

**PREPARED FOR:** Council  
**FROM:** Rianna Lachance, Director of Finance and Asset Management and Marilyn Latkin, Acting Deputy Director of Financial Services  
**MEETING DATE:** July 22, 2024  
**SUBJECT:** 2024 Second Quarter Budget Variance Report

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## **RECOMMENDATION(S)**

THAT the report titled “2024 Second Quarter Budget Variance Report”, authored by Rianna Lachance, Director of Financial Services and Asset Management, dated July 22, 2024 be received.

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## **EXECUTIVE SUMMARY OF REPORT**

The Second Quarter Budget Variance Report (Attachment #1) details the variances in the operating and capital budgets from the Council-approved financial plan for the quarter.

The report provides actual results and annual forecasts. The forecast compiled by staff, provide estimates for how services are expected to perform fiscally for the year based on information available to the end of the second quarter. These forecasts are informed by reviewing prior year results, planned and actual changes in activity, and an assessment of service level delivery and related funding impacts.

The amount of budget expended to the end of the second quarter will vary from service to service based on planned expenditures, seasonality, and transaction timing. For example, utilities experience a higher level of activity in summer months and such will show lower than 50% progress though Q2 but will accelerate through the summer months.

In June of 2023, Council adopted amendments to the District's Reserves and Surplus Policy. This policy will be used to guide Council decision making in respect of budgetary surplus allocation within the financial planning process.

## **BACKGROUND/HISTORIC CONTEXT**

On May 13, 2024, Council approved the District's 2024-2028 Five Year Financial Plan which included funding for ongoing District operations, capital expenditures, and special initiatives to advance Council Priorities. The District's financial and work planning processes include regular quarterly budget variance reporting.

## **ANALYSIS**

Overall, the District is forecasted to finish the year within spending limits. Table 1 provides second quarter budget variances at a summary level.

**Table 1: Second Quarter Budget Variance Summary**

|                                   | <b>2024<br/>Budget<br/>(\$ M's)</b> | <b>2024<br/>YTD<br/>(\$ M's)</b> | <b>YTD<br/>%</b> | <b>2024<br/>Forecast<br/>(\$ M's)</b> | <b>Forecast<br/>%</b> |
|-----------------------------------|-------------------------------------|----------------------------------|------------------|---------------------------------------|-----------------------|
| Revenues                          | 67.2                                | 48.2                             | 72%              | 67.3                                  | 100%                  |
| Expenses                          | 54.7                                | 22.3                             | 41%              | 48.7                                  | 89%                   |
| <b>Difference</b>                 | <b>12.5</b>                         | <b>25.9</b>                      |                  | <b>18.6</b>                           |                       |
| Add: Transfers From Reserve       | 50.2                                | -                                | 0%               | 29.6                                  | 59%                   |
| Less: Capital Expenditures        | 49.6                                | 6.4                              | 13%              | 33.4                                  | 67%                   |
| Less: Transfers to Reserve        | 13.1                                | 5.4                              | 41%              | 13.1                                  | 100%                  |
| <b>Total Surplus or (Deficit)</b> | <b>-</b>                            | <b>14.1</b>                      |                  | <b>1.7</b>                            |                       |

Staff are currently forecasting a \$1.7 million surplus. Underspending is forecasted to occur across a number of operating departments primarily due to initiatives not yet started or are now forecasted to complete in 2025 and due to salary budget variance resulting from position turnover and new positions to be implemented in the later half of the year.

Attachment 1 includes detailed budget variance reporting for operating and capital budgets.

Attachment 2 includes detailed budget variance reporting for each special initiative.

**OPTIONS**

N/A

**ADVISORY BODY RECOMMENDATIONS WITH MINUTES EXCERPT (IF APPLICABLE)**

N/A

**COUNCIL PRIORITY SUPPORTED**

Operational/Not Applicable

**FINANCIAL IMPACT**

This report includes a forecasted variance which is subject to change through the third and fourth quarter.

At year end and as part of the annual financial planning process, the resulting surplus or deficit will be addressed according to the District's Reserves and Surplus Policy.

Any surplus or deficit is the result of business activities varying from the original plan. Each year work plans are revisited to incorporate this experience. Variances are not expected to reoccur regularly.

**IAP2 FRAMEWORK ENGAGEMENT**

**INFORM**       **CONSULT**       **INVOLVE**       **COLLABORATE**

## **TIMELINE/PROCESS/NEXT STEPS**

Council will receive a third quarter budget variance report at the second regular Council meeting in October. Additionally, Council will receive fourth quarter results incorporated into the draft 2025 - 2029 financial plan as well as in the audited financial statements in the spring of 2025.

Respectfully submitted,

Rianna Lachance, Director of Finance and Asset Management  
Marilyn Latkin, Acting Deputy Director of Financial Services

With respect to the Financial Impact described in this report, I concur with the staff recommendation.

Rianna Lachance

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Rianna Lachance, Director of Financial Services

Reviewed and approved by the Director of Corporate Services.

Dianna Plouffe

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Dianna Plouffe, Director of Corporate Services

I have read and consider staff's recommendation to be supportable for Council's consideration.

Selina Williams

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Selina Williams, Chief Administrative Officer

## **ATTACHMENTS(S):**

[Attachment 1 2024 Second Quarter Budget Variance Report](#)

[Attachment 2 2024 Second Quarter Budget Variance Reports Schedule D Special Initiatives](#)

# Schedule A – Consolidated Summary June 30, 2024

| Revenue                            | 2024 Budget       | 2024 YTD             | YTD %      | PY %       | 2024 Forecast       | Forecast Variance     | Fore. %     | Comment  |
|------------------------------------|-------------------|----------------------|------------|------------|---------------------|-----------------------|-------------|--|
| Property Value Taxes               | \$ 36,013,400     | \$ 36,035,182        | 100%       | 100%       | \$ 36,035,182       | \$ 21,782             | 100%        |  |
| Boulevard Frontage Taxes           | 268,400           | 268,647              | 100%       | 100%       | 268,647             | 247                   | 100%        |  |
| Grant In Lieu of Taxes             | 68,000            | 18,644               | 27%        | 0%         | 78,644              | 10,644                | 116%        |  |
| 1% Utility Revenue                 | 230,800           | 86,714               | 38%        | 93%        | 230,841             | 41                    | 100%        |  |
| Property Tax Penalties & Interest  | 215,600           | 13,297               | 6%         | 8%         | 225,600             | 10,000                | 105%        |  |
| Grants (Operating)                 | 528,000           | 493,682              | 94%        | 19%        | 629,682             | 101,682               | 119%        |  |
| Grants (Capital)                   | 7,441,900         | 1,401,978            | 19%        | 0%         | 7,511,900           | 70,000                | 101%        |  |
| Investment Income                  | 2,501,500         | 924,319              | 37%        | 87%        | 2,375,000           | (126,500)             | 95%         | Interest rates expected decrease through Q3/4  |
| Miscellaneous Revenue              | 11,300            | 54,137               | 479%       | 130%       | 118,700             | 107,400               | 1050%       | Grant revenue not budgeted                     |
| Municipal-Regional District Tax    | 300,000           | 79,406               | 26%        | 27%        | 300,000             | -                     | 100%        |  |
| Facilities Dept. Revenue           | 334,900           | 216,636              | 65%        | 70%        | 340,900             | 6,000                 | 102%        |  |
| Finance Dept. Revenue              | 59,000            | 34,095               | 58%        | 34%        | 57,778              | (1,222)               | 98%         |  |
| Building & Planning Dept. Revenue  | 1,082,500         | 1,033,313            | 95%        | 82%        | 1,282,200           | 199,700               | 118%        | Building permit activity higher than plan      |
| Engineering Dept. Revenue          | 22,100            | 4,754                | 22%        | 139%       | 20,000              | (2,100)               | 90%         |  |
| Public Works Dept. Revenue         | 1,866,700         | 750,469              | 40%        | 40%        | 1,801,123           | (65,577)              | 96%         |  |
| Parks & Recreational Dept. Revenue | 8,794,100         | 4,292,346            | 49%        | 48%        | 8,716,034           | (78,066)              | 99%         |  |
| Sewer Utility Fees                 | 1,614,500         | 478,136              | 30%        | 22%        | 1,617,500           | 3,000                 | 100%        |  |
| Water Utility Fees                 | 5,853,600         | 2,015,087            | 34%        | 26%        | 5,630,322           | (223,278)             | 96%         |  |
| <b>Total Revenue</b>               | <b>67,206,300</b> | <b>48,200,841</b>    | <b>72%</b> | <b>68%</b> | <b>67,240,052</b>   | <b>33,752</b>         | <b>100%</b> |  |
| Operating Expenses                 | 2024 Budget       | 2024 YTD             | YTD %      | PY %       | 2024 Forecast       | Forecast Variance     | Fore. %     | Comment  |
| Corporate Administration           | \$ 3,392,200      | \$ 1,697,957         | 50%        | 51%        | \$ 3,211,525        | \$ 180,675            | 95%         |  |
| Oak Bay Tourism                    | 300,000           | 149,544              | 50%        | 31%        | 300,000             | -                     | 100%        |  |
| Facilities                         | 360,900           | 204,331              | 57%        | 131%       | 349,045             | 11,855                | 97%         |  |
| Finance & IT                       | 2,063,400         | 1,018,825            | 49%        | 64%        | 2,019,630           | 43,770                | 98%         |  |
| Policing                           | 6,137,400         | 3,004,047            | 49%        | 49%        | 6,064,075           | 73,325                | 99%         |  |
| Fire Protection                    | 5,580,700         | 2,257,377            | 40%        | 50%        | 5,501,072           | 79,628                | 99%         |  |
| Building & Planning                | 2,013,900         | 738,013              | 37%        | 44%        | 1,940,096           | 73,804                | 96%         |  |
| Engineering Services               | 1,642,400         | 694,281              | 42%        | 49%        | 1,639,855           | 2,545                 | 100%        |  |
| Public Works                       | 4,824,700         | 2,035,655            | 42%        | 56%        | 4,526,051           | 298,649               | 94%         | Trending lower spend - new program unspent     |
| Parks and Recreation               | 15,427,900        | 7,324,573            | 47%        | 50%        | 15,196,419          | 231,481               | 98%         | Staff vacancies                                |
| Library                            | 1,287,600         | 647,392              | 50%        | 96%        | 1,287,600           | -                     | 100%        |  |
| Sewer Utility                      | 927,500           | 184,143              | 20%        | 45%        | 914,727             | 12,773                | 99%         | Recoveries are estimated                       |
| Water Utility                      | 4,221,600         | 1,954,871            | 46%        | 44%        | 4,221,569           | 31                    | 100%        |  |
| Fiscal                             | 155,600           | 29,769               | 19%        | 88%        | 170,413             | (14,813)              | 110%        | More interest paid on property tax instalments |
| Major Crimes Contingency           | 940,000           | -                    | 0%         | 0%         | -                   | 940,000               | 0%          |  |
| Contingencies                      | 927,900           | 53,693               | 6%         | 1%         | 450,000             | 477,900               | 48%         |  |
| Special Initiatives                | 4,500,400         | 332,216              | 7%         | 17%        | 892,160             | 3,608,240             | 20%         |  |
| <b>Total Operating Expenses</b>    | <b>54,704,100</b> | <b>22,326,687</b>    | <b>41%</b> | <b>49%</b> | <b>48,684,237</b>   | <b>6,019,863</b>      | <b>89%</b>  |  |
| <b>Add:</b>                        |                   |                      |            |            |                     |                       |             |  |
| Transfers from Reserves            | 50,145,500        | -                    | 0.0%       | 0%         | 29,610,503          | 20,534,997            | 59%         |  |
| <b>Deduct:</b>                     |                   |                      |            |            |                     |                       |             |  |
| Capital Expenditures               | (49,584,800)      | (6,360,194)          | 13%        | 13%        | (33,367,484)        | (16,217,316)          | 67%         |  |
| Transfers to Reserves              | (13,062,900)      | (5,414,700)          | 41%        | 41%        | (13,062,900)        | -                     | 100%        |  |
| <b>Total</b>                       | <b>\$ -</b>       | <b>\$ 14,099,261</b> |            |            | <b>\$ 1,735,933</b> | <b>\$ (1,735,933)</b> |             |  |

# Schedule B – Operating Budget - Forecast by Department June 30, 2024

| Operating Expenses  | 2024 Budget         | 2024 YTD            | YTD %        | 2024 Forecast       | Forecast Variance | Fore. %       | Comment  |
|---|---------------------|---------------------|--------------|---------------------|-------------------|---------------|--|
| <b>Corporate Administration Operating Expenses:</b>             |                     |                     |              |                     |                   |               |  |
| Council   | \$ 276,600          | \$ 115,379          | 41.7%        | \$ 276,600          | \$ -              | 100.0%        |  |
| Corporate Administration  | 1,667,100           | 742,738             | 44.6%        | 1,525,390           | 141,710           | 91.5%         |  |
| Human Resources   | 579,400             | 285,632             | 49.3%        | 552,980             | 26,420            | 95.4%         |  |
| Communications  | 209,300             | 92,134              | 44.0%        | 203,054             | 6,246             | 97.0%         |  |
| Risk Management   | 381,800             | 302,995             | 79.4%        | 381,800             | -                 | 100.0%        |  |
| Grants & Fee for Service  | 226,000             | 137,079             | 60.7%        | 225,100             | 900               | 99.6%         |  |
| Archives  | 52,000              | 22,001              | 42.3%        | 46,602              | 5,398             | 89.6%         |  |
| <b>Total Corporate Administration Expenses:</b>                 | <b>\$ 3,392,200</b> | <b>\$ 1,697,957</b> | <b>50.1%</b> | <b>\$ 3,211,525</b> | <b>\$ 180,675</b> | <b>94.7%</b>  |  |
| <b>Oak Bay Tourism</b>  |                     |                     |              |                     |                   |               |  |
| Oak Bay Tourism   | \$ 300,000          | \$ 149,544          | 49.8%        | \$ 300,000          | -                 | 100.0%        |  |
| <b>Total Oak Bay Tourism Expenses</b>                           | <b>\$ 300,000</b>   | <b>\$ 149,544</b>   | <b>49.8%</b> | <b>\$ 300,000</b>   | <b>-</b>          | <b>100.0%</b> |  |
| <b>Administrative Facilities</b>                                |                     |                     |              |                     |                   |               |  |
| Maintenance - 1538 Monterey                                     | \$ 6,500            | \$ 1,318            | 20.3%        | \$ 3,600            | \$ 2,900          | 55.4%         | No reactive repairs required.                  |
| Maintenance - 1423 Hampshire                                    | 36,000              | 17,903              | 49.7%        | 33,698              | 2,302             | 93.6%         |  |
| Maintenance - 1531 Hampshire                                    | 5,400               | 742                 | 13.7%        | 2,000               | 3,400             | 37.0%         | Lease covers operational costs; few repairs    |
| Maintenance - Tod House   | 8,400               | 1,872               | 22.3%        | 8,400               | -                 | 100.0%        |  |
| Maintenance - Municipal Hall                                    | 100,400             | 58,525              | 58.3%        | 99,409              | 991               | 99.0%         |  |
| Foreshore Lease   | 75,100              | 74,875              | 99.7%        | 74,875              | 225               | 99.7%         |  |
| Maintenance - Oak Bay Marina                                    | 18,400              | 1,181               | 6.4%         | 18,400              | -                 | 100.0%        | Minimal operational requirements. See capital. |
| Maintenance & Lease - Athlone                                   | 110,700             | 47,916              | 43.3%        | 108,664             | 2,036             | 98.2%         |  |
| <b>Total Administrative Facilities Expenses</b>                 | <b>\$ 360,900</b>   | <b>\$ 204,331</b>   | <b>56.6%</b> | <b>\$ 349,045</b>   | <b>\$ 11,855</b>  | <b>96.7%</b>  |  |
| <b>Finance &amp; Information Technology Operating Expenses:</b> |                     |                     |              |                     |                   |               |  |
| Finance General   | \$ 1,306,000        | \$ 593,177          | 45.4%        | \$ 1,296,930        | \$ 9,070          | 99.3%         |  |
| Parking Enforcement   | 58,400              | 25,640              | 43.9%        | 58,400              | -                 | 100.0%        |  |
| Information Technology  | 699,000             | 400,008             | 57.2%        | 664,300             | 34,700            | 95.0%         |  |
| <b>Total Finance &amp; IT Operating Expenses:</b>               | <b>\$ 2,063,400</b> | <b>\$ 1,018,825</b> | <b>49.4%</b> | <b>\$ 2,019,630</b> | <b>\$ 43,770</b>  | <b>97.9%</b>  |  |
| <b>Police Department Operating Expenses</b>                     |                     |                     |              |                     |                   |               |  |
| Police Board  | 12,000              | 3,833               | 31.9%        | 7,665               | 4,335             | 63.9%         |  |
| Police Administration   | 787,200             | 380,557             | 48.3%        | 765,170             | 22,030            | 97.2%         |  |
| Protective Services   | 4,990,100           | 2,546,057           | 51.0%        | 4,972,826           | 17,274            | 99.7%         |  |
| Community Program   | 17,100              | 1,180               | 6.9%         | 15,000              | 2,100             | 87.7%         |  |
| Integrated Units  | 186,700             | 9,071               | 4.9%         | 185,036             | 1,664             | 99.1%         |  |
| Police Building Maintenance                                     | 74,900              | 24,835              | 33.2%        | 49,670              | 25,230            | 66.3%         | Repairs to be determined                       |
| Vehicle Maintenance   | 69,400              | 38,514              | 55.5%        | 68,708              | 692               | 99.0%         |  |
| <b>Total Police Department Operating Expenses</b>               | <b>\$ 6,137,400</b> | <b>\$ 3,004,047</b> | <b>48.9%</b> | <b>\$ 6,064,075</b> | <b>\$ 73,325</b>  | <b>98.8%</b>  |  |

## Schedule B – Operating Budget - Forecast by Department June 30, 2024 (continued)

| Operating Expenses                                      | 2024<br>Budget      | 2024<br>YTD         | YTD<br>%     | 2024<br>Forecast    | Forecast<br>Variance | Fore.<br>%    | Comment   |
|---|---------------------|---------------------|--------------|---------------------|----------------------|---------------|---|
| <b>Fire Department Operating Expenses</b>               |                     |                     |              |                     |                      |               |   |
| Fire Administration                                     | 750,200             | \$ 339,368          | 45.2%        | \$ 724,809          | \$ 25,391            | 96.6%         |   |
| Suppression / Rescue                                    | 4,316,000           | 1,678,881           | 38.9%        | 4,293,082           | 22,919               | 99.5%         |   |
| Fire Prevention   | 160,600             | 76,391              | 47.6%        | 152,783             | 7,817                | 95.1%         |   |
| Fire Hall   | 40,300              | 19,520              | 48.4%        | 32,417              | 7,883                | 80.4%         |   |
| Training & Staff Development                            | 67,800              | 14,076              | 20.8%        | 67,800              | -                    | 100.0%        |   |
| Fire Vehicles & Equipment                               | 93,800              | 76,066              | 81.1%        | 108,448             | (14,648)             | 115.6%        | Insurance and repairs higher than plan          |
| Emergency Program                                       | 152,000             | 53,074              | 34.9%        | 121,733             | 30,267               | 80.1%         |   |
| <b>Total Fire Department Operating Expenses</b>         | <b>\$ 5,580,700</b> | <b>\$ 2,257,377</b> | <b>40.4%</b> | <b>\$ 5,501,072</b> | <b>\$ 79,628</b>     | <b>98.6%</b>  |   |
| <b>Building &amp; Planning Operating Expenses</b>       |                     |                     |              |                     |                      |               |   |
| Planning  | 1,134,800           | \$ 463,386          | 40.8%        | \$ 1,131,603        | \$ 3,197             | 99.7%         |   |
| Inspections   | 323,200             | 132,880             | 41.1%        | 310,443             | 12,757               | 96.1%         |   |
| Bylaw Enforcement                                       | 224,200             | 106,467             | 47.5%        | 222,911             | 1,289                | 99.4%         |   |
| Animal Control  | 92,400              | 21,512              | 23.3%        | 91,900              | 500                  | 99.5%         |   |
| Heritage Commission                                     | 11,500              | 2,569               | 22.3%        | 10,738              | 762                  | 93.4%         |   |
| Deer Management   | 51,700              | -                   | 0.0%         | -                   | 51,700               | 0.0%          | See Special Initiatives                         |
| Climate   | 176,100             | 11,200              | 6.4%         | 172,500             | 3,600                | 98.0%         |   |
| <b>Total Building &amp; Planning Operating Expenses</b> | <b>\$ 2,013,900</b> | <b>\$ 738,013</b>   | <b>36.6%</b> | <b>\$ 1,940,096</b> | <b>\$ 73,804</b>     | <b>96.3%</b>  |   |
| <b>Engineering Services Operating Expense</b>           |                     |                     |              |                     |                      |               |   |
| Engineering Administration                              | 1,642,400           | \$ 694,281          | 42.3%        | \$ 1,639,855        | \$ 2,545             | 99.8%         |   |
| <b>Total Engineering Services Operating Expenses</b>    | <b>\$ 1,642,400</b> | <b>\$ 694,281</b>   | <b>42.3%</b> | <b>\$ 1,639,855</b> | <b>\$ 2,545</b>      | <b>99.8%</b>  |   |
| <b>Public Works Operating Expense</b>                   |                     |                     |              |                     |                      |               |   |
| Yard & Building   | 239,200             | \$ 109,494          | 45.8%        | \$ 236,017          | \$ 3,183             | 98.7%         |   |
| Safety Program  | 34,300              | 15,945              | 46.5%        | 32,130              | 2,170                | 93.7%         |   |
| Stores  | 140,300             | 67,136              | 47.9%        | 134,271             | 6,029                | 95.7%         |   |
| Road Repair   | 664,800             | 317,448             | 47.8%        | 622,601             | 42,199               | 93.7%         | Lower est; no mill and fill or graffiti removal |
| Drainage  | 552,600             | 305,667             | 55.3%        | 551,247             | 1,353                | 99.8%         |   |
| Street Cleaning   | 138,000             | 59,297              | 43.0%        | 118,594             | 19,406               | 85.9%         |   |
| Leaf Pickup Program                                     | 262,900             | 35,865              | 13.6%        | 262,768             | 132                  | 99.9%         |   |
| Snow Removal  | 97,000              | 24,629              | 25.4%        | 96,200              | 800                  | 99.2%         |   |
| Noxious Weed Program                                    | 6,800               | 278                 | 4.1%         | 6,767               | 33                   | 99.5%         |   |
| Street Lighting   | 285,500             | 124,769             | 43.7%        | 247,770             | 37,730               | 86.8%         |   |
| Signs and Traffic Signals                               | 237,700             | 77,709              | 32.7%        | 224,222             | 13,478               | 94.3%         |   |
| Solid Waste   | 1,675,900           | 786,533             | 46.9%        | 1,573,067           | 102,833              | 93.9%         |   |
| Events  | 119,400             | 73,938              | 61.9%        | 144,222             | (24,822)             | 120.8%        | Mainly Oak Bay Tea Party                        |
| Other Public Works                                      | 244,300             | 36,948              | 15.1%        | 276,175             | (31,875)             | 113.0%        | Contaminated soil removal                       |
| Graffiti Removal & Beautification                       | 126,000             | -                   | 0.0%         | -                   | 126,000              | 0.0%          |   |
| <b>Total Public Works Operating Expenses</b>            | <b>\$ 4,824,700</b> | <b>\$ 2,035,655</b> | <b>42.2%</b> | <b>\$ 4,526,051</b> | <b>\$ 172,649</b>    | <b>93.8%</b>  |   |
| <b>Sewer Utility Operating Expense</b>                  |                     |                     |              |                     |                      |               |   |
| Sewer Administration                                    | 92,000              | \$ 47,302           | 51.4%        | \$ 94,604           | \$ (2,604)           | 102.8%        |   |
| Sewer Collection & Repair Program                       | 812,200             | 136,841             | 16.8%        | 796,823             | 15,377               | 98.1%         | Results depend on recoveries                    |
| Inflow & Infiltration                                   | 23,300              | -                   | 0.0%         | 23,300              | -                    | 100.0%        |   |
| <b>Sewer Utility Operating Expenses</b>                 | <b>\$ 927,500</b>   | <b>\$ 184,143</b>   | <b>19.9%</b> | <b>\$ 914,727</b>   | <b>\$ 12,773</b>     | <b>98.6%</b>  |   |
| <b>Water Utility Operating Expense</b>                  |                     |                     |              |                     |                      |               |   |
| Administration  | \$ 110,500          | \$ 70,312           | 63.6%        | \$ 140,625          | \$ (30,125)          | 127.3%        | F/T salaries over planned                       |
| Maintenance & Valve Turning                             | 1,130,300           | 615,674             | 54.5%        | 1,221,645           | (91,345)             | 108.1%        | Trending over plan                              |
| Backflow prevention                                     | 24,500              | 4,982               | 20.3%        | 9,964               | 14,536               | 40.7%         | Trending under in hrly wages                    |
| Pumping   | 9,800               | 5,954               | 60.8%        | 11,908              | (2,108)              | 121.5%        | F/T salaries over planned                       |
| Collection  | 215,500             | 119,854             | 55.6%        | 239,708             | (24,208)             | 111.2%        | F/T salaries over planned                       |
| Safety program  | 34,700              | 48,860              | 140.8%       | 97,720              | (63,020)             | 281.6%        | F/T salaries over planned                       |
| Water purchased   | 2,696,300           | 1,089,235           | 40.4%        | 2,500,000           | 196,300              | 92.7%         |   |
| <b>Water Utility Operating Expenses</b>                 | <b>\$ 4,221,600</b> | <b>\$ 1,954,871</b> | <b>46.3%</b> | <b>\$ 4,221,569</b> | <b>\$ 31</b>         | <b>100.0%</b> |   |

## Schedule B – Operating Budget - Forecast by Department June 30, 2024 (continued)

| Operating Expenses  | 2024 Budget          | 2024 YTD            | YTD %        | 2024 Forecast        | Forecast Variance | Fore. %      | Comment                    |
|---|----------------------|---------------------|--------------|----------------------|-------------------|--------------|----------------------------|
| <b>Parks, Recreation &amp; Culture Operating Expense</b>        |                      |                     |              |                      |                   |              |                            |
| Administration-e  | 2,561,000            | 1,247,740           | 48.7%        | 2,410,454            | 150,546           | 94.1%        | Short-staffed in finance   |
| Building Maintenance-OBPR                                       | 2,910,800            | 1,431,330           | 49.2%        | 2,857,723            | 53,077            | 98.2%        |                            |
| Henderson-e   | 1,322,200            | 459,320             | 34.7%        | 1,307,269            | 14,931            | 98.9%        |                            |
| Henderson Fitness-e   | 273,200              | 146,528             | 53.6%        | 258,827              | 14,373            | 94.7%        |                            |
| OBRC Fitness-e  | 292,700              | 180,579             | 61.7%        | 325,975              | (33,275)          | 111.4%       | Tied to expected fees      |
| Aquatics-e  | 1,123,600            | 565,258             | 50.3%        | 1,111,136            | 12,464            | 98.9%        |                            |
| Arena-e   | 337,200              | 157,045             | 46.6%        | 319,707              | 17,493            | 94.8%        |                            |
| Food Services-e   | 391,700              | 213,646             | 54.5%        | 390,769              | 931               | 99.8%        |                            |
| Indoor Sports Field-e   | 182,200              | 30,168              | 16.6%        | 182,302              | (102)             | 100.1%       |                            |
| Sailing-e   | 31,800               | 1,425               | 4.5%         | 31,600               | 200               | 99.4%        |                            |
| Licensed Care-e   | 772,300              | 407,720             | 52.8%        | 820,117              | (47,817)          | 106.2%       | Tied to expected fees      |
| Youth Centre-e  | 100,200              | 30,174              | 30.1%        | 91,800               | 8,400             | 91.6%        |                            |
| Tennis-e  | 603,600              | 282,240             | 46.8%        | 591,222              | 12,378            | 97.9%        | Program staffing dependant |
| Monterey Centre-e   | 1,178,700            | 554,495             | 47.0%        | 1,167,277            | 11,423            | 99.0%        |                            |
| Par 3 Golf-e  | 241,100              | 109,614             | 45.5%        | 240,940              | 160               | 99.9%        |                            |
| Cultural Events-e   | 120,300              | 50,819              | 42.2%        | 119,582              | 718               | 99.4%        |                            |
| Invasive Species Removal  | 101,200              | 27,061              | 26.7%        | 101,200              | -                 | 100.0%       |                            |
| Public Works-e  | 27,400               | 18,605              | 67.9%        | 26,600               | 800               | 97.1%        |                            |
| Tree Cutting & Planting   | 889,000              | 402,072             | 45.2%        | 885,369              | 3,631             | 99.6%        |                            |
| Benches   | 18,900               | 6,816               | 36.1%        | 13,631               | 5,269             | 72.1%        |                            |
| Playgrounds   | 746,200              | 413,264             | 55.4%        | 749,440              | (3,240)           | 100.4%       |                            |
| Lawn & Garden   | 286,800              | 167,126             | 58.3%        | 286,084              | 716               | 99.8%        |                            |
| Field Maintenance   | 223,400              | 124,546             | 55.8%        | 223,127              | 273               | 99.9%        |                            |
| Boulevard Maintenance   | 388,700              | 164,394             | 42.3%        | 385,820              | 2,880             | 99.3%        |                            |
| Small Buildings   | 259,200              | 128,135             | 49.4%        | 254,435              | 4,765             | 98.2%        | Less repairs required      |
| Leaf Clearing   | 44,500               | 4,455               | 10.0%        | 44,012               | 488               | 98.9%        |                            |
| <b>Total Parks, Recreation &amp; Culture Operating Expenses</b> | <b>\$ 15,427,900</b> | <b>\$ 7,324,573</b> | <b>47.5%</b> | <b>\$ 15,196,419</b> | <b>\$ 231,481</b> | <b>98.5%</b> |                            |

## Schedule C – Capital Budget – Forecast June 30, 2024

| <b>Capital Expenditures - Corporate Administration</b>       | <b>2024 Budget</b>  | <b>2024 YTD</b>   | <b>YTD %</b> | <b>2024 Forecast</b> | <b>Forecast Variance</b> | <b>Fore. %</b> | <b>Comment</b>                               |
|--|---------------------|-------------------|--------------|----------------------|--------------------------|----------------|--|
| EDRM System  | 237,400             | 3,245             | 1.4%         | 6,000                | 231,400                  | 2.5%           |  |
| Website Upgrade  | 120,000             | 9,670             | 8.1%         | 120,000              | -                        | 100.0%         |  |
| <b>Total Capital Expenditures - Corporate Administration</b> | <b>\$ 357,400</b>   | <b>\$ 12,915</b>  | <b>3.6%</b>  | <b>\$ 126,000</b>    | <b>\$ 231,400</b>        | <b>35.3%</b>   |  |
| <b>Capital Expenditures - Finance &amp; IT</b>               | <b>2024 Budget</b>  | <b>2024 YTD</b>   | <b>YTD %</b> | <b>2024 Forecast</b> | <b>Forecast Variance</b> | <b>Fore. %</b> | <b>Comment</b>                               |
| IT Proj. Management Div Projects                             | 170,000             | 14,166            | 8.3%         | 58,788               | 111,212                  | 34.6%          |  |
| Network & Other IT Hardware                                  | 93,600              | 51,683            | 55.2%        | 93,600               | -                        | 100.0%         |  |
| PC Hardware Replacement                                      | 125,000             | 100,000           | 80.0%        | 125,000              | -                        | 100.0%         |  |
| New PC Hardware for new Employees                            | 25,000              | 12,519            | 50.1%        | 25,000               | -                        | 100.0%         |  |
| Asset Management Software Implementation                     | 50,000              | -                 | 0.0%         | 50,000               | -                        | 100.0%         |  |
| <b>Total Capital Expenditures - Finance &amp; IT</b>         | <b>\$ 463,600</b>   | <b>\$ 178,369</b> | <b>38.5%</b> | <b>\$ 352,388</b>    | <b>\$ 111,212</b>        | <b>76.0%</b>   |  |
| <b>Capital Expenditures - Facilities</b>                     | <b>2024 Budget</b>  | <b>2024 YTD</b>   | <b>YTD %</b> | <b>2024 Forecast</b> | <b>Forecast Variance</b> | <b>Fore. %</b> | <b>Comment</b>                               |
| Public Works Yard Improvements                               | 150,000             | 185,061           | 123.4%       | 185,061              | (35,061)                 | 123.4%         | Soil shelter costs higher than anticipated   |
| Public Works Heat / Air Exchanger                            | 45,000              | -                 | 0.0%         | 45,000               | -                        | 100.0%         |  |
| Recycle Yard Fence Improvements                              | 85,000              | -                 | 0.0%         | 15,000               | 70,000                   | 17.6%          | Program spend as needed                      |
| Marina Structural Repairs                                    | 1,386,000           | -                 | 0.0%         | -                    | 1,386,000                | 0.0%           | Awaiting Council direction                   |
| Fire Hall/Police Station -Design & Build                     | 50,000              | -                 | 0.0%         | 50,000               | -                        | 100.0%         |  |
| Fire Hall Washroom   | 180,000             | 12,664            | 7.0%         | 90,000               | 90,000                   | 50.0%          | Behind schedule due to staffing capacity     |
| Facilities General Capital Program                           | 400,000             | 79,018            | 19.8%        | 249,887              | 150,113                  | 62.5%          |  |
| Municipal Hall External Washrooms                            | 100,000             | -                 | 0.0%         | -                    | 100,000                  | 0.0%           | Project moved to 2025 to pursue grant        |
| Facilities Feasibility Studies                               | 225,000             | 590               | 0.3%         | 225,000              | -                        | 100.0%         |  |
| <b>Total Capital Expenditures - Facilities Department</b>    | <b>\$ 2,621,000</b> | <b>\$ 277,333</b> | <b>10.6%</b> | <b>\$ 859,948</b>    | <b>\$ 1,761,052</b>      | <b>32.8%</b>   |  |
| <b>Capital Expenditures - Police Department</b>              | <b>2024 Budget</b>  | <b>2024 YTD</b>   | <b>YTD %</b> | <b>2024 Forecast</b> | <b>Forecast Variance</b> | <b>Fore. %</b> | <b>Comment</b>                               |
| Police Vehicle Replacement                                   | 209,000             | 66,642            | 31.9%        | 200,000              | \$ 9,000                 | 95.7%          |  |
| Police Computer Equipment Replacement                        | 5,000               | 4,966             | 99.3%        | 4,966                | 34                       | 99.3%          |  |
| Traffic Enforcement Equipment                                | 12,000              | 24,986            | 208.2%       | 24,986               | (12,986)                 | 208.2%         | Grant for equipment offsets the excess spend |
| Police Building Repairs                                      | 10,000              | -                 | 0.0%         | -                    | 10,000                   | 0.0%           |  |
| <b>Total Capital Expenditures - Police Department</b>        | <b>\$ 236,000</b>   | <b>\$ 96,594</b>  | <b>40.9%</b> | <b>\$ 229,952</b>    | <b>\$ 6,048</b>          | <b>97.4%</b>   |  |
| <b>Capital Expenditures - Fire Department</b>                | <b>2024 Budget</b>  | <b>2024 YTD</b>   | <b>YTD %</b> | <b>2024 Forecast</b> | <b>Forecast Variance</b> | <b>Fore. %</b> | <b>Comment</b>                               |
| Engine with Light rescue                                     | 396,800             | 362,247           | 91.3%        | 396,800              | \$ -                     | 100.0%         |  |
| Ladder Truck with Heavy Rescue                               | 199,000             | 14,242            | 7.2%         | 14,242               | \$ 184,758               | 7.2%           | Purchase completed in 2023; graphics only    |
| Site Preparation: Portable Apparatus Bay                     | 250,000             | -                 | 0.0%         | 250,000              | -                        | 100.0%         |  |
| Temporary Apparatus Bay (new)                                | 777,000             | 217,811           | 28.0%        | 777,000              | -                        | 100.0%         | Construction proceeds                        |
| Mobile Data Terminals  | 20,000              | -                 | 0.0%         | 20,000               | -                        | 100.0%         | Reallocated budget to PPE                    |
| Training Room Modernization                                  | 30,000              | -                 | 0.0%         | 30,000               | -                        | 100.0%         | Reallocated budget to PPE                    |
| Electric Vehicle Charging Infrastructure (new)               | 42,000              | -                 | 0.0%         | -                    | 42,000                   | 0.0%           | May be carried forward                       |
| Fire Hose & Appliances                                       | 88,300              | -                 | 0.0%         | 88,300               | -                        | 100.0%         |  |
| Electric Vehicles  | 140,000             | -                 | 0.0%         | 140,000              | -                        | 100.0%         |  |
| Fire Personal Protective Equipment                           | 86,500              | 7,616             | 8.8%         | 50,500               | 36,000                   | 58.4%          |  |
| <b>Total Capital Expenditures - Fire Department</b>          | <b>\$ 2,029,600</b> | <b>\$ 601,916</b> | <b>29.7%</b> | <b>\$ 1,766,842</b>  | <b>\$ 262,758</b>        | <b>87.1%</b>   |  |



## Schedule C – Capital budget forecasts June 30, 2024 (continued)

|   | 2024                 | 2024                | YTD          | 2024                 | Forecast             | Fore.         |  |
|---|----------------------|---------------------|--------------|----------------------|----------------------|---------------|--|
| Capital Expenditures - Engineering Services                         | Budget               | YTD                 | %            | Forecast             | Variance             | %             | Comment                                      |
| Road Reconstruction Program   | 3,500,000            | 477,231             | 13.6%        | 3,500,000            | -                    | 100.0%        |  |
| Storm Sewer Rehabilitation  | 3,500,000            | 201,409             | 5.8%         | 3,500,000            | -                    | 100.0%        |  |
| Uplands Sewer Separation  | 11,050,000           | 1,213,729           | 11.0%        | 5,525,000            | 5,525,000            | 50.0%         | 2 year contract; variance will carry forward |
| Active Transportation Program                                       | 700,000              | 170,783             | 24.4%        | 700,000              | -                    | 100.0%        |  |
| Active Transportation - New Infrastructure                          | 791,400              | -                   | 0.0%         | 791,400              | -                    | 100.0%        |  |
| Sidewalk Replacement Program (new)                                  | 500,000              | -                   | 0.0%         | 500,000              | -                    | 100.0%        |  |
| Street and Intersection Pole Replacement Program                    | 150,000              | 22,340              | 14.9%        | 150,000              | -                    | 100.0%        |  |
| Street Light Replacement Program                                    | 750,000              | -                   | 0.0%         | 750,000              | -                    | 100.0%        |  |
| Uplands (Humber) Streetlight Repl. (new)                            | 3,162,000            | 1,055               | 0.0%         | 948,600              | 2,213,400            | 30.0%         | 2 year contract; variance will carry forward |
| Electrical Streetlight Kiosks - Uplands and Rutland                 | 130,000              | 24,000              | 18.5%        | 130,000              | -                    | 100.0%        |  |
| McNeill Bay/McMicking Point Foreshore Erosion Mitigati              | 1,219,100            | -                   | 0.0%         | 121,910              | 1,097,190            | 10.0%         | Not ready awaiting design                    |
| Foreshore Infrastructure  | 100,000              | 57,516              | 57.5%        | 100,000              | -                    | 100.0%        |  |
| Bowker Creek Walkway Railings                                       | 250,000              | -                   | 0.0%         | 250,000              | -                    | 100.0%        |  |
| Haro Road Soil Transfer Site (new)                                  | 1,700,000            | -                   | 0.0%         | 1,360,000            | 340,000              | 80.0%         | Don't anticipate use of full budget          |
| Underground fuel tank replacement (new)                             | 650,000              | -                   | 0.0%         | 650,000              | -                    | 100.0%        |  |
| Public Works Vehicle and Equipment Replacement                      | 1,000,000            | -                   | 0.0%         | 1,000,000            | -                    | 100.0%        |  |
| Engineering General Equipment                                       | 30,000               | -                   | 0.0%         | 30,000               | -                    | 100.0%        |  |
| <b>Total Capital Expenditures - Engineering Services</b>            | <b>29,182,500</b>    | <b>2,168,063</b>    | <b>7.4%</b>  | <b>20,006,910</b>    | <b>\$ 9,175,590</b>  | <b>68.6%</b>  |  |
| Capital Expenditures - Sewer Utility                                | 2024                 | 2024                | YTD          | 2024                 | Forecast             | Fore.         |  |
|   | Budget               | YTD                 | %            | Forecast             | Variance             | %             | Comment                                      |
| Sewer Main Rehabilitation & Manhole Replacement                     | \$ 3,000,000         | 1,095,380           | 36.5%        | 3,000,000            | \$ -                 | 100.0%        |  |
| <b>Total Capital Expenditures - Sewer Utility</b>                   | <b>\$ 3,000,000</b>  | <b>\$ 1,095,380</b> | <b>36.5%</b> | <b>\$ 3,000,000</b>  | <b>\$ -</b>          | <b>100.0%</b> |  |
| Capital Expenditures - Water Utility                                | 2024                 | 2024                | YTD          | 2024                 | Forecast             | Fore.         |  |
|   | Budget               | YTD                 | %            | Forecast             | Variance             | %             | Comment                                      |
| Watermain & Hydrant Replacement                                     | \$ 2,600,000         | 834,217             | 32.1%        | 2,600,000            | \$ -                 | 100.0%        |  |
| Uplands Watermain Replacement (new)                                 | \$ 3,614,000         | -                   | -            | 1,807,000            | \$ 1,807,000         | 50.0%         |  |
| New Service Connections   | \$ 300,000           | 159,690             | 53.2%        | 300,000              | \$ -                 | 100.0%        |  |
| Water Distribution System Remote Monitoring Upgrade                 | \$ 200,000           | -                   | 0.0%         | 100,000              | \$ 100,000           | 50.0%         |  |
| North Oak Bay Pump Station Consolidation & Water Mai                | \$ 250,000           | 12,515              | 5.0%         | 50,000               | \$ 200,000           | 20.0%         |  |
| Water Distribution System Studies and Capital Projects              | \$ 120,000           | -                   | 0.0%         | 15,000               | \$ 105,000           | 12.5%         |  |
| <b>Total Capital Expenditures - Water Utility</b>                   | <b>\$ 7,084,000</b>  | <b>\$ 1,006,422</b> | <b>14.2%</b> | <b>\$ 4,872,000</b>  | <b>\$ 1,907,000</b>  | <b>68.8%</b>  |  |
| Capital Expenditures - Parks, Recreation & Culture                  | 2024                 | 2024                | YTD          | 2024                 | Forecast             | Fore.         |  |
|   | Budget               | YTD                 | %            | Forecast             | Variance             | %             | Comment                                      |
| OBRC Facilities Maintenance   | \$ 373,800           | -                   | 0.0%         | -                    | \$ 373,800           | 0.0%          |  |
| OBRC Parking Lot Rehabilitation Options                             | \$ 99,000            | -                   | 0.0%         | -                    | 99,000               | 0.0%          |  |
| Monterey Building Maintenance                                       | \$ 141,200           | -                   | 0.0%         | 141,200              | -                    | 100.0%        |  |
| Parks Facilities  | \$ 88,700            | 14,344              | 16.2%        | -                    | 88,700               | 0.0%          |  |
| Carnarvon Park Building & Park Design and Build                     | \$ 723,000           | 247,975             | 34.3%        | -                    | 723,000              | 0.0%          |  |
| Field Lighting  | \$ 120,000           | 2,750               | 2.3%         | -                    | 120,000              | 0.0%          |  |
| Parks Equipment   | \$ 205,000           | -                   | 0.0%         | 205,000              | -                    | 100.0%        |  |
| Henderson General Equipment   | \$ 15,000            | -                   | 0.0%         | -                    | 15,000               | 0.0%          |  |
| OBRC General Equipment  | \$ 414,800           | 11,077              | 2.7%         | 181,113              | 233,687              | 43.7%         |  |
| Monterey General Equipment  | \$ 80,200            | 13,855              | 17.3%        | 80,132               | 68                   | 99.9%         |  |
| OBRC Air Unit   | \$ 975,000           | 574,593             | 58.9%        | 1,500,000            | (525,000)            | 153.8%        | Council approved amendment to project budget |
| OBRC Cardio/Strength Equipment Replacement                          | \$ 250,000           | 58,607              | 23.4%        | 46,000               | 204,000              | 18.4%         |  |
| Audio Paging Systems  | \$ 175,000           | -                   | 0.0%         | -                    | 175,000              | 0.0%          |  |
| Henderson/ Kiwanis Park Playground Equipment                        | \$ 280,000           | 267,206             | 95.4%        | 267,206              | 12,794               | 95.4%         |  |
| Windsor Playground  | \$ 300,000           | 1,023               | 0.3%         | 280,000              | 20,000               | 93.3%         |  |
| Parks and Playground Program  | \$ 15,000            | -                   | 0.0%         | -                    | 15,000               | 0.0%          |  |
| Uplands Park Boardwalk  | \$ 285,000           | -                   | 0.0%         | 285,000              | -                    | 100.0%        |  |
| Public Art  | \$ 20,000            | -                   | 0.0%         | -                    | 20,000               | 0.0%          |  |
| Capital Contingency   | \$ 50,000            | -                   | 0.0%         | -                    | 50,000               | 0.0%          |  |
| <b>Total Capital Expenditures - Parks, Recreation &amp; Culture</b> | <b>\$ 4,610,700</b>  | <b>\$ 923,201</b>   | <b>20.0%</b> | <b>\$ 2,153,445</b>  | <b>\$ 1,507,255</b>  | <b>46.7%</b>  |  |
| <b>TOTAL CAPITAL</b>  | <b>\$ 49,584,800</b> | <b>\$ 6,360,194</b> |              | <b>\$ 33,367,484</b> | <b>\$ 14,962,316</b> | <b>67.3%</b>  |  |

## Schedule D – Special Initiatives

|   | 2024<br>Budget      | 2024<br>YTD       | %<br>Spent | 2024<br>Forecast  | Forecasted<br>Variance | Fore.<br>% | Comment   |
|---|---------------------|-------------------|------------|-------------------|------------------------|------------|---|
| <b>Council Priority - Housing</b>   |                     |                   |            |                   |                        |            |   |
| Update Zoning Bylaw to accommodate SSMU Zoning  | 50,000              | 140,865           | 282%       | 196,095           | (146,095)              | 392%       | Increased project scope                         |
| Update OCP to accommodate SSMU Zoning   | 20,000              | 13,358            | 67%        | 30,000            | (10,000)               | 150%       | Commercial & retail analysis                    |
| Interim Housing Needs Report  | 20,000              | -                 | 0%         | 10,000            | 10,000                 | 50%        | Consultant support if needed                    |
| Five-Year Review of OCP   | 300,000             | -                 | 0%         | 100,000           | 200,000                | 33%        | Staff Report to Council in Q3                   |
| Pre-Zoning to Implement Updates OCP   | 75,000              | -                 | 0%         | -                 | 75,000                 | 0%         | Staff Report to Council in Q3                   |
| Prepare Tracking Program  | 25,000              | -                 | 0%         | 5,000             | 20,000                 | 20%        |   |
| Optimize Development Processes  | 225,000             | -                 | 0%         | 100,000           | 125,000                | 44%        | Target issuance RFP Q3                          |
| Respond to increased development interest   | 250,000             | -                 | 0%         | -                 | 250,000                | 0%         | In progress                                     |
| Amenity Cost Charge and Development Cost Charge Bylaw   | 200,000             | 55,895            | 28%        | 170,000           | 30,000                 | 85%        | Staff Report to Council in Q3                   |
| Reserve for future projects required by the Province  | 560,000             | -                 | 0%         | -                 | 560,000                | 0%         |   |
| Project Management  | 600,000             | -                 | 0%         | -                 | 600,000                | 0%         |   |
| Contingency   | 150,000             | -                 | 0%         | -                 | 150,000                | 0%         |   |
| <b>Council Priority - Livability</b>  |                     |                   |            |                   |                        |            |   |
| Parks, Recreation & Culture Master Plan   | 280,000             | -                 | 0%         | -                 | 280,000                | 0%         | In progress                                     |
| Comprehensive AM Plan   | 275,000             | 2,313             | 1%         | 100,000           | 175,000                | 36%        | In progress                                     |
| Undertake Options Analyses for Marina (near-term and longterm)                                | 300,000             | -                 | 0%         | -                 | 300,000                | 0%         |   |
| Uplands Sewer Separation Connection Grant   | 70,000              | -                 | 0%         | -                 | 70,000                 | 0%         | Deemed to be complete                           |
| <b>Council Priority - Climate Change &amp; Environment</b>                                    |                     |                   |            |                   |                        |            |   |
| Coolkit! BC Sustainable Energy Association  | 3,200               | -                 | 0%         | -                 | 3,200                  | 0%         |   |
| Develop Community Climate Action Plan   | 50,000              | -                 | 0%         | 12,500            | 37,500                 | 25%        |   |
| Develop Energy Plan For Municipal Operations  | 50,000              | -                 | 0%         | 12,500            | 37,500                 | 25%        |   |
| GHG and Energy Reduction in Buildings Program   | 20,000              | -                 | 0%         | 20,000            | -                      | 100%       |   |
| <b>Council Priority -Diversity &amp; Inclusion</b>  |                     |                   |            |                   |                        |            |   |
| Develop Program to Improve Diversity and Inclusion  | 25,000              | 12,160            | 49%        | 12,160            | 12,840                 | 49%        |   |
| <b>Council Priority - Truth &amp; Reconciliation</b>  |                     |                   |            |                   |                        |            |   |
| Seek Songhees and Esquimalt Nations and Community Input into Future of Turkey Head (Spewhung) | 140,000             | -                 | 0%         | 40,000            | 100,000                | 29%        | Budget needs for 2024 have yet to be determined |
| Sitchanalth Willows Shared Knowledge Planning Project   | 10,000              | -                 | 0%         | -                 | 10,000                 | 0%         |   |
| <b>Other Operating Projects</b>   |                     |                   |            |                   |                        |            |   |
| Network Security Audit (carry-over)   | 35,000              | -                 | 0%         | -                 | 35,000                 | 0%         |   |
| Occupational Disability Claims Management (new)   | 100,000             | -                 | 0%         | -                 | 100,000                | 0%         | In progress - to be updated at Q3               |
| Communications Department Needs Assessment  | 25,000              | -                 | 0%         | -                 | 25,000                 | 0%         |   |
| Natural Assets & Green Infrastructure Scoping (new)   | 50,000              | -                 | 0%         | -                 | 50,000                 | 0%         |   |
| Hazard, Risk, Vulnerability Analysis  | 22,000              | 8,630             |            | 8,630             | 13,370                 | 39%        |   |
| Human Resource Plan Implementation  | 62,600              | -                 | 0%         | -                 | 62,600                 | 0%         |   |
| Marina Lease Negotiation  | 20,000              | 2,650             | 13%        | 2,650             | 17,350                 | 13%        |   |
| Deer Management Study   | 54,600              | 54,550            | 100%       | 54,550            | 50                     | 100%       |   |
| CCAWG Recommendation - Coolkit! Program   | 65,100              | 8,000             | 12%        | 8,000             | 57,100                 | 12%        |   |
| First Nations Truth and Reconciliation  | 50,000              | 10,075            | 20%        | 10,075            | 39,925                 | 20%        |   |
| Village Area Plans  | 300,000             | -                 | 0%         | -                 | 300,000                | 0%         |   |
| Other contingency   | 25,000              | -                 | 0%         | -                 | 25,000                 | 0%         |   |
| <b>Council Priority Projects - Operationalized by Council</b>                                 |                     |                   |            |                   |                        |            |   |
| Less: GCF salaries funding in Building & Planning operating b                                 | (232,600)           | -                 | 0%         | -                 | (232,600)              | 0%         |   |
| Offleash Park - not proceed per Council direction Dec 14, 202                                 | 48,000              | -                 | 0%         | -                 | 48,000                 | 0%         |   |
| <b>Total Special Initiatives</b>  | <b>\$ 4,500,400</b> | <b>\$ 308,495</b> | <b>7%</b>  | <b>\$ 892,160</b> | <b>3,608,240</b>       | <b>20%</b> |   |