

**City of Victoria - Operating Budget Expenditures/Transfers to Reserve  
For the Twelve Months Ending December 31, 2022**

	T3 2021 Actual	T3 2022 Actual	2022 Budget	Budget Remaining \$ Variance	Actual Spent to Budget %	Explanation for Variance
<b>City Manager's Office</b>	1,087,545	1,287,755	1,291,380	3,625	100%	
<b>Council</b>	692,237	710,019	879,540	169,521	81%	Vacancies and decreased expenses in conferences/travel
<b>Office of Equity, Diversity and Inclusion</b>	559,036	318,822	418,950	100,128	76%	Vacancies
<b>Business and Community Relations</b>						
Arts, Culture and Events	1,348,456	1,696,219	2,143,640	447,421	79%	Vacancies and decreased expenses in seasonal events and conferences/travel. Art projects carried forward into 2023 include the Artist in Residence, Commercial Art Gallery, Storefront Art and Art in Kiosks
Third Party Billing - Special Events	22,011	80,176	-	(80,176)	-	Full cost recovery; offsetting revenues
Economic Development	608,962	683,181	905,640	222,459	75%	Vacancies and decreased expenses in conferences/travel and business promotion
Neighbourhoods	367,630	519,762	669,960	150,198	78%	Reduced expenses for the Late Night Great Night Program and NeighbourHub
Victoria Conference Centre (VCC)	2,135,899	2,730,697	2,976,590	245,893	92%	Vacancies and decreased expenses in hydro, water, building maintenance and conferences/travel
VCC Event Costs Paid by Clients	397,756	5,865,181	1,557,000	(4,308,181)	377%	Full cost recovery of related expenses
<b>Legislative Services</b>	1,674,158	2,114,021	2,106,550	(7,471)	100%	
<b>Bylaw Services</b>	3,070,563	4,169,503	4,192,640	23,137	99%	
Third Party Billing - Bylaw Enforcement	17,868	100,809	-	(100,809)	-	Full cost recovery; offsetting revenues
<b>Real Estate</b>	1,892,725	2,131,055	1,875,300	(255,755)	114%	Increased transfer to reserve for 812 Wharf Street as lease and rental revenues higher than budget; offset by decreased expenses due to vacancies in Real Estate. Tiny Homes expenses; offset by the Strengthening Communities grant
<b>Engagement</b>	1,466,002	1,336,958	1,561,650	224,692	86%	
<b>Engineering and Public Works</b>						
Engineering and Public Works	17,916,609	19,852,439	20,645,130	792,691	96%	Vacancies and decreased expenses due to conference and travel and projects carried forward into 2023 including Climate Action, Building Deconstruction, MVA Pilot, Neighbourhood Transportation Management Plan, Vision Zero and Patio Bylaw development
Third Party Billings	769,633	666,544	428,400	(238,144)	156%	Full cost recovery; offsetting revenues
Solid Waste & Recycling	3,073,843	3,320,622	3,412,470	91,848	97%	Lower than anticipated costs
Water Utility	23,946,494	24,691,165	22,850,950	(1,840,215)	108%	Surplus transferred to reserves
Sewer Utility	8,519,049	8,731,668	8,420,510	(311,158)	104%	Surplus transferred to reserves
Stormwater Utility	7,322,162	7,487,964	7,348,330	(139,634)	102%	Surplus transferred to reserves
<b>Finance</b>						
Finance	4,033,545	4,351,495	4,986,100	634,605	87%	Vacancies and decreased expenses in conferences/travel and training
Parking Services	10,169,661	10,582,729	10,080,820	(501,909)	105%	Increased expenses due to increased revenues for credit card discount fees and Broughton Street Parkade Revenue Sharing with the Province; offset by vacancies
<b>People and Culture</b>	2,324,540	2,953,543	3,178,170	224,627	93%	Vacancies
<b>Information Technology</b>	4,639,834	5,120,309	5,837,350	717,041	88%	Vacancies and reduced expenses in conferences, travel, training and development and software licensing
<b>Legal Services</b>	1,012,770	1,054,890	1,078,090	23,200	98%	
<b>Parks, Recreation and Facilities</b>				-		
Parks	12,334,350	13,052,622	13,816,910	764,289	94%	Vacancies and decreased expenses in conferences/travel and training offset by increased material costs in grass seed and fertilizer
Recreation	4,762,024	6,082,822	5,968,620	(114,202)	102%	Increased cleaning costs, security costs and building maintenance, offset by lower uptake of the LIFE program and lower RAP food and beverage services. Increased costs in youth and arena programming which has offsetting revenue
Facilities	6,721,520	6,997,493	6,923,250	(74,243)	101%	Increased building repairs and security; offset by vacancies and hydro savings due to LED lighting upgrades
<b>Sustainable Planning and Community Development</b>	10,250,494	9,010,547	8,372,470	(638,077)	108%	Increased development revenue transferred to the Development Stabilization Reserve; offset by DCAP, OCP and Housing projects carried forward to 2023, vacancies, training and development and conferences
<b>Victoria Fire Department</b>	18,315,911	19,219,989	19,081,580	(138,409)	101%	Increased staffing expenses; offset by partial recovery from the Province for emergency management, wildfires and staff training, and reduced expenses in conferences, travel and training and development
<b>Corporate</b>				-		
Contingencies	-	-	(1,722,930)	(1,722,930)	0%	
Debt Principal, Interest and Reserve Transfer	8,167,942	8,179,215	8,167,950	(11,265)	100%	Increased transfer to reserve due to MFA surplus payments
Grants	5,560,234	8,135,385	5,619,420	(2,515,965)	145%	Increased payments include the Strengthening Communities Grant and Victoria Housing Reserve grants offset by funding sources
Miscellaneous	4,092,141	5,510,265	5,530,550	20,285	100%	
Mitigation Strategies			(3,725,000)	(3,725,000)		Budget for expected vacancy savings and reduced training, and conference spending - these savings are shown throughout departmental budgets
Transfers to Reserve	21,506,220	32,796,429	14,898,520	(17,897,909)	220%	Increased transfers to reserves for interest allocation, Tax Sale lands, Local Amenities, Downtown Core Area Public Realm, Housing Reserve for DGV Online Accommodation Platform tax, Climate Action Reserve for LGCAP grant and EV charging revenue, Buildings and Infrastructure reserve for the DFHP contribution from DGV, Vehicles and Heavy equipment reserve for the sale of assets
Transfer to Capital Budget	11,290,000	11,640,000	11,640,000	-	100%	
<b>Greater Victoria Public Library</b>	5,645,873	5,605,988	5,680,000	74,012	99%	
<b>Victoria Police Department</b>	60,638,335	64,599,334	65,288,930	689,596	99%	
<b>Total</b>	<b>\$ 268,354,030</b>	<b>\$ 303,387,614</b>	<b>\$ 274,385,430</b>	<b>(29,002,184)</b>	<b>111%</b>	