<b>Total</b>	<b>\$ 250,956,291</b>	<b>\$ 270,665,419</b>	<b>\$ 262,339,988</b>	<b>-\$ 8,325,431</b>	<b>103%</b>	