

## Appendix A

City of Victoria - Operating Budget Revenues  
For the Six Months Ending June 30, 2014

| Description                                     | Actual<br>30-Jun-13 | Actual<br>30-Jun-14 | 2014<br>Budget     | Budget<br>Remaining | %          | Comments                                               |
|-------------------------------------------------|---------------------|---------------------|--------------------|---------------------|------------|--------------------------------------------------------|
| <b>Corporate</b>                                |                     |                     |                    |                     |            |                                                        |
| Payment in Lieu of Taxes                        | 1,089,878           | 735,916             | 6,077,500          | 5,341,584           | 12%        | payments are received later in the year                |
| Special Assessments                             | 1,006,862           | 309,467             | 1,489,631          | 1,180,164           | 21%        | payments are received later in the year                |
| Fees and Interest                               | 130,177             | 214,239             | 2,480,000          | 2,265,761           | 9%         | timing of Investments                                  |
| Business and Other Licences                     | 1,332,254           | 1,375,361           | 1,385,500          | 10,139              | 99%        |                                                        |
| Overhead Recoveries                             | 964,794             | 828,995             | 2,773,266          | 1,944,271           | 30%        |                                                        |
| Miscellaneous                                   | 458,682             | 388,308             | 3,866,464          | 3,478,156           | 10%        |                                                        |
| Hotel Tax                                       | 397,734             | 252,485             | 1,800,000          | 1,547,515           | 14%        | offsetting expenditure budget                          |
| Prior Year's Surplus                            | 1,228,387           | 3,474,559           | 3,474,559          | -                   | 100%       |                                                        |
| <b>Sustainability</b>                           |                     |                     |                    |                     |            | Climate Action program reallocated to Engineering      |
| Legislative and Regulatory Services             | 595,004             | 718,907             | 864,000            | 145,093             | 83%        |                                                        |
| Human Resources                                 | -                   | -                   | 118,156            | 118,156             | 0%         |                                                        |
| Sustainable Planning and Community Development  | 1,232,487           | 1,295,853           | 2,529,050          | 1,233,197           | 51%        |                                                        |
| <b>Engineering and Public Works</b>             |                     |                     |                    |                     |            | Climate Action Program reallocated from Sustainability |
| Asphalt Plant, Permits & Fees, Municipal Access |                     |                     |                    |                     |            | offsetting expenditure budget                          |
| Agreement                                       | 336,371             | 370,092             | 421,707            | 51,615              | 88%        |                                                        |
| Third Party Billings                            | (160,409)           | 143,521             | 525,000            | 381,479             | 27%        |                                                        |
| Parking Services                                | 7,573,232           | 7,649,282           | 16,120,000         | 8,470,718           | 47%        |                                                        |
| Solid Waste Operations                          | 748,016             | 981,658             | 2,836,914          | 1,855,256           | 35%        | timing of Billings                                     |
| <b>Subtotal Engineering and Public Works</b>    | <b>8,497,210</b>    | <b>9,144,553</b>    | <b>19,903,621</b>  | <b>26,167,847</b>   | <b>46%</b> |                                                        |
| <b>Parks, Recreation and Culture</b>            |                     |                     |                    |                     |            |                                                        |
| Parks                                           | 721,949             | 706,299             | 796,828            | 90,529              | 89%        |                                                        |
| Culture                                         | 42,291              | 72,670              | 177,975            | 105,305             | 41%        |                                                        |
| Crystal Pool                                    | 493,018             | 512,060             | 937,256            | 425,196             | 55%        |                                                        |
| Royal Athletic Park                             | 180,234             | 171,955             | 462,500            | 290,545             | 37%        |                                                        |
| Community Recreation                            | 138,203             | 185,147             | 383,515            | 198,368             | 48%        |                                                        |
| <b>Subtotal Parks, Recreation and Culture</b>   | <b>1,575,695</b>    | <b>1,648,131</b>    | <b>2,758,074</b>   | <b>1,109,943</b>    | <b>60%</b> |                                                        |
| <b>Fire Department/VEMA</b>                     |                     |                     |                    |                     |            |                                                        |
| Police                                          | 31,215              | 30,211              | 44,250             | 14,039              | 68%        |                                                        |
| Property Taxes                                  | 4,172,480           | 3,706,782           | 9,886,019          | 6,179,237           | 38%        |                                                        |
|                                                 | 111,992,451         | 116,176,010         | 116,174,865        | (1,145)             | 100%       |                                                        |
| <b>Total City Operations</b>                    | <b>134,705,309</b>  | <b>140,299,778</b>  | <b>175,624,955</b> | <b>35,325,177</b>   | <b>80%</b> |                                                        |
| <b>Self Financed Programs</b>                   |                     |                     |                    |                     |            |                                                        |
| Conference Centre                               | 4,408,825           | 2,604,691           | 8,494,422          | 5,889,731           | 31%        | partially self-financed                                |
| Water Utility                                   | 3,851,711           | 5,695,550           | 17,867,850         | 12,172,300          | 32%        | self-financed                                          |
| Sewer Utility                                   | 2,166,962           | 3,124,702           | 7,870,233          | 4,745,531           | 40%        | self-financed                                          |
| <b>Total Self Financed</b>                      | <b>10,427,498</b>   | <b>11,424,942</b>   | <b>34,232,505</b>  | <b>22,807,563</b>   | <b>33%</b> |                                                        |
|                                                 | <b>145,132,807</b>  | <b>151,724,720</b>  | <b>209,857,460</b> | <b>58,132,740</b>   | <b>72%</b> |                                                        |

# Appendix A

## City of Victoria - Operating Budget Expenditures

### For the Six Months Ending June 30, 2014

| Description                                           | Actual<br>30-Jun-13 | Actual<br>30-Jun-14 | 2014<br>Budget     | Budget<br>Remaining | %          | Comments                                               |
|-------------------------------------------------------|---------------------|---------------------|--------------------|---------------------|------------|--------------------------------------------------------|
| <b>Corporate</b>                                      |                     |                     |                    |                     |            |                                                        |
| Greater Victoria Public Library                       | 2,069,972           | 2,069,972           | 4,439,201          | 2,369,229           | 47%        |                                                        |
| Debt Principal, Interest and Reserve Transfer         | 2,974,001           | 2,845,501           | 7,827,583          | 5,182,082           | 34%        |                                                        |
| Transfer to Capital Budget                            | -                   | -                   | 12,371,491         | 12,371,491          | 0%         | year end transfer                                      |
| Contingencies                                         | -                   | -                   | 2,687,000          | 2,687,000           | 0%         |                                                        |
| Hotel Tax                                             | 1,152,160           | 1,002,485           | 1,800,000          | 797,515             | 56%        | offsetting revenue                                     |
| Transfer to VOC                                       | 920,126             | 701,000             | 701,000            | -                   | 100%       |                                                        |
| Transfers to Reserve                                  | 9,358,333           | 4,109,605           | 14,647,400         | 10,537,795          | 28%        | internal transfers not completed to date               |
| Vehicle Depreciation Allocation                       | (590,000)           | (416,667)           | (1,000,000)        | (583,333)           | 42%        |                                                        |
| Miscellaneous                                         | 683,735             | 1,221,529           | 2,569,218          | 1,347,689           | 48%        | insurance allocations not done to date, tax appeals    |
| <b>Council</b>                                        | 284,865             | 285,668             | 581,648            | 295,980             | 49%        |                                                        |
| <b>Offices of the Mayor and City Manager</b>          | 390,587             | 417,346             | 834,626            | 417,280             | 50%        |                                                        |
| <b>Finance</b>                                        | 3,071,768           | 3,331,668           | 6,160,361          | 2,828,693           | 54%        |                                                        |
| <b>Human Resources</b>                                | 750,939             | 825,754             | 1,694,548          | 868,794             | 49%        |                                                        |
| <b>Sustainability Department</b>                      | 462,355             | -                   | -                  | -                   | 0%         |                                                        |
| <b>Legislative and Regulatory Service</b>             | 1,682,304           | 1,626,571           | 3,781,704          | 2,155,133           | 43%        |                                                        |
| <b>Office of the City Solicitor</b>                   | 330,684             | 367,535             | 768,017            | 400,482             | 48%        |                                                        |
| <b>Communications and Civic Engagement</b>            | 321,208             | 388,921             | 827,719            | 438,798             | 47%        |                                                        |
| <b>Sustainable Planning and Community Development</b> | 2,751,917           | 2,756,359           | 5,277,073          | 2,520,714           | 52%        |                                                        |
| <b>Engineering and Public Works</b>                   |                     |                     |                    |                     |            |                                                        |
| Public Works                                          | 6,203,017           | 5,947,914           | 12,729,238         | 6,781,324           | 47%        |                                                        |
| Support Services                                      | 455,074             | 523,044             | 1,036,099          | 513,055             | 50%        |                                                        |
| Transportation                                        | 1,275,933           | 1,195,945           | 2,517,222          | 1,321,277           | 48%        |                                                        |
| Third Party Billings                                  | 849,977             | 501,151             | 425,000            | (76,151)            | 118%       |                                                        |
| Underground Utilities and Facilities                  | 1,646,068           | 1,784,164           | 4,208,466          | 2,424,302           | 42%        |                                                        |
| Parking Services                                      | 3,467,883           | 2,510,300           | 7,940,000          | 5,429,700           | 32%        | offsetting revenues                                    |
| Solid Waste & Recycling                               | 1,384,624           | 1,233,030           | 2,836,914          | 1,603,884           | 43%        |                                                        |
| <b>Subtotal Engineering &amp; Public Works</b>        | <b>15,282,576</b>   | <b>13,695,548</b>   | <b>31,692,339</b>  | <b>17,937,391</b>   | <b>43%</b> |                                                        |
| <b>Parks, Recreation and Culture</b>                  |                     |                     |                    |                     |            |                                                        |
| Parks, Rec & Culture Administration                   | 196,256             | 118,522             | 304,635            | 186,113             | 39%        |                                                        |
| Parks                                                 | 4,033,174           | 4,109,599           | 9,211,036          | 5,101,437           | 45%        |                                                        |
| Culture                                               | 418,441             | 524,494             | 1,277,239          | 752,745             | 41%        |                                                        |
| Community Centres                                     | 264,083             | 602,695             | 706,067            | 103,372             | 85%        |                                                        |
| Crystal Pool                                          | 1,009,715           | 1,084,784           | 2,223,463          | 1,138,679           | 49%        |                                                        |
| Royal Athletic Park                                   | 312,781             | 215,082             | 619,205            | 404,123             | 35%        |                                                        |
| Community Recreation                                  | 561,084             | 628,806             | 1,417,516          | 788,710             | 44%        |                                                        |
| <b>Subtotal Parks, Recreation and Culture</b>         | <b>6,795,534</b>    | <b>7,283,982</b>    | <b>15,759,161</b>  | <b>8,475,179</b>    | <b>46%</b> |                                                        |
| <b>Fire Department</b>                                |                     |                     |                    |                     |            |                                                        |
| Fire                                                  | 6,510,553           | 7,125,658           | 13,719,292         | 6,593,634           | 52%        |                                                        |
| Victoria Emergency Management Agency                  | 213,788             | 225,277             | 438,849            | 213,572             | 51%        |                                                        |
| <b>Police Department</b>                              | 22,229,455          | 22,342,316          | 48,046,125         | 25,703,809          | 47%        |                                                        |
| <b>Total City Operations</b>                          | <b>77,646,860</b>   | <b>72,006,029</b>   | <b>175,624,955</b> | <b>103,618,927</b>  | <b>41%</b> |                                                        |
| <b>Self Financed Programs</b>                         |                     |                     |                    |                     |            |                                                        |
| Conference Centre                                     | 2,702,276           | 1,972,810           | 8,494,422          | 6,521,612           | 23%        | partially self-financed                                |
| Sewer Utility                                         | 1,711,635           | 1,520,973           | 7,870,233          | 6,349,260           | 19%        | self-financed, year end transfer to Capital & Reserves |
| Water Utility                                         | 6,326,603           | 5,124,488           | 17,867,850         | 12,743,362          | 29%        | self-financed, year end transfer to Capital & Reserves |
| <b>Total Self Financed</b>                            | <b>10,740,514</b>   | <b>8,618,271</b>    | <b>34,232,505</b>  | <b>25,614,234</b>   | <b>25%</b> |                                                        |
| <b>88,387,374</b>                                     | <b>80,624,300</b>   | <b>209,857,460</b>  | <b>129,233,161</b> | <b>38%</b>          |            |                                                        |