

# ATTACHMENT A

## General Operating Fund Summary

April 30, 2023, Budget Review

| DEPARTMENT                                     | FINAL/<br>AMENDED<br>2023 BUDGET | PROJECTED<br>2023 YEAR END<br>BALANCE | PROJECTED VARIANCE<br>\$ (A) | %     | VARIANCE EXPLANATION   |
|--|----------------------------------|---------------------------------------|------------------------------|-------|--|
| Cemetery Revenue                               | (282,373)                        | (282,373)                             | (0)                          | 0%    |  |
| Cemetery Expenditures                          | 307,683                          | 307,683                               | 0                            | 0%    |  |
|  | 25,310                           | 25,310                                | (0)                          | 0%    |  |
| Corporate Administration Revenue               | (67,706)                         | (67,937)                              | (231)                        | 0%    |  |
| Corporate Administration Expenditures          | 4,382,366                        | 4,440,366                             | 58,000                       | 1%    | Anticipating an increase in end-point security software maintenance plus increase to staff's licensing costs.            |
|  | 4,314,660                        | 4,372,429                             | 57,769                       | 1%    |  |
| Council and Grants Revenue                     | (35,000)                         | (35,000)                              | 0                            | 0%    |  |
| Council and Grants Expenditures                | 859,067                          | 857,459                               | (1,608)                      | 0%    |  |
|  | 824,067                          | 822,459                               | (1,608)                      | 0%    |  |
| Development Services -Inspection Revenue       | (2,776,000)                      | (2,798,581)                           | (22,581)                     | 1%    | Increase projected in Bylaw revenue and Business License penalties.  |
| Development Services - Inspection Expenditures | 2,732,708                        | 2,707,538                             | (25,170)                     | -1%   | Potential savings with reduced encampments cleanup costs which could change if nearby cities increase bylaw enforcement. |
|  | (43,292)                         | (91,043)                              | (47,751)                     | 110%  |  |
| Development Services - Planning Revenue        | (586,250)                        | (585,000)                             | 1,250                        | 0%    |  |
| Development Services - Planning Expenditures   | 2,032,056                        | 2,035,000                             | 2,944                        | 0%    |  |
|  | 1,445,806                        | 1,450,000                             | 4,194                        | 0%    |  |
| Economic Development & Tourism Revenue         | (20,000)                         | (22,000)                              | (2,000)                      | 10%   |  |
| Economic Development Tourism Expenditures      | 745,726                          | 745,726                               | 0                            | 0%    |  |
|  | 725,726                          | 723,726                               | (2,000)                      | 0%    |  |
| Engineering Revenue                            | (948,233)                        | (947,733)                             | 500                          | 0%    |  |
| Engineering Expenditures                       | 2,735,832                        | 2,667,731                             | (68,101)                     | -2%   | Budget savings due to staff vacancies and illness  |
|  | 1,787,599                        | 1,719,998                             | (67,601)                     | -4%   |  |
| Finance & Purchasing Revenue                   | (178,500)                        | (194,809)                             | (16,309)                     | 9%    | Additional revenue projected for receivable administration fees plus slightly higher surplus sales during the year.      |
| Finance & Purchasing Expenditures              | 2,612,847                        | 2,684,672                             | 71,825                       | 3%    | Additional costs due to the implementation of new ERT system.  |
|  | 2,434,347                        | 2,489,863                             | 55,516                       | 2%    |  |
| Fire & Emergency Operations Revenue            | (38,300)                         | (34,880)                              | 3,420                        | -9%   | Reduced Fire Permit revenue as fire season is projecting an early start and in effect longer.                            |
| Fire & Emergency Operations Expenditures       | 6,474,494                        | 6,419,017                             | (55,477)                     | -1%   | Budget savings from paid-on-call staffing during first part of the year, until recruitment is completed.                 |
|  | 6,436,194                        | 6,384,137                             | (52,057)                     | -1%   |  |
| General Government Revenue                     | (5,120,852)                      | (5,107,297)                           | 13,555                       | 0%    |  |
| General Government Expenditures                | 5,111,869                        | 4,985,306                             | (126,563)                    | -2%   |  |
|  | (8,984)                          | (121,991)                             | (113,008)                    | 1258% |  |

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|---|----------------------------------|---------------------------------------|------------------------------|------|--|
| Municipal Facilities Revenue                    | (85,873)                         | (62,338)                              | 23,535                       | -27% | No longer renting Emiry property.  |
| Municipal Facilities Expenditures               | 1,340,055                        | 1,329,665                             | (10,390)                     | -1%  | Reduced vandalism and general maintenance costs expected partially offset by increase in On-Call pay changes to the collective agreement.  |
|   | 1,254,182                        | 1,267,327                             | 13,145                       | 1%   |  |
| Parks and Grounds Revenue                       | (123,531)                        | (123,531)                             | 0                            | 0%   |  |
| Parks and Grounds Expenditures                  | 1,454,625                        | 1,454,625                             | 0                            | 0%   |  |
|   | 1,331,094                        | 1,331,094                             | 0                            | 0%   |  |
| Payroll Overhead Recovery                       | (11,787,688)                     | (11,512,973)                          | 274,715                      | -2%  | Current vacancies results in lower overhead collected.   |
| Payroll Overhead Expenditures                   | 11,787,688                       | 11,519,701                            | (267,987)                    | -2%  | Budget savings from current vacancies partially offset by increased sick time.   |
|   | 0                                | 6,728                                 | 6,728                        | 0%   |  |
| Police Services Revenue                         | (952,469)                        | (962,490)                             | (10,021)                     | 1%   |  |
| Police Services Expenditures                    | 15,381,464                       | 15,287,775                            | (93,689)                     | -1%  | Potential saving in prisoner's costs plus salary savings due to staff illnesses.   |
|   | 14,428,995                       | 14,325,285                            | (103,710)                    | -1%  |  |
| Public Transit Revenue                          | (705,139)                        | (368,200)                             | 336,939                      | -48% | Revenue projections expected to be well below budget due to the CUPE strike at BC Transit.   |
| Public Transit Expenditures                     | 3,146,453                        | 2,749,400                             | (397,053)                    | -13% | Expenditure projections expected to be well below budget due to the CUPE strike at BC Transit.   |
|   | 2,441,314                        | 2,381,200                             | (60,114)                     | -2%  |  |
| Public Works Revenue                            | (21,294)                         | (20,895)                              | 399                          | -2%  |  |
| Public Works Expenditures                       | 3,564,397                        | 3,935,751                             | 371,354                      | 10%  | Additional training to maintain regulatory standards in Heath & Safety. Current winter projections are suggesting Snow and Ice removal will be overbudget by year-end.                   |
|   | 3,543,103                        | 3,914,856                             | 371,753                      | 10%  |  |
| Recreation Administration Revenue               | (183,890)                        | (183,890)                             | (0)                          | 0%   |  |
| Recreation Administration Expenditures          | 1,287,118                        | 1,337,118                             | 50,000                       | 4%   | Potential additional cost associated with continuing grant programs during recruitment period for vacant manager position. Staff are investigating mitigation options during the summer. |
|   | 1,103,229                        | 1,153,228                             | 49,999                       | 5%   |  |
| Recreation Programs & Services Revenue          | (2,724,190)                      | (2,944,086)                           | (219,896)                    | 8%   | Demand for Summer camps and CLUB KIDS is exceeding expectations.   |
| Recreation Programs & Services Expenditures     | 5,943,998                        | 6,224,169                             | 280,171                      | 5%   | Increased costs associated with the increased demand for Club KIDS and Summer camps.   |
|   | 3,219,809                        | 3,280,083                             | 60,274                       | 2%   |  |
| Taxation/Grants In-Lieu Revenue                 | (45,308,159)                     | (45,712,528)                          | (404,369)                    | 1%   | Higher non-market construction with the Revised Roll from BC Assessment, however, several large appeals are yet to be settled.   |
| Taxation/Grants In-Lieu Expenditures            | 45,000                           | 184,000                               | 139,000                      | 309% | Increase in customer's balances for the preauthorized program coupled with higher interest rate set by Province.   |
|   | (45,263,159)                     | (45,528,528)                          | (265,369)                    | 1%   |  |
| <b>Projected General Operating Fund Surplus</b> | <b>0</b>                         | <b>(93,838)</b>                       | <b>(93,839)</b>              |      |  |

(A) Negative variances represent higher revenue in the revenue section and lower expenses in the expense section.