

DISTRICT OF
Mission
ON THE FRASER



2011

Budget Review

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File: FIN.DOM.BUD
2011 Budget Review

To: Chief Administrative Officer
From: Deputy Treasurer/Collector
Date: September 29, 2011
Subject: **2011 Budget Review**

Recommendations

1. That any new, non-budgeted, non-urgent projects not be undertaken for the balance of 2011; and
2. Departments closely monitor spending for the balance of the year.

Report

The District's detailed 2011 Budget Review is enclosed. The 2011 Budget Review is provided pursuant to the District's Budget Management Policy/Procedures – Fin. 10 & 10.A. Fund and/or operational area summaries are provided as well as more detailed departmental variance reports (at the project level). Per the District's Policy/Procedures, explanations are provided for projected variances that are equal to or greater than +/- 10% or +/- \$10,000. These thresholds are the minimum requirements for explanation purposes. Explanations may have been provided for variances below these minimum thresholds.

It should be noted that figures denoted with a negative in the variance columns are generally positive results as the negative numbers indicate either higher revenues than budgeted for or lower expenses than budgeted for. This does not hold true for reserve account transfers, where a positive variance number in these cases means that additional funds are available for transfer, which is in fact a more favourable result while a negative variance in these transfer accounts is unfavourable, as fewer funds are available for transfer.

The 2011 Budget Review results, including the significant issues and findings, are summarized below, by fund or area, as well as by Department.

General Operating Fund (overall projected deficit of \$88,569)

Corporate Administration (projected deficit of \$71,500)

This projected deficit is primarily due increased legal costs. This deficit is partially off-set by budget savings in Information Services Operations due to annual maintenance fees deferred by one year, unexpected grant revenue for Restorative Resolutions, the Oyama delegation cancelling their trip to Japan and a reduction to grants.

Finance (projected surplus of \$26,566)

The projected surplus is primarily due to budget savings from staff illnesses that have occurred in the department.

Police Services (projected surplus of \$279,555)

The projected surplus is due to budget saving in the RCMP contract as some projects were postponed to 2012 and there was a reduction in the number of vehicles requiring replacement.

Emergency Programs (projected balance of \$0)

Revenues and expenses are expected to meet budget for 2011.

Fire Operations (projected surplus of \$142,898)

Projected surplus is primarily due to a reduction in the costs related to paid on-call fire fighters in Fire Hall #1 as a result of the 7 day coverage from career fire fighters.

Inspection Services (projected surplus of \$92,658)

The projected surplus is mainly due to an increase in building permit revenue as construction activity has increased in the later portion of 2011. This increase is partially off-set by a decrease in business licenses. Dog license revenue is projected to increase as the animal control canvassers have spent additional time knocking on doors in 2011, this is partially off-set by an increase in commissions.

Public Safety Inspection Team (projected deficit of \$23,893)

The program was deferred in January 2011.

Planning (projected surplus of \$65,433)

The projected surplus is mainly due to higher development applications than projected and salary savings from a vacant position.

Economic Development (projected surplus of \$3,262)

The projected surplus is mainly due to unexpected sales from maps and advertising.

Recreation Administration (projected surplus of \$68,050)

The projected surplus is primarily due to staff vacancies that have occurred during the year.

Recreation Services (projected deficit of \$40,990)

Many of the programs with increased/decreased revenue have off-setting increase/decrease in expenditures. The primary factor for this deficit is a projected increase to the hydro costs to run the Leisure Centre facility.

Municipal Buildings (projected surplus of \$5,575)

The projected surplus is primarily due to staffing vacancies though-out the year. This surplus is off-set by unexpected maintenance costs and repairs to the HVAC (heating, ventilation and air conditioning) systems at the Library, the Museum, and Fire Hall #1.

Cemetery (projected change of \$0)

The Cemetery is projecting lower cemetery revenue of \$17,529 off-set by lower projected cemetery costs of \$29,310. The transfer to the cemetery reserve has increased by \$14,882, from \$37,224 to \$52,106.

Parks (projected surplus of \$24,920)

The projected surplus is due mainly to Park's crew being assigned to other areas partially off-set by an increase in general vandalism costs and additional work at the Mission Community Activity Centre, Police detachment, and hydro and alarm costs at Fraser River Heritage Park.

Engineering (projected deficit of \$66,882)

The projected deficit is due mainly to a reduction in subdivision inspections fees and a reduction in engineering cost recovery from the Waste Management operations. The reduction to the soil removal revenue is off-set by a reduction in the amount of the transfer to the Arterial Road Reserve and a reduction in soil removal costs.

Refuse Collection and Disposal (Waste Management) (projected transfer to reserve increased by \$9,479)

In the revenue section, there is a reduction in the amount of commercial tonnage for 2011 valued at approximately \$403,700. This is off-set by projected increases to the refuse collection and the recycling/compost levies.

In the expense section, the cost of the curbside recycling program is projected to decrease by approximately \$198,000. The administrative cost recovery is projected to decrease by approximately \$106,600 as total revenues decrease. The management of wood project started later than anticipated creating a budget savings projected at \$62,000.

Public Works (projected deficit of \$198,711)

The majority of the deficit is a projected increase of \$184,000 in Snowplowing and Sanding as the cost for snow and ice removal for the first part of 2011 was \$295,798. Additional factors also include:

- ◆ development phase of the new program for shoulder maintenance resulted in higher costs, and
- ◆ additional costs in Road Administration off-set by resources allocated from Public Works Administration for special projects.

These increases are partially off-set by:

- ◆ reduced costs for Road Marking due to resources used for new shoulder maintenance program, and
- ◆ reduced costs for Crack Sealing due to resources used for new shoulder maintenance program.

Public Transit (projected deficit of \$154,919)

The projected deficit is primarily due to the new agreement with Translink for the West Coast Express and the West Coast Express Train Bus services. This is partially off-set by a net reduction in transit bus service costs.

General Government (projected surplus of \$147,455)

The projected surplus is mainly due to higher interest in investments partially off-set by interest transferred to reserves. The administrative cost recovery is projecting a reduction due to lower waste management revenue.

In the expense section, the insurance premiums are projecting a surplus due to the property appraisal being deferred, development revenue in Inspection Services and Planning are projected to increase creating an additional transfer to Major Capital Reserves projected to be \$77,922, and bad debts is lower than projected.

Several General Government revenue accounts have corresponding increases or decreases in expenditure or transfer accounts.

Payroll Overhead Recovery (projected deficit of \$292,350)

WorkSafe BC injury claims in 2011 have increased the accident time loss; however, this is partially off-set by an increase in the reimbursement from WorkSafe BC. Payroll overhead costs are generally lower than projected with staff movement through-out the year and the payroll overhead recovery is lower than projected. Staff will be reviewing the overhead rate to recover the payroll costs for the 2012 budget.

Taxation/Grants In Lieu (projected deficit of \$95,696)

The BC Assessment Authority currently has outstanding assessment appeals for properties within the District of Mission. The estimated impact of these appeals is approximately \$100,000. This deficit is partially off-set by increases in the various grants-in-lieu revenue accounts.

Water Operating Fund (projected decrease in transfer to reserve of \$5,638)

The transfer to Water Capital Reserve Fund is projected to decrease by \$5,638 from \$2,000,128 to \$1,994,490.

Revenues are projected to increase by \$34,378, mostly due to increase in investment income off-set by a decrease in revenue from commercial metered properties and flat rate revenue from residential homes.

Expenditures are projected to increase by \$40,017, mostly due to an increase in the interest transferred to reserves. This is off-set by a projected budget savings to system administration and fewer repairs and replacement of meters.

Sewer Operating Fund (projected increase in transfer to reserve of \$83,165)

The transfer to Sewer Capital Reserve Fund is projected to increase by \$83,165 from \$724,195 to \$807,360.

Revenues are projected to increase by \$63,068 mostly due to the increase in investment income partially off-set by a reduction in flat rate utility fees as many suites received a double utility exemption, reduced sewer fee from commercial metered properties and delayed development in the penitentiary catchment area.

Expenses are projected to decrease in the regional sewer by an estimated \$145,723 and projected to increase by \$125,626 in the non-regional sewer operations mostly due to an increase in the interest transferred to reserves.

Forestry Operations (projected increase in profit of \$18,110)

The projected profit for the Forestry Operations has increased by \$18,110 from \$15,974 to \$34,084. This increase in the profit is primarily due to a decrease in costs associated with logging and road expenses and dry land sort, off-set by a decrease in log sales revenue that is projected to be \$285,407 lower than budget due to lower production. The balance in the Forestry Reserve is now projected to be \$445,000 at December 31, 2011.

Equipment Pool Operations (projected increase in transfer to reserve of \$8,521)

The projected transfer to the Equipment Replacement Reserve Fund has increased by \$8,521 from \$704,197 to \$712,718. This increase in the transfer is primarily due to fewer vehicles requiring repairs partially off-set by lower revenue from the equipment.

Addressing the General Operating Budget

The projected deficit in the 2011 general operating budget is mainly due to:

- Public Works projected costs to year-end for Snowplowing and Sanding.
- the new agreement with Translink for the West Coast Express and the West Coast Express Train Bus services.
- Payroll Overhead recovery is projecting a lower recovery partially off-set by reduced payroll expenditures.

The projected deficit is reduced mainly due to:

- the RCMP Operations has projected a surplus as a result of budget saving in the RCMP contract as some projects were postponed to 2012 and as the number of vehicles requiring replacement is reduced.
- the Fire Operations has projecting a surplus that is primarily due to a reduction in costs relating to the paid on-call firefighters in Fire Hall #1 as a result of the 7 day coverage from career fire fighters.
- General Government is projecting a surplus mainly due to higher interest in investments, lower bad debts and lower Insurance premiums.

It is important that departments diligently monitor spending to year-end and to eliminate any individual departmental projected deficits by year-end. If the overall budget is not able to absorb any additional unbudgeted expenditure, the outstanding balance would have to be funded from prior year's accumulated surplus.

Final Comments

The Budget Review process provides a preliminary projection of where the District will end up at year-end, however, certain events can occur between now and year-end that may affect these projections materially. In addition, certain estimates such as uncollectible accounts, return on investments, Fire Department emergency responses, and BC Assessment Appeal Board outcomes, are more closely ascertainable or quantifiable at year-end.

Historically, departments have used a conservative approach for estimating the year-end projections. This approach has usually resulted in a more favorable position by year-end than projected in the budget review document.

The actual overall 2011 General Operating Fund results are projecting a deficit. It is important that departments continue to monitor their budgets and to eliminate any individual department projected deficit and that any new, unbudgeted, non-emergency projects not be undertaken for the balance of 2011. The final 2011 results will be known by April 2012, at which time staff will communicate the final results.



Kerri Onken, CGA

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District of Mission General Operating Fund 2011 Budget Review - Revenue and Expense Summary

Departments	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/ AMENDED 2011 BUDGET	* 2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES	
						\$ (a)	%
Operating Revenue							
Corporate Administration	-371,011	39,875	-331,136	-49,283	-460,443	-129,307	39%
Finance	-164,706	0	-164,706	-111,139	-162,831	1,876	-1%
Police Services	-812,317	0	-812,317	-816,679	-708,563	103,754	-13%
Emergency Programs	-6,006	0	-6,006	-6,006	-6,006	0	0%
Fire Operations	-19,643	0	-19,643	-8,485	-7,680	11,963	-61%
Inspection Services	-825,671	0	-825,671	-893,980	-926,254	-100,583	12%
Public Safety Inspection Team	-606,008	0	-606,008	12,105	-152,195	453,813	-75%
Planning	-217,942	0	-217,942	-209,255	-251,027	-33,085	15%
Economic Development	-17,569	0	-17,569	-18,939	-28,294	-10,725	61%
Recreation Administration	-52,090	0	-52,090	-24,692	-55,140	-3,050	6%
Recreation Services	-1,896,835	0	-1,896,835	-1,415,738	-2,002,951	-106,116	6%
Municipal Buildings	-43,181	-79,015	-122,196	-26,898	-121,251	945	-1%
Cemetery	-312,839	0	-312,839	-200,919	-291,752	21,087	-7%
Parks	-29,650	-8,800	-38,450	-17,563	-43,470	-5,020	13%
Engineering	-1,236,295	-2,544	-1,238,839	-179,277	-1,131,956	106,883	-9%
Refuse Collection & Disposal	-4,206,016	0	-4,206,016	-3,515,903	-3,830,937	375,079	-9%
Public Works	-85,991	0	-85,991	-98,661	-99,108	-13,117	15%
Public Transit	-761,454	0	-761,454	-243,334	-688,500	72,954	-10%
General Government	-4,570,614	-35,000	-4,605,614	-2,345,067	-5,062,448	-456,834	10%
Payroll Overhead	-5,715,316	0	-5,715,316	-3,664,761	-5,275,000	440,316	-8%
Total Operating Revenue before Taxation	-21,951,155	-85,484	-22,036,639	-13,834,474	-21,305,806	730,833	-3%
Tax Levy	-28,714,827	-20,868	-28,735,695	-28,412,805	-28,639,999	95,696	0%
Total Operating Revenue including Taxation	-50,665,982	-106,352	-50,772,334	-42,247,279	-49,945,805	826,529	-2%
Operating Expenditures							
Corporate Administration	2,997,385	-201	2,997,184	2,171,391	3,197,992	200,808	7%
Finance	1,430,479	0	1,430,479	954,503	1,402,038	-28,441	-2%
Police Services	9,545,903	0	9,545,903	4,598,588	9,162,594	-383,309	-4%
Emergency Programs	44,891	0	44,891	19,987	44,891	0	0%
Fire Operations	2,699,203	-35,400	2,663,803	1,563,324	2,508,942	-154,861	-6%
Inspection Services	1,110,650	0	1,110,650	741,397	1,118,575	7,925	1%
Public Safety Inspection Team	606,007	0	606,007	178,307	176,087	-429,920	-71%
Planning	1,107,274	0	1,107,274	695,953	1,074,926	-32,348	-3%
Economic Development	234,787	0	234,787	149,097	242,250	7,463	3%
Recreation Administration	596,934	0	596,934	377,104	531,934	-65,000	-11%
Recreation Services	3,451,101	7,000	3,458,101	2,458,500	3,605,208	147,107	4%
Municipal Buildings	755,746	79,015	834,761	535,529	828,241	-6,520	-1%
Cemetery	321,229	0	321,229	144,527	300,142	-21,087	-7%
Parks	820,900	8,800	829,700	573,658	809,800	-19,900	-2%
Engineering	1,420,219	2,544	1,422,763	899,422	1,382,762	-40,001	-3%
Refuse Collection & Disposal	4,206,016	0	4,206,016	3,515,903	3,830,937	-375,079	-10%
Public Works	3,544,686	-18,180	3,526,505	2,167,630	3,738,333	211,828	6%
Public Transit	2,063,793	0	2,063,793	593,542	2,145,758	81,965	4%
General Government	7,993,461	62,774	8,056,235	3,562,208	8,365,614	309,379	4%
Payroll Overhead	5,715,316	0	5,715,316	3,831,119	5,567,350	-147,966	>100%
Total Operating Expenditures	50,665,982	106,352	50,772,334	29,731,690	50,034,374	-737,960	-1%
Total Budget Variance						88,569	

*2011 Year to Date results includes expenditures to September 22, 2011

(a) Negative variances represents higher revenue in the revenue section and lower expenses in the expense section.

2011 Budget Review - Net Revenue and Expense Summary

Departments	FINAL/ AMENDED 2011 BUDGET	* 2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES	
				\$ (a)	%
Corporate Administration	-331,136	-49,283	-460,443	-129,307	39%
Corporate Administration	2,997,184	2,171,391	3,197,992	200,808	7%
	<u>2,666,049</u>	<u>2,122,108</u>	<u>2,737,549</u>	<u>71,500</u>	<u>3%</u>
Finance	-164,706	-111,139	-162,831	1,876	-1%
Finance	1,430,479	954,503	1,402,038	-28,441	-2%
	<u>1,265,773</u>	<u>843,364</u>	<u>1,239,207</u>	<u>-26,566</u>	<u>-2%</u>
Police Services	-812,317	-816,679	-708,563	103,754	-13%
Police Services	9,545,903	4,598,588	9,162,594	-383,309	-4%
	<u>8,733,586</u>	<u>3,781,909</u>	<u>8,454,031</u>	<u>-279,555</u>	<u>-3%</u>
Emergency Programs	-6,006	-6,006	-6,006	0	0%
Emergency Programs	44,891	19,987	44,891	0	0%
	<u>38,885</u>	<u>13,981</u>	<u>38,885</u>	<u>0</u>	<u>0%</u>
Fire Operations	-19,643	-8,485	-7,680	11,963	-61%
Fire Operations	2,663,803	1,563,324	2,508,942	-154,861	-6%
	<u>2,644,160</u>	<u>1,554,839</u>	<u>2,501,262</u>	<u>-142,898</u>	<u>-5%</u>
Inspection Services	-825,671	-893,980	-926,254	-100,583	12%
Inspection Services	1,110,650	741,397	1,118,575	7,925	1%
	<u>284,979</u>	<u>-152,583</u>	<u>192,321</u>	<u>-92,658</u>	<u>>100%</u>
Public Safety Inspection Team	-606,008	12,105	-152,195	453,813	-75%
Public Safety Inspection Team	606,007	178,307	176,087	-429,920	-71%
	<u>-1</u>	<u>190,412</u>	<u>23,892</u>	<u>23,893</u>	<u>-1</u>
Planning	-217,942	-209,255	-251,027	-33,085	15%
Planning	1,107,274	695,953	1,074,926	-32,348	-3%
	<u>889,332</u>	<u>486,697</u>	<u>823,899</u>	<u>-65,433</u>	<u>-7%</u>
Economic Development	-17,569	-18,939	-28,294	-10,725	61%
Economic Development	234,787	149,097	242,250	7,463	3%
	<u>217,218</u>	<u>130,157</u>	<u>213,956</u>	<u>-3,262</u>	<u>-2%</u>
Recreation Administration	-52,090	-24,692	-55,140	-3,050	6%
Recreation Administration	596,934	377,104	531,934	-65,000	-11%
	<u>544,844</u>	<u>352,412</u>	<u>476,794</u>	<u>-68,050</u>	<u>-12%</u>
Recreation Services	-1,896,835	-1,415,738	-2,002,951	-106,116	6%
Recreation Services	3,458,101	2,458,500	3,605,208	147,107	4%
	<u>1,561,267</u>	<u>1,042,762</u>	<u>1,602,257</u>	<u>40,990</u>	<u>3%</u>
Municipal Buildings	-122,196	-26,898	-121,251	945	-1%
Municipal Buildings	834,761	535,529	828,241	-6,520	-1%
	<u>712,565</u>	<u>508,632</u>	<u>706,990</u>	<u>-5,575</u>	<u>-1%</u>
Cemetery	-312,839	-200,919	-291,752	21,087	-7%
Cemetery	321,229	144,527	300,142	-21,087	-7%
	<u>8,390</u>	<u>-56,392</u>	<u>8,390</u>	<u>0</u>	<u>0%</u>
Parks	-38,450	-17,563	-43,470	-5,020	13%
Parks	829,700	573,658	809,800	-19,900	-2%
	<u>791,250</u>	<u>556,095</u>	<u>766,330</u>	<u>-24,920</u>	<u>-3%</u>
Engineering	-1,238,839	-179,277	-1,131,956	106,883	-9%
Engineering	1,422,763	899,422	1,382,762	-40,001	-3%
	<u>183,924</u>	<u>720,145</u>	<u>250,806</u>	<u>66,882</u>	<u>36%</u>
Refuse Collection & Disposal	-4,206,016	-3,515,903	-3,830,937	375,079	-9%
Refuse Collection & Disposal	4,206,016	3,515,903	3,830,937	-375,079	-9%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Public Works	-85,991	-98,661	-99,108	-13,117	15%
Public Works	3,526,505	2,167,630	3,738,333	211,828	6%
	<u>3,440,514</u>	<u>2,068,969</u>	<u>3,639,225</u>	<u>198,711</u>	<u>6%</u>
Public Transit	-761,454	-243,334	-688,500	72,954	-10%
Public Transit	2,063,793	593,542	2,145,758	81,965	4%
	<u>1,302,339</u>	<u>350,209</u>	<u>1,457,258</u>	<u>154,919</u>	<u>12%</u>
General Government	-4,605,614	-2,345,067	-5,062,448	-456,834	10%
General Government	8,056,235	3,562,208	8,365,614	309,379	4%
	<u>3,450,621</u>	<u>1,217,141</u>	<u>3,303,166</u>	<u>-147,455</u>	<u>-4%</u>
Payroll Overhead	-5,715,316	-3,664,761	-5,275,000	440,316	-8%
Payroll Overhead	5,715,316	3,831,119	5,567,350	-147,966	-3%
	<u>0</u>	<u>166,358</u>	<u>292,350</u>	<u>292,350</u>	<u>>100%</u>
Tax Levy	-28,735,695	-28,412,805	-28,639,999	95,696	0%

Total Budget Variance

88,569

*2011 Year to Date results includes expenditures to September 22, 2011

(a) Negative variances represents higher revenue in the revenue section and lower expenses in the expense section.

District of Mission Water and Sewer 2011 Budget Review - Revenue and Expense Summary

Water Utility Operating Fund	FINAL/ AMENDED 2011 BUDGET	* 2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES	
				\$	%
Operating Revenue					
Non-Regional Revenue	-5,689,857	-5,223,910	-5,724,235	-34,378	1%
Regional Revenue	-51,625	-8,000	-51,625	0	0%
Total Operating Revenue	-5,741,482	-5,231,910	-5,775,860	-34,378	1%
Operating Expenditures & Transfers					
Non-Regional Expenditures	1,751,519	675,576	1,791,536	40,017	2%
Regional Expenditures	1,929,839	1,314,440	1,929,839	0	0%
Transfer to Other Reserves	59,995	0	59,995	0	0%
Subtotal Operating Expenditures & Transfers	3,741,353	1,990,016	3,781,370	40,017	1%
Funds Available for Transfer to Water Capital Reserve Fund	2,000,128	3,241,894	1,994,490	-5,638 (b)	0%
Total Operating Expenditures & Transfers	5,741,482	5,231,910	5,775,860	34,378	1%

Sewer Utility Operating Fund	FINAL/ AMENDED 2011 BUDGET	* 2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES	
				\$	%
Operating Revenue					
Non-Regional Revenue	-3,751,324	-3,386,298	-3,809,146	-57,822	2%
Regional Revenue	-294,249	-250,000	-299,495	-5,246	2%
Total Operating Revenue	-4,045,573	-3,636,298	-4,108,641	-63,068	2%
Operating Expenditures & Transfers					
Non-Regional Expenditures	1,714,303	509,290	1,736,861	22,558	1%
Regional Expenditures	1,467,592	1,161,055	1,321,869	-145,723	-10%
Transfer to Other Reserves	139,483	0	242,551	103,068	74%
Subtotal Operating Expenditures & Transfers	3,321,378	1,670,345	3,301,281	-20,097	-1%
Funds Available for Transfer to Sewer Capital Reserve Fund	724,195	1,965,952	807,360	83,165 (b)	11%
Total Operating Expenditures & Transfers	4,045,573	3,636,298	4,108,641	63,068	2%

*2011 Year to Date results includes expenditures to September 22, 2011

(b) Negative value indicates less projected funds available to be transferred to reserve than what was originally projected.
Positive value indicates additional projected funds available to be transferred to reserve.

District of Mission

Forestry and Equipment

2011 Budget Review - Revenue and Expense Summary

Forestry Operations	FINAL/ AMENDED 2011 BUDGET	* 2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES	
				\$	%
Operating Revenue					
Forestry	-3,246,500	-1,110,164	-2,871,766	374,734	-12%
Total Operating Revenue	-3,246,500	-1,110,164	-2,871,766	374,734	-12%
Operating Expenditures & Transfers					
Forestry Operating Expenditures	3,208,721	2,015,446	2,815,877	-392,844	-12%
Transfers to Other Reserves	21,805	0	21,805	0	0%
Total Operating Expenditures & Transfers	3,230,526	2,015,446	2,837,682	-392,844	-12%
Subtotal before Capital Expenditures	-15,974	905,281	-34,084	-18,110	113%
Capital Expenditures	0	0	0	0	0%
Net Profit Projected	15,974	-905,281	34,084	18,110	113%

Equipment Pool	FINAL/ AMENDED 2011 BUDGET	* 2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES	
				\$	%
Operating Revenue					
Equipment	-2,356,538	-1,412,803	-1,938,348	418,190	-18%
Total Operating Revenue	-2,356,538	-1,412,803	-1,938,348	418,190	-18%
Operating Expenditures					
Equipment Expenses	1,652,341	819,260	1,225,630	-426,711	-26%
Total Operating Expenditures	1,652,341	819,260	1,225,630	-426,711	-26%
Transfer to Equipment Reserve Fund	704,197	0	712,718	8,521 (b)	1%
Total Operating Expenditures & Transfer	2,356,538	819,260	1,938,348	-418,190	-18%

*2011 Year to Date results includes expenditures to September 22, 2011

(b) Negative value indicates less projected funds available to be transferred to reserve than what was originally projected.

Positive value indicates additional projected funds available to be transferred to reserve.

BUDGET VARIANCE REPORTS



CORPORATE ADMINISTRATION 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL	BUDGET	FINAL/	2011	PROJECTED	PROJECTED		VARIANCE EXPLANATIONS
		2011	AMENDMENTS	AMENDED	YEAR TO	2011 YEAR-	VARIANCES		
		BUDGET		2011	DATE	END	\$	%	
Revenue									
ELECTIONS & REFERENDUMS	20030	-66,500	0	-66,500	0	-66,500	0	0%	
COMMUNITY HEALTH PLANNING	20300	0	0	0	-1,617	-1,617	-1,617	>100%	Fraser Health Authority reimbursed for half of costs for event.
FEE FOR SERVICE GRANTS	20499	-37,551	0	-37,551	-37,551	-37,551	0	0%	
DONATION-IN-KIND	20505	0	-2,565	-2,565	-2,565	-2,565	0	0%	
SECURITY FOR DOWNTOWN CORE	20600	-82,440	82,440	0	0	-82,440	-82,440	>100%	
ADMINISTRATION - EXECUTIVE	21010	-13,753	0	-13,753	0	-48,753	-35,000	254%	
LEGAL	21020	0	0	0	0	-12,750	-12,750	>100%	Reimbursement of a portion of the legal costs incurred.
CORP ADMIN - COMMUNICATIONS	21010	0	-35,000	-35,000	0	-25,000	10,000	-29%	Actual cost to December 31, 2011.
SYSTEMS SECURITY AUDIT-INFO SYSTEMS	22505	0	-5,000	-5,000	0	-5,000	0	0%	
RESTORATIVE RESOLUTIONS	25120	-113,521	0	-113,521	-7,500	-121,021	-7,500	7%	
SOCIAL DEVELOPMENT	25130	-57,246	0	-57,246	-50	-57,246	0	0%	
Total Revenue		-371,011	39,875	-331,136	-49,283	-460,443	-129,307	39%	
Expense									
COUNCIL	20010	285,527	0	285,527	207,855	282,527	-3,000	-1%	
ELECTIONS AND REFERENDUMS	20030	66,500	0	66,500	2,070	66,500	0	0%	
OYAMA SISTER CITY	20055	3,000	5,000	8,000	541	2,500	-5,500	-69%	Delegation to Japan has been cancelled.
STAFF RECOGNITION	20080	14,450	0	14,450	13,522	17,020	2,570	18%	
COMMUNITY HEALTH PLANNING	20300	0	5,910	5,910	6,376	6,400	490	8%	
COMMUNITY SPECIAL EVENTS	20498	40,300	0	40,300	45,100	40,300	0	0%	
FEE FOR SERVICE GRANTS	20499	266,768	0	266,768	253,611	260,800	-5,968	-2%	
ARTS AND CULTURAL GRANTS	20500	46,000	0	46,000	30,150	40,000	-6,000	-13%	Anticipated lower year-end requests.
GRANTS-REC. & SOCIAL SERVICES	20503	17,500	2,000	19,500	13,600	17,000	-2,500	-13%	Anticipated lower year-end requests.
CLARKE THEATRE	20504	41,000	0	41,000	38,295	41,000	0	0%	
DONATIONS -IN-KIND	20505	7,000	2,565	9,565	2,565	4,600	-4,965	-52%	Anticipated lower year-end requests.
GRANT GOLD CARD PROGRAM	20506	5,000	0	5,000	1,044	5,000	0	0%	
DONATIONS & GRANTS	20510	150	20,764	20,914	20,764	20,914	0	0%	
SECURITY FOR DOWNTOWN CORE	20600	82,440	-82,440	0	54,836	85,000	85,000	>100%	
BOUNDARY APPLICATION	20610	0	4,000	4,000	754	4,000	0	0%	
ADMINISTRATION - EXECUTIVE	21010	864,732	0	864,732	575,238	890,500	25,768	3%	
LEGAL	21020	75,000	0	75,000	143,812	221,000	146,000	195%	Increased legal costs plus changeover of legal counsel.
CORP ADMIN - COMMUNICATIONS	21010	0	35,000	35,000	0	25,000	-10,000	-29%	Actual cost to December 31, 2011.
CORPORATE ADMIN - PART-TIME	21035	18,270	0	18,270	10,928	18,270	0	0%	
PERSONNEL	22020	206,528	2,000	208,528	134,298	208,000	-528	0%	
HEALTH & SAFETY	22025	31,070	0	31,070	13,159	30,900	-170	-1%	
EVENING COUNCIL	22031	11,165	0	11,165	9,401	11,165	0	0%	
INFORMATION SERVICES OPERATIONS	22500	566,818	0	566,818	381,375	545,000	-21,818	-4%	One year savings for annual maintenance costs on new products.
SYSTEMS SECURITY AUDIT-INFO SYSTEMS	22505	5,000	5,000	10,000	753	10,000	0	0%	
CORPORATE TRAINING	24070	37,000	0	37,000	18,452	37,000	0	0%	
LABOUR RELATIONS	24320	7,500	0	7,500	7,205	10,000	2,500	33%	Anticipated labour related legal advice.
RESTORATIVE JUSTICE	25120	159,572	0	159,572	98,853	158,500	-1,072	-1%	
SOCIAL DEVELOPMENT	25130	139,096	0	139,096	86,834	139,096	0	0%	
Total Expense		2,997,385	-201	2,997,184	2,171,391	3,197,992	200,808	7%	
TOTAL: CORPORATE ADMINISTRATION		2,626,375	39,674	2,666,049	2,122,108	2,737,549	71,500	3%	

BUDGET VARIANCE REPORTS



FINANCE 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/ AMENDED 2011 BUDGET	2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES \$	PROJECTED VARIANCES %	VARIANCE EXPLANATIONS
Revenue									
VEHICLE LICENSES	17310	-9,000	0	-9,000	-239	-9,000	0	0%	
RECEIVABLE ADMINISTRATION FEE	17750	-43,500	0	-43,500	-21,947	-36,150	7,350	-17%	Not as many invoices being produced and lower outstanding balances for interest calculation each month.
MORTGAGE CODING FEES	17760	-24,500	0	-24,500	-25,760	-25,760	-1,260	5%	
PURCHASE DISCOUNTS	17900	-3,400	0	-3,400	-3,995	-4,400	-1,000	29%	BMO Purchase Discount is approximately \$1,000 above last year.
DOWNTOWN REVITALIZATION PROGRAM	17905	-200	0	-200	0	-200	0	0%	
TAX STATEMENT FEES	17910	-46,000	0	-46,000	-33,606	-46,000	0	0%	
PROVINCIAL SCHOOL TAX COMMISSION	17930	-16,400	0	-16,400	-16,614	-16,614	-214	1%	
SALE OF SURPLUS & MISC. MATERIAL	17940	-7,000	0	-7,000	-8,978	-10,000	-3,000	43%	Unplanned sale of above ground fuel tank resulted in additional revenue, offset by increase in auction costs (see account #23320 below)
TAX SALE ADMINISTRATION FEE	17955	-7,000	0	-7,000	0	-7,000	0	0%	
ADMINISTRATION - FINANCE	23010	-7,707	0	-7,707	0	-7,707	0	0%	
Total Revenue		-164,706	0	-164,706	-111,139	-162,831	1,876	-1%	
Expense									
DOWNTOWN REVITALIZATION PROGRAM	17905	200	0	200	0	200	0	0%	
FINANCE ADMINISTRATION	23010	1,148,057	0	1,148,057	776,736	1,136,126	-11,931	-1%	Budget savings due to staff illness.
PURCHASING/STORES ADMIN.	23310	280,712	0	280,712	175,105	261,712	-19,000	-7%	Budget savings due to staff absences and new cost saving initiatives.
AUCTION COSTS	23320	510	0	510	2,654	3,000	2,490	488%	Unexpected sale generated additional revenue (see account #17940 above).
COLLECTION FEES	35120	1,000	0	1,000	8	1,000	0	0%	
Total Expense		1,430,479	0	1,430,479	954,503	1,402,038	-28,441	-2%	
TOTAL: FINANCE		1,265,773	0	1,265,773	843,364	1,239,207	-26,566	-2%	

BUDGET VARIANCE REPORTS



POLICE SERVICES 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/ AMENDED 2011 BUDGET	2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES \$	PROJECTED VARIANCES %	VARIANCE EXPLANATIONS
Revenue									
PRISONER EXPENSES RECOVERED	15600	-28,653	0	-28,653	-5,510	-15,000	13,653	-48%	Estimated reduction in prisoner expense revenue.
PRO RATA LEASE	15610	-16,979	0	-16,979	-10,686	-16,979	0	0%	
DOCUMENT SERVICE	15620	-84,316	0	-84,316	-49,182	-84,316	0	0%	
TRAFFIC FINE REVENUE	18120	-494,365	0	-494,365	-710,029	-527,168	-32,803	7%	Higher traffic fine revenue collected.
RCMP CONTRACT	25010	-128,004	0	-128,004	0	0	128,004	100%	Program deferred in January, 2011.
SCHOOL LIAISON OFFICER	25030	-20,000	0	-20,000	-20,000	-20,000	0	0%	
CRIME PREVENTION OFFICE	25060	0	0	0	-1,100	-1,100	-1,100	>100%	Grant received from ICBC for CPO Speed Watch initiatives.
COST RECOVERY - BYLAW INFRACTIONS	25450	-40,000	0	-40,000	-20,172	-44,000	-4,000	10%	Average recovery per incident is higher.
Total Revenue		-812,317	0	-812,317	-816,679	-708,563	103,754	-13%	
Expense									
RCMP CONTRACT	25010	7,754,208	0	7,754,208	3,335,302	7,354,208	-400,000	-5%	2010/2011 contract ended with a surplus due to lower vehicle replacements and projects postponed to 2011/2012 contract - CCVE, LiveScan, Secure Access System.
TRANSPORT/EXHIBIT CUSTODIAN	25020	73,227	0	73,227	61,137	79,000	5,773	8%	
VICTIM/WITNESS PROGRAM	25040	55,995	0	55,995	55,995	55,995	0	0%	
BUILDING A COMMUNITY VESSEL	25045	0	0	0	48	0	0	0%	
CRIME PREVENTION OFFICE	25060	130,541	0	130,541	101,562	135,748	5,207	4%	
COURT LIAISON	25080	169,670	0	169,670	125,246	175,000	5,330	3%	
OFFICE ADMINISTRATION	25110	589,815	0	589,815	387,796	589,815	0	0%	
RECEPTION	25310	375,611	0	375,611	257,146	375,991	380	0%	
PRISONER EXPENSES	25410	394,337	0	394,337	271,863	394,337	0	0%	
RCMP AUXILIARY	25420	2,500	0	2,500	2,493	2,500	0	0%	
Total Expense		9,545,903	0	9,545,903	4,598,588	9,162,594	-383,309	-4%	
TOTAL: POLICE SERVICES		8,733,586	0	8,733,586	3,781,909	8,454,031	-279,555	-3%	

BUDGET VARIANCE REPORT



EMERGENCY PROGRAMS 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/ AMENDED 2011 BUDGET	2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES		VARIANCE EXPLANATIONS
							\$	%	
Revenue									
SEARCH AND RESCUE	25711	-6,006	0	-6,006	-6,006	-6,006	0	0%	
Total Revenue		-6,006	0	-6,006	-6,006	-6,006	0	0%	
Expense									
MUNICIPAL EMERGENCY PROGRAM	25710	38,885	0	38,885	15,487	38,885	0	0%	
SEARCH AND RESCUE	25711	6,006	0	6,006	4,500	6,006	0	0%	
Total Expense		44,891	0	44,891	19,987	44,891	0	0%	
TOTAL: EMERGENCY PROGRAMS		38,885	0	38,885	13,981	38,885	0	0%	

BUDGET VARIANCE REPORTS



FIRE OPERATIONS 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/ AMENDED 2011 BUDGET	2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES \$	PROJECTED VARIANCES %	VARIANCE EXPLANATIONS
Revenue									
DOCUMENTATION FEES	17850	-4,862	0	-4,862	-200	-200	4,662	-96%	Unpredictable in terms of requests. The frequency of requests have been dropping over the past few years.
SAFETY PLAN REVIEW	17855	-636	0	-636	-100	-200	436	-69%	Construction requiring plan reviews are lower than anticipated.
SPRINKLER PERMITS	17860	-4,145	0	-4,145	-30	-100	4,045	-98%	Construction requiring sprinkler permits are lower than anticipated.
RECREATIONAL FIRE PIT PERMITS	17925	-10,000	0	-10,000	-3,040	-2,880	7,120	-71%	Permit process started in 2010 saw the majority of permits issued. This year we have seen a reduced number of new permits issued and as permits are valid for two years. Report on Back Yard permits to go to council this fall.
FIRE EQUIPMENT MAINTENANCE	26200	0	0	0	-1,815	-2,000	-2,000	>100%	Fees associated with re-filling air cylinders - new revenue.
FIRE HALL NO. 1 OPERATION	26310	0	0	0	-3,300	-2,300	-2,300	>100%	Donation from Royal Canadian Legion to purchase AED (automatic external defibrillator) for Mission Community Activity Centre.
Total Revenue		-19,643	0	-19,643	-8,485	-7,680	11,963	-61%	
Expense									
ADMINISTRATION	26010	450,118	0	450,118	285,401	445,000	-5,118	-1%	
FIRE TRAINING	26020	16,326	0	16,326	7,355	17,200	874	5%	
RECRUITMENT TRAINING	26021	33,439	0	33,439	24,728	31,200	-2,239	-7%	
FIRE PREVENTION	26030	212,707	0	212,707	136,183	212,707	0	0%	
FIRE VOLUNTEERS BBQ	26035	3,500	0	3,500	300	3,500	0	0%	
FIRE HYDRANT MAINTENANCE	26050	58,550	0	58,550	0	58,550	0	0%	
COMMUNICATIONS EQUIPMENT MAINT	26080	9,435	0	9,435	6,963	9,600	165	2%	
EMERGENCY 911 DISPATCH SERVICE	26085	0	0	0	1,326	1,326	1,326	>100%	Additional costs for dispatch services that were not anticipated.
FIRE EQUIPMENT MAINTENANCE	26200	71,600	-35,400	36,200	22,882	36,500	300	1%	
FIRE APPARATUS MAINTENANCE	26220	2,066	0	2,066	493	2,066	0	0%	
FIRE HALL NO 1 OPERATION	26310	1,560,170	0	1,560,170	885,529	1,410,000	-150,170	-10%	With career fire fighters now on 7 days coverage, the paid on-call response requirements have been reduced.
FIRE HALL NO 2 OPERATION	26410	144,176	0	144,176	96,195	144,176	0	0%	
FIRE HALL NO 3 OPERATION	26440	136,867	0	136,867	95,969	136,867	0	0%	
FIRE HALL NO 1 GROUNDS	33200	250	0	250	0	250	0	0%	
Total Expense		2,699,203	-35,400	2,663,803	1,563,324	2,508,942	-154,861	-6%	
TOTAL: FIRE OPERATIONS		2,679,560	-35,400	2,644,160	1,554,839	2,501,262	-142,898	-5%	

BUDGET VARIANCE REPORTS



INSPECTION SERVICES 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/ AMENDED 2011 BUDGET	2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES \$	%	VARIANCE EXPLANATIONS
Revenue									
BYLAW VIOLATION REVENUE	17200	-6,856	0	-6,856	-6,214	-7,000	-144	2%	
BUSINESS LICENSES	17210	-272,000	0	-272,000	-260,492	-257,266	14,734	-5%	Decrease in number of businesses requiring a license.
BUILDING PERMIT AND INSPECTION FEE	17220	-358,934	0	-358,934	-423,768	-442,437	-83,503	23%	Additional permit revenue due to an increase in construction.
BUSINESS LICENCE PENALTY	17225	-3,038	0	-3,038	0	-4,551	-1,513	50%	Additional revenue for penalties due to late payment of business licence.
DOG LICENSES	17350	-170,000	0	-170,000	-203,506	-201,000	-31,000	18%	Increase in dog tag sales under new agreement. Offset by higher commission costs in account #22090 below.
SECONDARY SUITES RECOVERIES	27300	-14,844	0	-14,844	0	-14,000	844	-6%	
Total Revenue		-825,671	0	-825,671	-893,980	-926,254	-100,583	12%	
Expense									
ANIMAL CONTROL	22090	270,500	0	270,500	223,733	280,500	10,000	4%	Increase in commission due to higher dog tag sales under new agreement.
BUILDING INSPECTION	27210	559,699	0	559,699	353,418	558,500	-1,199	0%	
BUILDING INSPECTION - RELIEF STAFF	27220	26,775	0	26,775	5,497	26,775	0	0%	
BYLAW ENFORCEMENT	27300	253,676	0	253,676	158,749	252,800	-876	0%	
Total Expense		1,110,650	0	1,110,650	741,397	1,118,575	7,925	1%	
TOTAL: INSPECTION SERVICES		284,979	0	284,979	-152,583	192,321	-92,658	-33%	

BUDGET VARIANCE REPORTS



PUBLIC SAFETY INSPECTION TEAM 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/ AMENDED 2011 BUDGET	2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES \$	PROJECTED VARIANCES %	VARIANCE EXPLANATIONS
Revenue									
PUBLIC SAFETY INSPECTION FEES	27500	-606,008	0	-606,008	-78,650	-78,650	527,358	-87%	Program deferred January 2011.
PSIT REVIEW FEE REVERSALS	27540	0	0	0	90,755	90,755	90,755	>100%	Program deferred January 2011.
PSIT RESERVE		0	0	0	0	-164,300	-164,300	>100%	Program deferred January 2011.
Total Revenue		-606,008	0	-606,008	12,105	-152,195	453,813	-75%	
Expense									
PUBLIC SAFETY INSPECTIONS TEAM	27510	446,138	0	446,138	167,739	165,519	-280,619	-63%	Program deferred January 2011.
PUBLIC SAFETY INSPECTIONS TRFR	27520	20,285	0	20,285	0	0	-20,285	100%	Program deferred January 2011.
PUBLIC SAFETY INSPECTIONS RCMP	27530	139,584	0	139,584	0	0	-139,584	100%	Program deferred January 2011.
PSIT REVIEW EXPENSES	27540	0	0	0	10,568	10,568	10,568	>100%	Program deferred January 2011.
Total Expense		606,007	0	606,007	178,307	176,087	-429,920	-71%	
TOTAL: PUBLIC SAFETY INSPECTION TEAM		-1	0	-1	190,412	23,892	23,893	>100%	

BUDGET VARIANCE REPORTS



PLANNING 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/ AMENDED 2011 BUDGET	2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES \$	PROJECTED VARIANCES %	VARIANCE EXPLANATIONS
Revenue									
FEES	15710	-204,738	0	-204,738	-203,601	-238,223	-33,485	16%	Number of applications to date are higher than the previous 5 year average, expect trend to continue through to December.
SALES	15730	-1,500	0	-1,500	-1,228	-1,100	400	-27%	Fewer sales of maps and policy documents due to on-line access.
COMMUNITY PLANNING	30010	-7,278	0	-7,278	0	-7,278	0	0%	
MISSION COMMUNITY HERITAGE COMMISSION	30095	-4,426	0	-4,426	-4,426	-4,426	0	0%	
Total Revenue		-217,942	0	-217,942	-209,255	-251,027	-33,085	15%	
Expense									
COMMUNITY PLANNING	30010	1,090,505	0	1,090,505	691,292	1,059,140	-31,365	-3%	Budget savings due to vacant position for part of the year.
PUBLIC HEARING	30011	6,343	0	6,343	3,130	5,360	-983	-15%	No public hearings in November and December due to the municipal election.
MISSION COMMUNITY HERITAGE COMMISSION	30095	10,426	0	10,426	1,530	10,426	0	0%	
Total Expense		1,107,274	0	1,107,274	695,953	1,074,926	-32,348	-3%	
TOTAL: COMMUNITY DEVELOPMENT		889,332	0	889,332	486,697	823,899	-65,433	-7%	

BUDGET VARIANCE REPORTS



ECONOMIC DEVELOPMENT 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/ AMENDED 2011 BUDGET	2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES		VARIANCE EXPLANATIONS
							\$	%	
Revenue									
EDO TOURISM	30026	0	0	0	1,130	-5,762	-5,762	>100%	Additional grant received from Vancouver Coast & Mountain plus sales from maps and advertising. See offsetting costs below.
SPECIAL PROJECTS	30027	-12,032	0	-12,032	-12,032	-12,032	0	0%	
SCENIC 7	30033	-5,537	0	-5,537	-8,038	-10,500	-4,963	90%	Additional grant received from Vancouver Coast & Mountain, see offsetting costs below.
Total Revenue		-17,569	0	-17,569	-18,939	-28,294	-10,725	61%	
Expense									
ECONOMIC DEVELOPMENT OFFICE	30020	217,218	0	217,218	136,340	217,218	0	0%	Additional grant received from Vancouver Coast & Mountain see off-setting revenue above.
EDO TOURISM	30026	0	0	0	-291	2,500	2,500	>100%	
SPECIAL PROJECTS	30027	12,032	0	12,032	5,772	12,032	0	0%	
SCENIC 7	30033	5,537	0	5,537	7,276	10,500	4,963	90%	Additional grant received from Vancouver Coast & Mountain, see offsetting revenue above.
Total Expense		234,787	0	234,787	149,097	242,250	7,463	3%	
TOTAL: ECONOMIC DEVELOPMENT		217,218	0	217,218	130,157	213,956	-3,262	-2%	

BUDGET VARIANCE REPORTS



RECREATION ADMINISTRATION 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/ AMENDED 2011 BUDGET	2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES \$	PROJECTED VARIANCES %	VARIANCE EXPLANATIONS
Revenue									
CONCESSIONS	16910	-14,400	0	-14,400	-10,800	-14,400	0	0%	
VENDING MACHINES	16920	-9,140	0	-9,140	-4,746	-8,000	1,140	-12%	A number of thefts from machines has impacted revenue.
GENERAL ADMINISTRATION	32010	0	0	0	-2,240	-2,240	-2,240	>100%	Coca Cola vending machine commission to be used for Christmas Winter Wonderland in arena.
SCHOOL DISTRICT ADMIN FEES	32012	-1,050	0	-1,050	-6,302	-2,000	-950	90%	School District to be paid their portion of these funds at year-end.
CEMETERY COST RECOVERY	32014	-27,500	0	-27,500	0	-27,500	0	0%	
RECEPTION OFFICE	32015	0	0	0	-605	-1,000	-1,000	>100%	Unexpected revenue from fees for replacing lost passes.
Total Revenue		-52,090	0	-52,090	-24,692	-55,140	-3,050	6%	
Expense									
GENERAL ADMINISTRATION	32010	591,934	0	591,934	375,371	526,934	-65,000	-11%	Salary savings resulting from staff vacancies during the year.
CULTURAL SELECT COMMITTEE	32016	5,000	0	5,000	1,733	5,000	0	0%	
Total Expense		596,934	0	596,934	377,104	531,934	-65,000	-11%	
TOTAL: PARKS RECREATION & CULTURE		544,844	0	544,844	352,412	476,794	-68,050	-12%	

BUDGET VARIANCE REPORTS



RECREATION SERVICES 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/ AMENDED 2011 BUDGET	2011 YEAR TO DATE RESULTS	PROJECTE D 2011 YEAR-END BALANCES	PROJECTED VARIANCES \$	%	VARIANCE EXPLANATIONS
Revenue									
PROGRAMS 14 & UNDER	16020	-135,317	0	-135,317	-100,912	-130,000	5,317	-4%	
PROGRAMS 15 TO 18	16030	-10,200	0	-10,200	-9,946	-9,500	700	-7%	
UNIVERSITY TRANSIT PASS	16035	-15,000	0	-15,000	-15,518	-25,000	-10,000	67%	Projection expected to exceed budget.
PROGRAMS ADULT	16040	-33,710	0	-33,710	-19,780	-28,710	5,000	-15%	Several program revenues now posted to fitness, see account #16840 below.
PROGRAMS CHILD MINDING	16060	-1,500	0	-1,500	-340	-1,360	140	-9%	
PROGRAMS BASIC SKILLS	16080	-46,887	0	-46,887	-35,099	-35,789	11,098	-24%	Fraser Health contract, offset by expenses in account #16080 below.
COMMUNITY KITCHEN	16085	-8,987	0	-8,987	-7,476	-8,987	0	0%	
SPECIAL EVENTS	16090	0	0	0	-2,366	-2,380	-2,380	>100%	Money for Celebrate Mission offset by expenses, see account #16090 below.
PROGRAMS CLUB K.I.D.S.	16100	-183,333	-40,000	-223,333	-194,621	-277,000	-53,667	24%	Increase in registration off-set by increased expenses, see account #16100 below.
CLUB KIDS ONE-TIME GRANTS	16101	-42,050	40,000	-2,050	-3,532	-3,532	-1,482	72%	Additional grant money received.
MULTI-PURPOSE AREA RENTALS	16110	-34,229	0	-34,229	-18,617	-28,000	6,229	-18%	Increase in internal use for programs has resulted in less available for rental.
PROGRAMS KARATE	16200	-5,040	0	-5,040	-19,832	-29,400	-24,360	483%	Increase in registration offset by expenses account #16200 below.
ARENA PUBLIC SKATING FEES	16210	-26,250	0	-26,250	-14,701	-34,000	-7,750	30%	Additional usage plus Winter Wonderland event in December expected to generate additional revenue.
ARENA ICE RENTALS	16220	-297,150	0	-297,150	-137,305	-279,000	18,150	-6%	Arena ice rental projected lower than budget.
ARENA ADVERTISING	16250	-9,500	0	-9,500	-720	-2,400	7,100	-75%	No response to marketing request for proposals which was anticipated to provide additional revenue.
ARENA DRY FLOOR RENTAL	16260	-23,368	0	-23,368	-24,349	-24,000	-632	3%	
ARENA PROGRAMS ADULT	16280	-2,124	0	-2,124	-5,820	-3,000	-876	41%	Program revenue expected to be slightly higher than budget.
CURLING RINK ICE RENTALS	16310	-12,000	0	-12,000	0	-12,000	0	0%	
CURLING RINK DRY FLOOR RENTAL	16320	0	0	0	-93	-93	-93	>100%	Unanticipated rental.
RACQUET BALL RENTALS	16410	-4,330	0	-4,330	-3,628	-4,400	-70	2%	
LEISURE CENTRE ADMISSIONS	16500	-662,066	0	-662,066	-494,887	-655,500	6,566	-1%	
SWIM LESSONS	16600	-155,000	0	-155,000	-124,333	-160,000	-5,000	3%	
ADVANCED AQUATICS	16650	-35,000	0	-35,000	-50,251	-50,000	-15,000	43%	Increased participation in lifesaving programs; increased expenses, see account #16650 below.
POOL SHOP SALES	16700	-1,100	0	-1,100	-5,631	-7,000	-5,900	536%	Increase in pool sales offset by expenses see account #16700 below.
LOCKERS	16710	-30,000	0	-30,000	-19,301	-26,000	4,000	-13%	Lower locker revenue than projected.
POOL RENTALS	16740	-23,001	0	-23,001	-16,463	-18,000	5,001	-22%	Lower rentals primarily due to a reduction in school rentals.
FITNESS CONSULTATIONS	16830	-17,500	0	-17,500	-16,799	-21,000	-3,500	20%	Increase in services offered, offset by expenses see account #16830 below.
FITNESS TRAINER	16835	0	0	0	-1,928	-2,250	-2,250	>100%	Unanticipated revenue from Senior's Centre fitness program; offset by expenses see account #16835 below.
FITNESS PROGRAMS	16840	-15,300	0	-15,300	-31,661	-47,000	-31,700	207%	Increased revenue due to popularity of preregistered health and wellness; offset by expenses see account #16840 below.
PORTABLE STAGE	16950	-1,000	0	-1,000	-230	0	1,000	100%	All rentals for 2011 at no charge as per Fee.37.
CASH OVER/SHORT RECREATION	17831	0	0	0	-156	-100	-100	>100%	US exchange and overages on deposits.
MARKETING	32011	-21,000	0	-21,000	-17,212	-30,000	-9,000	43%	Ad sales in publications higher than projected.
P.L.A.Y. STATION OPERATION	32150	-11,594	0	-11,594	-10,391	-12,000	-406	4%	
GIFT CERTIFICATES	32215	0	0	0	2,429	0	0	0%	
SKATE SHOP	32525	-26,800	0	-26,800	-10,961	-29,000	-2,200	8%	
LEISURE CENTRE ANNEX OPERATION	32610	-6,500	0	-6,500	-3,307	-6,550	-50	1%	
Total Revenue		-1,896,835	0	-1,896,835	-1,415,738	-2,002,951	-106,116	6%	

BUDGET VARIANCE REPORTS



RECREATION SERVICES 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/ AMENDED 2011 BUDGET	2011 YEAR TO DATE RESULTS	PROJECTE D 2011 YEAR-END BALANCES	PROJECTED VARIANCES \$	%	VARIANCE EXPLANATIONS
Expense									
PROGRAMS 14 & UNDER	16020	122,117	0	122,117	82,973	117,117	-5,000	-4%	
PROGRAMS 15 TO 18	16030	30,000	0	30,000	26,279	36,000	6,000	20%	Significant increase in youth lounge requiring more staff.
PROGRAMS ADULT	16040	22,692	0	22,692	13,483	20,000	-2,692	-12%	Decreases in expenses offset with reduction in revenue; see account #16040 above.
PROGRAMS CHILD MINDING	16060	3,300	0	3,300	1,188	2,600	-700	-21%	Decreased demand in the first two quarters created budget savings.
PROGRAMS BASIC SKILLS	16080	46,047	0	46,047	19,301	35,789	-10,258	-22%	Fraser Health contract, offset by revenue in account #16080 above.
COMMUNITY KITCHEN	16085	8,987	0	8,987	6,192	8,987	0	0%	
SPECIAL EVENTS	16090	0	0	0	2,408	2,284	2,284	>100%	Celebrate Mission offset by revenue, see account #16090 above.
PROGRAMS CLUB K.I.D.S.	16100	196,324	0	196,324	177,717	248,598	52,274	27%	Increase in registration increased expenses, see account #16100 above.
CLUB KIDS ONE-TIME GRANTS	16101	2,050	0	2,050	1,659	3,532	1,482	72%	Purchase of supplies due to additional grant money received.
PROGRAMS KARATE	16200	0	0	0	15,685	27,000	27,000	>100%	Increase in registration see account #16200 above.
ARENA PUBLIC SKATING	16210	23,173	0	23,173	12,439	32,000	8,827	38%	Additional usage required staffing increase for public safety; offset by revenue in account 16210 above.
ARENA PROGRAMS ADULT	16280	0	0	0	5,392	2,400	2,400	>100%	Women's hockey program revenue expected to offset costs.
RACQUET BALL RENTALS	16410	0	0	0	445	353	353	>100%	Purchase of equipment offset by rentals.
POOL ADMISSIONS	16500	539,611	0	539,611	363,602	510,000	-29,611	-5%	Improved staffing efficiency.
SWIM LESSONS	16600	153,925	0	153,925	84,389	144,000	-9,925	-6%	
ADVANCED AQUATICS	16650	27,000	0	27,000	33,544	40,000	13,000	48%	Increased participation in lifesaving programs; increased expenses, see account #16650 above.
POOL SHOP SALES	16700	300	0	300	4,516	6,000	5,700	1900%	Increase in pool sales offset by expenses see account #16700 above.
POOL RENTALS	16740	0	0	0	1,692	0	0	0%	
FITNESS ROOM	16800	150,096	0	150,096	111,810	151,000	904	1%	
FITNESS CLASSES (LAND)	16810	33,085	0	33,085	44,699	64,400	31,315	95%	Calculation oversight when budget constructed.
FITNESS CLASSES (WATER)	16820	32,685	0	32,685	24,717	34,000	1,315	4%	
FITNESS CONSULTATIONS	16830	13,750	0	13,750	16,627	20,000	6,250	45%	Increase in services offered, see account #16830 above.
FITNESS TRAINER	16835	0	0	0	1,203	2,000	2,000	>100%	Unanticipated revenue from Senior's Centre fitness program required additional staffing see account #16835 above.
FITNESS PROGRAMS	16840	9,500	0	9,500	23,983	31,000	21,500	226%	Increased popularity of pre-registered health and wellness see account #16840 above.
PORTABLE STAGE	16950	13,358	0	13,358	6,307	8,500	-4,858	-36%	Most functions at Fraser River Heritage Park, little travel expenses incurred.
CASH OVER/SHORT RECREATION	17831	0	0	0	42	42	42	>100%	Unanticipated cash shortages see #17831 above.
MARKETING	32011	39,670	0	39,670	27,228	41,300	1,630	4%	
VANDALISM LEISURE CENTRE	32013	8,000	0	8,000	3,862	8,000	0	0%	
RECEPTION OFFICE	32015	289,297	0	289,297	203,755	294,000	4,703	2%	
FACILITY OPERATION	32050	392,100	0	392,100	237,776	445,000	52,900	13%	Hydro costs increase in unit costs plus increase in usage.
MULTI-PURPOSE AREA OPERATION	32110	348,974	0	348,974	235,187	320,000	-28,974	-8%	Allocation of resources to other areas during the year.
MULTI-PURPOSE AREA MAINTENANCE	32120	0	7,000	7,000	6,058	7,448	448	6%	
P.L.A.Y. STATION OPERATION	32150	42,580	0	42,580	26,515	43,000	420	1%	
POOL OPERATION	32210	131,404	0	131,404	79,723	125,000	-6,404	-5%	
POOL MAINTENANCE	32310	143,004	0	143,004	81,019	143,004	0	0%	
PROGRAM OPERATION	32410	79,804	0	79,804	53,541	79,804	0	0%	
ARENA OPERATION	32510	515,218	0	515,218	409,297	520,000	4,782	1%	
SKATE SHOP	32525	22,300	0	22,300	5,755	20,300	-2,000	-9%	
LEISURE CENTRE ANNEX OPERATION	32610	10,750	0	10,750	6,490	10,750	0	0%	
Total Expense		3,451,101	7,000	3,458,101	2,458,500	3,605,208	147,107	4%	
TOTAL: PARKS RECREATION & CULTURE		1,554,267	7,000	1,561,267	1,042,762	1,602,257	40,990	3%	

BUDGET VARIANCE REPORTS



MUNICIPAL BUILDINGS 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/ AMENDED 2011 BUDGET	2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES \$	PROJECTED VARIANCES %	VARIANCE EXPLANATIONS
Revenue									
LIBRARY BUILDING	28100	-5,265	0	-5,265	-1,591	-3,500	1,765	-34%	Number of meeting room rentals lower than expected.
PUBLIC WORKS BUILDING	28300	-900	0	-900	-450	-900	0	0%	
9043 DEWDNEY TRK RD RENTAL HOUSE	28360	-11,400	0	-11,400	-7,880	-11,820	-420	4%	
8037 CLEGG ST RENTAL HOUSE	28395	-18,000	0	-18,000	-12,240	-18,400	-400	2%	
POLICE BUILDING	28400	0	-38,015	-38,015	0	-38,015	0	0%	
ANIMAL CONTROL WOODWARD STREET	28500	0	-41,000	-41,000	0	-41,000	0	0%	
MERSHON STREET STORAGE	29200	-7,616	0	-7,616	-4,737	-7,616	0	0%	
Total Revenue		-43,181	-79,015	-122,196	-26,898	-121,251	945	-1%	
Expense									
MUNICIPAL BUILDINGS GENERAL	28010	97,016	0	97,016	44,004	75,000	-22,016	-23%	Savings due to staff vacancy.
LIBRARY BUILDING	28100	66,147	0	66,147	57,312	74,147	8,000	12%	Increase resulting from multiple HVAC (heating/ventilation/air conditioning) issues and repairs.
EMERGENCY S.S. PORTABLE	28105	1,300	0	1,300	40	1,300	0	0%	
MUNICIPAL HALL	28200	166,674	0	166,674	100,862	159,058	-7,616	-5%	
VANDALISM TO MUNICIPAL BUILDINGS	28210	0	0	0	4,457	6,200	6,200	>100%	Unbudgeted vandalism costs; increase in vandalism at skate park.
PUBLIC WORKS	28300	145,982	0	145,982	86,374	140,000	-5,982	-4%	
9043 DEWDNEY TRUNK RENTAL HOUSE	28360	2,731	0	2,731	1,729	2,500	-231	-8%	
32224 DEWDNEY TRK RD RENTAL HOUSE	28385	2,900	0	2,900	2,520	2,900	0	0%	
32921 DEWDNEY TRK RD RENTAL HOUSE	28390	4,699	0	4,699	1,430	4,300	-399	-8%	
8037 CLEGG ST RENTAL HOUSE	28395	18,000	0	18,000	2,898	18,000	0	0%	
POLICE BUILDING	28400	144,064	38,015	182,079	88,395	180,000	-2,079	-1%	
ANIMAL CONTROL WOODWARD STREET	28500	20,000	41,000	61,000	59,377	59,000	-2,000	-3%	
MUSEUM BUILDING OPERATION	28530	3,425	0	3,425	12,430	11,000	7,575	221%	Unexpected costs for repairs to the HVAC.
FIRE HALL #1 BUILDING	28600	54,468	0	54,468	52,221	65,200	10,732	20%	Unexpected costs for repairs to the HVAC, overhead door, fire panel . The utility use exceeds budgeted amount.
FIRE HALL #2 BUILDING	28700	11,049	0	11,049	8,100	11,049	0	0%	
FIRE HALL #3 BUILDING	28800	10,808	0	10,808	5,531	10,000	-808	-7%	
MERSHON STREET STORAGE	29200	4,814	0	4,814	6,169	8,000	3,186	66%	Utility use exceeds budgeted amount.
FRASER HOUSE BUILDING OPERATION	29850	1,669	0	1,669	1,681	587	-1,082	-65%	Insurance premium posted to account #35130 in General Government.
Total Expense		755,746	79,015	834,761	535,529	828,241	-6,520	-1%	
TOTAL: MUNICIPAL BUILDINGS		712,565	0	712,565	508,632	706,990	-5,575	-1%	

BUDGET VARIANCE REPORTS



CEMETERY 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/ AMENDED 2011 BUDGET	2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES \$	PROJECTED VARIANCES %	VARIANCE EXPLANATIONS
Revenue									
CEMETERY INVESTMENT INCOME	17050	-25,880	0	-25,880	0	-19,752	6,128	-24%	Budget oversight.
CEMETERY OPERATION	34010	-274,959	0	-274,959	-191,919	-260,000	14,959	-5%	Offset by reduced expenses. Includes \$40,000 plot sale to nunnery.
CREMATORIUM OPERATION	34310	-12,000	0	-12,000	-9,000	-12,000	0	0%	
Total Revenue		-312,839	0	-312,839	-200,919	-291,752	21,087	-7%	
Expense									
CEMETERY ADMINISTRATION	34000	49,566	0	49,566	27,115	45,000	-4,566	-9%	
CEMETERY OPERATION	34010	204,310	0	204,310	117,377	175,000	-29,310	-14%	Reduced revenue as well.
CEMETERY ADMINISTRATION FEE	34020	27,500	0	27,500	0	27,500	0	0%	
CEMETERY VANDALISM	34140	2,630	0	2,630	0	500	-2,130	-81%	Less vandalism than anticipated - has moved to other locations.
CREMATORIUM OPERATION	34310	0	0	0	36	36	36	>100%	
TRANSFER TO CEMETERY RESERVE	34330	37,224	0	37,224	0	52,106	14,882	40%	Additional net budget savings available to transfer to reserve.
Total Expense		321,229	0	321,229	144,527	300,142	-21,087	-7%	
TOTAL: CEMETERY		8,390	0	8,390	-56,392	8,390	0	0%	

BUDGET VARIANCE REPORTS



PARKS 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL	BUDGET	FINAL/	2011	PROJECTED	PROJECTED		VARIANCE EXPLANATIONS
		2011	AMENDMENTS	AMENDED	YEAR TO	2011 YEAR-	VARIANCES	%	
		BUDGET		2011	DATE	END	\$		
				BUDGET	RESULTS	BALANCES			
Revenue									
PARKS GENERAL	33010	-16,980	0	-16,980	-17,563	-22,000	-5,020	30%	Unexpected Risk Management grant.
FRHP PARK MAINTENANCE	33364	-6,670	0	-6,670	0	-6,670	0	0%	
SPORTS PARK	33470	-6,000	0	-6,000	0	-6,000	0	0%	
COMMUNITY BEAUTIFICATION	33510	0	-8,800	-8,800	0	-8,800	0	0%	
Total Revenue		-29,650	-8,800	-38,450	-17,563	-43,470	-5,020	13%	
Expense									
PARKS GENERAL	33010	136,871	0	136,871	81,275	133,000	-3,871	-3%	
									Increase due to repairs to Lane Creek Park trail bridge hand railing, wire theft at Leisure Centre/Mission Secondary baseball diamond lighting, and graffiti at East Mission Heritage Greenway.
PARKS VANDALISM	33050	13,274	0	13,274	21,767	28,000	14,726	111%	Crews allocated elsewhere resulted in budget savings .
SMALL PARK MAINTENANCE	33130	228,022	0	228,022	126,181	200,000	-28,022	-12%	Crews allocated elsewhere resulted in budget savings .
CENTENNIAL PARK	33150	51,376	0	51,376	23,944	40,000	-11,376	-22%	Extra work conducted at Mission Community Activity Centre (e.g. horse-shoe pits).
LEISURE CENTRE GROUNDS	33170	18,264	0	18,264	20,686	23,000	4,736	26%	
HATZIC PARK	33230	30,630	0	30,630	16,972	30,630	0	0%	
LIBRARY GROUNDS	33300	6,034	0	6,034	3,835	6,034	0	0%	
MUNICIPAL HALL GROUNDS	33310	8,903	0	8,903	7,643	8,903	0	0%	
PUBLIC WORKS GROUNDS	33340	4,638	0	4,638	2,810	4,638	0	0%	
POLICE GROUNDS	33350	7,825	0	7,825	7,958	10,000	2,175	28%	Removed six large trees behind Detachment that were damaging cars.
FRHP ADMINISTRATION	33360	3,600	0	3,600	4,672	8,800	5,200	144%	Hydro more than budgeted plus new expenditure for alarm at the grotto.
FRHP PARK BUILDING MAINTENANCE	33362	0	0	0	2,167	0	0	0%	
FRHP PARK MAINTENANCE	33364	149,154	0	149,154	150,335	151,000	1,846	1%	
SPORTS PARK	33470	122,986	0	122,986	65,560	122,986	0	0%	
PARKS SMALL EQUIPMENT	33500	16,809	0	16,809	13,420	16,809	0	0%	
COMMUNITY BEAUTIFICATION	33510	22,514	8,800	31,314	24,434	26,000	-5,314	-17%	Crew vacancies resulted in budget savings in several accounts as remaining crews were allocated elsewhere.
Total Expense		820,900	8,800	829,700	573,658	809,800	-19,900	-2%	
TOTAL: PARKS RECREATION & CULTURE		791,250	0	791,250	556,095	766,330	-24,920	-3%	

BUDGET VARIANCE REPORTS



ENGINEERING 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL	BUDGET	FINAL/	2011	PROJECTED	PROJECTED		VARIANCE EXPLANATIONS
		2011	AMENDMENTS	AMENDED	YEAR TO	2011 YEAR-	\$	%	
		BUDGET		2011	DATE	END			
				BUDGET	RESULTS	BALANCES			
Revenue									
SALE OF MAPS	15720	-1,200	0	-1,200	-2,353	-2,500	-1,300	108%	More maps sold than anticipated.
SUBDIVISION INSPECTION FEES	17300	-188,000	-2,544	-190,544	-105,259	-140,000	50,544	-27%	Less development than anticipated.
ENGINEERING COST RECOVERY	17970	-911,095	0	-911,095	0	-893,331	17,764	-2%	Largely due to less revenue than anticipated in waste management operations.
WATER RESTRICTION PERMITS	17975	0	0	0	-100	-100	-100	>100%	Unexpected revenue.
SOIL REMOVAL	17980	-100,000	0	-100,000	-63,604	-60,000	40,000	-40%	Less soil being removed than forecasted. Reduces transfer to Arterial Road Reserve. See account #40030 below.
ADMINISTRATION	40010	0	0	0	0	0	0	0%	
FILM SET-UP	40012	-2,000	0	-2,000	-500	-700	1,300	-65%	Less filming in Mission than projected.
RAIN BARRELS	40015	0	0	0	-588	-600	-600	>100%	No budget. Will not be re-stocking as local stores are selling these items.
FOOD WASTE RECEPTACLES	40016	0	0	0	-321	-400	-400	>100%	No budget. Will not be re-stocking as local stores are selling these items.
WATER SAVINGS KITS	40017	0	0	0	-27	-50	-50	>100%	No budget. Will not be re-stocking as local stores are selling these items.
CAPITAL TENDER DOCUMENTS	40040	-3,000	0	-3,000	-3,261	-3,275	-275	9%	
ENVIRONMENTAL CHARTER	40060	-31,000	0	-31,000	-3,264	-31,000	0	0%	
Total Revenue		-1,236,295	-2,544	-1,238,839	-179,277	-1,131,956	106,883	-9%	
Expense									
SOIL REMOVAL	17980	16,623	0	16,623	0	0	-16,623	100%	No aerial flights done in 2011 as information will now be certified by Pit Operator's accountants.
ADMINISTRATION - ENGINEERING	40010	811,147	2,544	813,691	540,585	813,691	0	0%	
TRANS TO ARTERIAL ROAD RES	40030	83,377	0	83,377	0	60,000	-23,377	-28%	Less soil being removed than forecasted. Reduces transfer to Arterial Road Reserve. See account #17980 above.
ENVIRONMENTAL CHARTER	40060	31,000	0	31,000	38,752	31,000	0	0%	
ENGINEERING DESIGN	40210	294,773	0	294,773	193,195	294,773	0	0%	
INSPECTIONS	40510	530	0	530	5,535	530	0	0%	
SUBDIVISION INSPECTIONS	40560	83,528	0	83,528	54,499	83,528	0	0%	
SURVEY	40810	99,240	0	99,240	66,856	99,240	0	0%	
Total Expense		1,420,219	2,544	1,422,763	899,422	1,382,762	-40,001	-3%	
TOTAL: ENGINEERING		183,924	0	183,924	720,145	250,806	66,882	36%	

BUDGET VARIANCE REPORTS



REFUSE COLLECTION AND DISPOSAL (WASTE MANAGEMENT) 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/ AMENDED 2011 BUDGET	2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES \$	PROJECTED VARIANCES %	VARIANCE EXPLANATIONS
Revenue									
REFUSE COLLECTION LEVY	15510	-1,461,369	0	-1,461,369	-1,472,126	-1,473,226	-11,857	1%	More houses built than anticipated.
GARBAGE BAG STICKERS	15515	-4,545	0	-4,545	-2,586	-2,300	2,245	-49%	Less people purchasing extra garbage stickers.
MINNIE'S PIT DISPOSAL FEES	15520	-1,403,703	0	-1,403,703	-686,855	-1,000,000	403,703	-29%	Less waste being brought to landfill for burial, staff reviewing rates and policy to increase revenues for future years.
PENALTIES ON REFUSE	15530	-11,000	0	-11,000	-14,309	-14,309	-3,309	30%	Increase in number of customers missing the July 4th due date.
RECYCLING/COMPOSTING LEVY	15550	-1,315,400	0	-1,315,400	-1,326,576	-1,327,436	-12,036	1%	More houses built than anticipated.
RECYCLING PENALTY ON FLAT RATE	15560	-10,000	0	-10,000	-12,866	-12,866	-2,866	29%	Increase in number of customers missing the July 4th due date.
OTHER REFUSE REVENUE	46510	0	0	0	-584	-800	-800	>100%	No budget set for charge back to Remple Disposal for long distance charges, will be set in 2012 budget.
Total Revenue		-4,206,016	0	-4,206,016	-3,515,903	-3,830,937	375,079	-9%	
Expense									
ADMIN RECOVERY FEE	46400	336,482	0	336,482	0	229,856	-106,626	-32%	Tied to lower than anticipated revenues.
REFUSE DISPOSAL SITE OPERATION	46500	961,896	0	961,896	581,591	900,000	-61,896	-6%	Management of wood waste started later than budgeted, less tonnage fees paid for recycling drywall etc.
RESIDENTIAL REFUSE CONTRACT	46510	694,427	0	694,427	477,274	721,000	26,573	4%	More houses built than anticipated.
LANDFILL CLOSURE POST CLOSURE COSTS	46540	230,515	0	230,515	0	230,515	0	0%	
TRANSFER TO ARTERIAL ROAD RESERVE	46560	103,635	0	103,635	0	85,000	-18,635	-18%	Less tonnage disposed equals less transfer as the transfer is tied to tonnage.
TRANSFER TO INFORMATION SYSTEMS	46565	11,940	0	11,940	0	11,940	0	0%	
ENVIRO INVESTIGATIONS & TESTING	46620	30,000	0	30,000	11,441	30,000	0	0%	
BEAR AWARENESS	46625	0	20,000	20,000	0	20,000	0	0%	
HOUSEHOLD HAZARDOUS WASTES	46650	30,000	0	30,000	21,879	22,000	-8,000	-27%	Less hazardous waste than expected was turned in this year.
CURB SIDE RECYCLING	46700	1,497,975	0	1,497,975	868,783	1,300,000	-197,975	-13%	Less wood waste processed and no tipping fees required to pay for recycled materials as prices for recycled materials remained high enough to cover program costs.
PILOT PROJECTS & RESEARCH	46702	20,000	0	20,000	8,339	10,000	-10,000	-50%	Majority of work completed under Rot Pot rollout and Bear Aware budget.
OUTREACH, EDUCATION & ADVERTISING	46703	15,000	0	15,000	9,729	15,000	0	0%	
LITTER MANAGEMENT	46704	10,000	0	10,000	703	2,000	-8,000	-80%	Less opportunities for working with groups to pick up litter. This account will be combined with Public Works roadside cleanup (account #60360) in 2012 to be funded by refuse.
Total Expense		3,941,869	20,000	3,961,869	1,979,739	3,577,311	-384,558	-10%	
GRAND TOTAL: REFUSE - FUNDS AVAILABLE FOR TRANSFER TO THE REFUSE RESERVE ACCOUNT									
	46520	264,147	-20,000	244,147	1,536,164	253,626	9,479	4%	

BUDGET VARIANCE REPORTS



PUBLIC WORKS 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/ AMENDED 2011 BUDGET	2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES		VARIANCE EXPLANATIONS
							\$	%	
Revenue									
STREET LIGHT ASSISTANCE GRANT	18610	-1,599	0	-1,599	-882	-1,599	0	0%	
PUBLIC WORKS YARD MAINTENANCE	50200	-4,134	0	-4,134	-4,655	-4,700	-566	14%	Reimbursement of costs.
THIRD PARTY WORK ORDERS	50400	-10,000	0	-10,000	26	-14,000	-4,000	40%	Increase in third party work order requests, offset by higher costs in account #50400 below.
SWEEPING RESIDENTIAL AREA	60320	-8,715	0	-8,715	-4,027	-8,715	0	0%	
SIGNS	60600	-2,175	0	-2,175	-2,980	-2,100	75	-3%	
STREET DECORATIONS BANNERS & FLAGS	61040	-3,096	0	-3,096	-1,125	-3,000	96	-3%	
MINOR ROAD IMPROVEMENTS	63000	0	0	0	-2,400	-2,400	-2,400	>100%	Unbudgeted Insurance Corporation of BC grant.
PRIVATE ACCESS INSTALLATIONS	65750	-13,419	0	-13,419	-6,450	-13,000	419	-3%	
ACCESS PERMIT ADMIN FEE	65760	-18,945	0	-18,945	-17,883	-19,000	-55	0%	
STORM SERVICE CONNECTION	67750	-15,072	0	-15,072	-45,461	-18,000	-2,928	19%	Unanticipated developments.
STORM SEWER ADMIN FEE	67760	-8,456	0	-8,456	-12,430	-12,200	-3,744	44%	Increase as a result of increase development.
STORM SERVICE DISCONNECTIONS	67770	-380	0	-380	-394	-394	-14	4%	
Total Revenue		-85,991	0	-85,991	-98,661	-99,108	-13,117	15%	

BUDGET VARIANCE REPORTS



PUBLIC WORKS 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/ AMENDED 2011 BUDGET	2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES \$	PROJECTED VARIANCES %	VARIANCE EXPLANATIONS
<u>Expense</u>									
PUBLIC WORKS ADMINISTRATION	50010	97,978	0	97,978	40,491	77,978	-20,000	-20%	Resources allocated to Roads for special projects.
P.W. COFFEE FUND	50015	226	0	226	-55	-55	-281	-124%	Fund eliminated.
PUBLIC WORKS YARD MAINTENANCE	50200	35,130	0	35,130	12,049	35,000	-130	0%	
PUBLIC WORKS HEALTH AND SAFETY	50310	22,284	0	22,284	22,063	22,000	-284	-1%	
FIRST AID ATTENDANTS P.W.	50320	3,278	0	3,278	1,486	3,278	0	0%	
THIRD PARTY WORK ORDERS	50400	10,000	0	10,000	9,644	14,000	4,000	40%	Offset by higher revenue in account #50400 above.
ADMINISTRATION - ROADS	60010	189,477	0	189,477	155,377	230,000	40,523	21%	Higher costs for special projects.
SMALL EQUIPMENT MAINTENANCE	60030	9,614	0	9,614	7,864	9,600	-14	0%	
SHOULDER MAINTENANCE	60070	48,059	0	48,059	89,710	90,000	41,941	87%	Program in development phase incurring additional costs offset by lower costs to account #60200 and #60690 below.
CRACK SEALING	60200	22,616	0	22,616	2,346	2,000	-20,616	-91%	Minor works performed due to implementing new program in account #60070 above.
POT HOLE PATCHING	60220	37,772	0	37,772	23,322	38,000	228	1%	
ASPHALT REPAIRS	60240	400,000	0	400,000	82,546	400,000	0	0%	
TRAFFIC CALMING	60270	5,412	0	5,412	0	5,000	-412	-8%	
SWEEPING COMMERCIAL AREA	60300	90,314	0	90,314	47,594	82,000	-8,314	-9%	
SWEEPING RESIDENTIAL AREA	60320	136,438	0	136,438	105,216	146,000	9,562	7%	
COMMUNITY PRIDE	60340	14,893	0	14,893	6,641	15,000	107	1%	
ROADSIDE CLEAN UP	60360	44,696	0	44,696	40,323	48,800	4,104	9%	
REFUSE COLLECTION DISTRICT CREWS	60380	21,531	0	21,531	19,119	27,000	5,469	25%	Underfunded since additional downtown pickup provided.
SNOW PLOWING AND SANDING	60400	315,799	0	315,799	295,798	500,000	184,201	58%	Higher than anticipated snow and ice work.
SNOW AND ICE REMOVAL - HAND WORK	60420	0	0	0	929	1,000	1,000	>100%	Higher than anticipated snow and ice work.
ROADSIDE BRUSHING HAND WORK	60500	79,908	0	79,908	80,509	86,000	6,092	8%	
ROADSIDE MOWING	60520	176,774	0	176,774	133,189	168,000	-8,774	-5%	
UNTIDY MUNICIPAL RIGHT OF WAYS	60560	4,255	0	4,255	4,840	4,600	345	8%	
SIGNS	60600	89,495	4,400	93,895	54,752	95,000	1,105	1%	
SIGN VANDALISM	60620	43,230	0	43,230	23,531	45,000	1,770	4%	
SPECIALTY SIGNS	60630	8,372	0	8,372	6,866	8,500	128	2%	
TRAFFIC BARRICADES	60640	16,138	0	16,138	8,950	15,000	-1,138	-7%	
GUARD RAIL MAINTENANCE	60680	17,399	0	17,399	4,422	8,000	-9,399	-54%	Cost savings due to resources handling risk identified in account #60740.
ROAD MARKING	60690	103,353	0	103,353	62,112	80,000	-23,353	-23%	Lower costs due to implementing new program in account #60070 above.
SIGNAL MAINTENANCE	60700	42,611	0	42,611	19,417	43,000	389	1%	
RAILWAY CROSSING MAINTENANCE	60720	17,735	0	17,735	12,834	17,600	-135	-1%	
BRIDGE MAINTENANCE	60740	24,795	-22,580	2,215	7,922	11,000	8,785	397%	Risk identified and repairs required offset by lower costs in account #60680 above.
STEPS AND SIDEWALKS	60760	56,189	0	56,189	53,864	55,000	-1,189	-2%	
RETAINING WALLS AND FENCES	60790	10,037	0	10,037	6,463	10,000	-37	0%	
ROADS SURVEY	60800	1,551	0	1,551	1,679	1,560	9	1%	
STREET DECORATIONS (CHRISTMAS)	61000	14,853	0	14,853	3,823	15,000	147	1%	
STREET DECORATIONS BANNERS & FLAGS	61040	8,865	0	8,865	2,420	8,040	-825	-9%	
STREET LIGHT MAINTENANCE, HYDRO	61100	166,177	0	166,177	105,000	160,000	-6,177	-4%	

BUDGET VARIANCE REPORTS



PUBLIC WORKS 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL	BUDGET	FINAL/	2011	PROJECTED	PROJECTED		VARIANCE EXPLANATIONS
		2011	AMENDMENTS	AMENDED	YEAR TO	2011 YEAR-	\$	%	
		BUDGET		2011	DATE	END			
				BUDGET	RESULTS	BALANCES			
STREET LIGHT MAINTENANCE, DISTRICT	61120	99,936	0	99,936	55,033	100,000	64	0%	
MINOR ROAD IMPROVEMENTS	63000	145,804	0	145,804	36,191	140,000	-5,804	-4%	
ADMINISTRATION - DRAINAGE	65010	46,670	0	46,670	32,923	47,000	330	1%	
SMALL EQUIPMENT MAINTENANCE	65030	1,630	0	1,630	223	1,650	20	1%	
CULVERT BRUSHING AND CLEANING	65060	54,168	0	54,168	37,203	54,000	-168	0%	
CULVERT HEADWALL MAINTENANCE	65070	23,471	0	23,471	13,427	23,000	-471	-2%	
SWALES AND BERMS	65080	37,319	0	37,319	32,872	35,000	-2,319	-6%	
CURBS AND GUTTERS	65090	11,334	0	11,334	1,730	11,100	-234	-2%	
CLEANING DITCHES	65110	97,198	0	97,198	62,171	95,000	-2,198	-2%	
DETENTION PONDS MAINTENANCE	65130	11,594	0	11,594	1,078	11,000	-594	-5%	
ACCESS CULVERT REPLACEMENT	65150	12,217	0	12,217	13,324	12,000	-217	-2%	
CROSS CULVERT REPLACEMENT	65300	77,795	0	77,795	9,834	80,000	2,205	3%	
PRIVATE ACCESS INSTALLATIONS	65750	14,441	0	14,441	5,567	14,000	-441	-3%	
DRAINAGE SURVEY	65800	550	0	550	0	550	0	0%	
FLOOD BOX MAINTENANCE (MISSION)	66100	2,805	0	2,805	2,626	2,626	-179	-6%	
DYKE MAINTENANCE (MISSION)	66120	72,635	0	72,635	27,097	70,000	-2,635	-4%	
DYKE MAINTENANCE (SILVERDALE)	66130	14,317	0	14,317	11,801	13,800	-517	-4%	
LANE CREEK DYKE PUMP STATION	66200	33,336	0	33,336	34,520	34,000	664	2%	
COOPER DYKE PUMP STATION	66220	3,985	0	3,985	2,954	4,000	15	0%	
CHESTER CR. DYKE PUMP STATION	66240	22,546	0	22,546	22,753	22,000	-546	-2%	
MAJOR STORM EMERGENCY SERVICE	66300	38,232	0	38,232	9,470	30,000	-8,232	-22%	Less than expected storm emergency requirements.
EMERGENCY SPILL RESPONSE	66310	6,247	0	6,247	1,937	6,000	-247	-4%	
ENVIRONMENTAL PROTECTION	66312	29,069	0	29,069	5,533	30,000	931	3%	
ENCLOSED DRAINAGE-ADMIN	67010	20,391	0	20,391	27,394	32,000	11,609	57%	Asset Management assistance provided to engineering staff.
MANHOLE MAINTENANCE	67400	11,985	0	11,985	13,726	12,000	15	0%	
MANHOLE INSPECTIONS	67410	9,885	0	9,885	8,920	9,000	-885	-9%	
T/V INSPECTION	67440	29,466	0	29,466	22,013	29,466	0	0%	
CATCH BASIN MAINTENANCE	67460	36,880	0	36,880	48,977	49,000	12,120	33%	Higher maintenance required than anticipated.
CATCH BASIN INSTALLATION	67480	13,553	0	13,553	11,583	14,000	447	3%	
STORM INTERCEPTORS	67500	27,525	0	27,525	1,716	25,000	-2,525	-9%	
SYSTEM FLUSHING	67510	31,043	0	31,043	29,956	28,500	-2,543	-8%	
TRUNK MAIN MAINTENANCE	67550	24,885	0	24,885	767	25,000	115	0%	
SERVICE CONNECTION MAINTENANCE	67580	13,279	0	13,279	8,990	13,000	-279	-2%	
LOCATE/MAP SERVICE CONNECTIONS	67590	371	0	371	341	370	-1	0%	
PRESERVICING	67680	7,044	0	7,044	0	6,500	-544	-8%	
STORM SERVICE CONNECTION	67750	16,123	0	16,123	17,172	17,200	1,077	7%	
STORM SERVICE DISCONNECTIONS	67770	400	0	400	336	370	-30	-8%	
DRAINAGE SURVEY	67800	318	0	318	0	300	-18	-6%	
MINOR DRAINAGE IMPROVEMENTS	68000	56,987	0	56,987	418	62,000	5,013	9%	
Total Expense		3,544,686	-18,180	3,526,505	2,167,630	3,738,333	211,828	6%	
TOTAL: PUBLIC WORKS		3,458,695	-18,180	3,440,514	2,068,969	3,639,225	198,711	6%	

BUDGET VARIANCE REPORT



PUBLIC TRANSIT 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/ AMENDED 2011 BUDGET	2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES \$	PROJECTED VARIANCES %	VARIANCE EXPLANATIONS
Revenue									
BUS SERVICE	22080	-709,763	0	-709,763	-240,807	-645,000	64,763	-9%	Delay in receiving information, year-end estimate based on 2010 revenues including increases.
BUS SHELTER	22081	-5,000	0	-5,000	-173	-500	4,500	-90%	Installation completed in May/June with limited demand on advertising.
HANDI-DART SERVICE	22110	-46,691	0	-46,691	-2,354	-43,000	3,691	-8%	Delay in receiving information, year-end estimate based on 2010 revenues including increases.
Total Revenue		-761,454	0	-761,454	-243,334	-688,500	72,954	-10%	
Expense									
BUS SERVICE	22080	1,486,766	0	1,486,766	536,693	1,375,000	-111,766	-8%	Preliminary results show lower costs than anticipated.
HANDI-DART SERVICE	22110	135,861	0	135,861	51,569	135,000	-861	-1%	
ADMIN RECOVERY FEE	22125	116,818	0	116,818	0	121,458	4,640	4%	
TRANSIT ROUTE MAINTENANCE	22130	2,334	0	2,334	5,087	5,500	3,166	136%	More repairs were required to bus shelters than anticipated.
PEDESTRIAN OVERPASS MAINTENANCE	22140	5,953	0	5,953	193	2,800	-3,153	-53%	Fewer repairs were required to the overpass than anticipated.
COMMUTER RAIL & TRAIN BUS	22150	316,062	0	316,062	0	506,000	189,938	60%	New agreement signed with Translink mid-2011.
Total Expense		2,063,793	0	2,063,793	593,542	2,145,758	81,965	4%	
TOTAL: TRANSIT SERVICES		1,302,339	0	1,302,339	350,209	1,457,258	154,919	12%	

BUDGET VARIANCE REPORT



GENERAL GOVERNMENT 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/ AMENDED 2011 BUDGET	2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES \$	PROJECTED VARIANCES %	VARIANCE EXPLANATIONS
Revenue									
MISC RENTALS & LEASES	15810	-28,000	0	-28,000	-26,717	-33,000	-5,000	18%	Additional revenue was collected on a licence for use agreement.
GENERAL GOVERNMENT COST RECOVERY	17600	-1,147,359	0	-1,147,359	0	-1,123,258	24,101	-2%	Largely due to less revenue than anticipated in waste management operations. Investment returns have been higher than anticipated to date; forecast this will continue for the remainder of the year. Partially offset by increased transfer to reserves in account #35981 below.
INTEREST ON INVESTMENTS	17700	-686,685	0	-686,685	-756,363	-902,268	-215,583	31%	
DEVELOPMENT CORPORATION DIVIDEND	17730	-25,000	0	-25,000	0	-25,000	0	0%	
FALSE ALARM BYLAW	17770	-26,996	0	-26,996	-15,369	-24,000	2,996	-11%	Decrease in number of false alarms invoiced.
INTEREST ON ARREARS TAXES	17790	-112,000	0	-112,000	-69,487	-113,000	-1,000	1%	
PENALTIES ON TAXES	17800	-390,000	0	-390,000	-391,049	-395,000	-5,000	1%	
INTEREST ON DELINQUENT TAXES	17810	-27,700	0	-27,700	-32,867	-27,700	0	0%	
CASH SHORT AND OVER	17830	0	0	0	-45	-45	-45	>100%	Unexpected revenue.
INTEREST ON TAX SALE PROPERTIES	17950	-250	0	-250	-792	-1,000	-750	300%	Increase in number of properties at tax sale. Two land sales expected to be completed by year-end. Offset by increased transfer to reserve in account #35978.
LAND SALES	17989	0	0	0	-145,188	-158,800	-158,800	>100%	
MISCELLANEOUS REVENUE	17990	-10,500	0	-10,500	-26,197	-19,000	-8,500	81%	Additional revenue due to reallocation of unclaimed property to this account. Year-to-date revenue is higher than anticipated, expect these levels to continue. Offset by increased transfer below in account #35973.
GAMING REVENUE	17993	-500,000	0	-500,000	-314,349	-628,698	-128,698	26%	
GAS TAX REVENUE	17994	-977,304	0	-977,304	-488,652	-977,304	0	0%	
COMMUNITY AMENITY CONTRIBUTIONS	17995	-268,000	0	-268,000	-36,365	-179,560	88,440	-33%	Growth projections are less than anticipated. Offset by reduction in account #35936 below.
MUNICIPAL FINANCE AUTHORITY	35010	-175,820	0	-175,820	0	-175,820	0	0%	
BANK & OTHER CHARGES	35100	0	0	0	-30	-30	-30	>100%	Reimbursement of banking fees charged during the year.
INSURANCE PREMIUMS	35130	0	0	0	-1,250	-965	-965	>100%	Reimbursement of insurance fees charged during the year.
TRANSFER FROM INSURANCE RESERVE - RE CLAIMS	35140	-40,000	0	-40,000	0	-100,000	-60,000	150%	A higher number of claims processed by MIA during the year. See offsetting expense below in account #35140.
COST RECOVERIES - BYLAW INFRACTIONS	35200	-65,000	0	-65,000	-31,488	-78,000	-13,000	20%	Off-set by higher expense in account #35200 below.
COST RECOVERIES - THIRD PARTY	35220	-50,000	0	-50,000	-8,857	-25,000	25,000	-50%	Off-set by lower expense in account #35220 below.
COMPENSATION REVIEW	35700	0	-35,000	-35,000	0	-35,000	0	0%	
CARBON TAX REBATE	40070	-40,000	0	-40,000	-1	-40,000	0	0%	
Total Revenue		-4,570,614	-35,000	-4,605,614	-2,345,067	-5,062,448	-456,834	10%	

BUDGET VARIANCE REPORT



GENERAL GOVERNMENT 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/ AMENDED 2011 BUDGET	2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES \$	PROJECTED VARIANCES %	VARIANCE EXPLANATIONS
Expense									
MISC RENTALS & LEASES	15810	998	0	998	-5	700	-298	-30%	Cost of lease from province is lower than expected.
MUNICIPAL HALL OFFICE SERVICES	23020	159,731	0	159,731	102,430	150,461	-9,270	-6%	Lower than expected as tax assessment reduced in 2011 on crown leased properties.
BAD DEBTS	23420	85,000	0	85,000	80	31,000	-54,000	-64%	
MUNICIPAL FINANCE AUTHORITY	35010	1,620,902	0	1,620,902	1,168,952	1,620,902	0	0%	Actuarial valuation not required in 2011, audit fees less than budget due to new agreement.
AUDIT FEES	35080	41,150	0	41,150	-1,068	31,000	-10,150	-25%	
BANK & OTHER CHARGES	35100	7,020	0	7,020	2,470	5,000	-2,020	-29%	New provider of electronic payment services.
INTEREST ON PREPAID TAXES	35110	28,000	0	28,000	25,183	30,000	2,000	7%	
INSURANCE PREMIUMS	35130	277,257	22,580	299,837	273,715	273,715	-26,122	-9%	Property appraisal services not incurred, Municipal Insurance Authority Liability premium reduced, and property insurance premium reduced.
INSURANCE CLAIMS	35140	40,000	0	40,000	85,578	100,000	60,000	150%	A higher number of claims processed by MIA during the year. See offsetting revenue above in account #35140.
COST RECOVERIES - BYLAW INFRACTIONS	35200	65,000	0	65,000	44,569	78,000	13,000	20%	Offset by higher revenue in account #35200 above.
COST RECOVERIES - THIRD PARTY	35220	50,000	0	50,000	21,387	25,000	-25,000	-50%	Offset by lower revenue in account #35220 above.
POST EMPLOYMENT BENEFITS	35600	141,177	0	141,177	0	158,300	17,123	12%	Actuarial valuation increased expense.
SETTLEMENT AGREEMENTS	35610	0	0	0	0	-8,158	-8,158	>100%	Change in payroll agreements has decreased this expense.
COMPENSATION REVIEW	35700	0	35,000	35,000	13,338	35,000	0	0%	
FRASER VALLEY REGIONAL LIBRARY	35870	1,148,373	20,868	1,169,241	873,106	1,169,241	0	0%	
RESERVE FOR CONTINGENCIES OP FUND	35920	100,000	-55,359	44,641	0	44,641	0	0%	
TRANS TO CAPITAL RESERVE FUND	35930	896,071	35,400	931,471	0	931,471	0	0%	
TRANS TO MAJOR CAPITAL RESERVE FUND	35931	192,738	0	192,738	0	270,660	77,922	40%	Additional development revenues expected, in excess of base amounts.
TRANS TO DEBT RETIREMENT RESERVE	35932	125,820	0	125,820	0	125,820	0	0%	
TRANS TO ARTERIAL ROAD RESERVE	35933	578,933	0	578,933	0	578,933	0	0%	
TRANS TO LEGAL RESERVE FUND	35934	13,661	0	13,661	0	13,661	0	0%	
TRANS TO EQUIPMENT RESERVE FUND	35935	0	4,285	4,285	4,285	4,285	0	0%	
TRANS TO COMMUNITY AMENITY RESERVE F	35936	268,000	0	268,000	0	179,560	-88,440	-33%	Growth projections are less than anticipated. Offset by reduction in account #17995 above.
TRANSFER TO INFORMATION SERVICES	35945	77,250	0	77,250	0	77,250	0	0%	
TRANS TO INSURANCE RESERVE	35970	87,550	0	87,550	0	87,550	0	0%	
TRANSFER TO GAMING RESERVE FUND	35973	500,000	0	500,000	314,349	628,698	128,698	26%	Year-to-date revenue is higher than anticipated, expect these levels to continue. See account #17993 above.
TRANSFER TO GAS TAX RESERVE FUND	35974	977,304	0	977,304	488,652	977,304	0	0%	
TRANSFER TO LAND SALE RESERVE FUND	35978	0	0	0	145,188	158,800	158,800	>100%	Two land sales expected to be completed by year-end. Offset by increased revenue in account #17989.
TRANS TO STABILIZATION RESERVE	35980	51,500	0	51,500	0	51,500	0	0%	
INTEREST TRANSFERRED TO RESERVES	35981	420,026	0	420,026	0	495,320	75,294	18%	Investment returns have been higher than anticipated to date; forecast this will persist for the remainder of the year. Offset by higher investment earnings in account #17700 above.
CARBON TAX REBATE	40070	40,000	0	40,000	0	40,000	0	0%	
Total Expense		7,993,461	62,774	8,056,235	3,562,208	8,365,614	309,379	4%	
TOTAL: GENERAL GOVERNMENT		3,422,847	27,774	3,450,621	1,217,141	3,303,166	-147,455	-4%	

BUDGET VARIANCE REPORT



PAYROLL OVERHEAD 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL	BUDGET	FINAL/	2011	PROJECTED	PROJECTED		VARIANCE EXPLANATIONS
		2011 BUDGET	AMENDMENTS	AMENDED 2011 BUDGET	YEAR TO DATE RESULTS	2011 YEAR-END BALANCES	\$	%	
Revenue									
ACCIDENT TIME LOSS	24040	-30,000	0	-30,000	-85,770	-105,000	-75,000	250%	Staff injured on the job higher than anticipated see account #24040 below.
PAYROLL OVERHEAD FULLTIME	24430	-5,685,316	0	-5,685,316	-3,578,991	-5,170,000	515,316	-9%	Lower overtime, lower earnings overhead charged on, higher use of auxiliary staff to back fill positions and staffing vacancies affect this calculation.
Total Revenue		-5,715,316	0	-5,715,316	-3,664,761	-5,275,000	440,316	-8%	
Expense									
EXEMPT LIEU OF OVERTIME	13570	129,196	0	129,196	97,099	123,000	-6,196	-5%	
SICK LEAVE	24010	525,882	0	525,882	318,604	470,000	-55,882	-11%	Lower usage during winter months.
ANNUAL VACATIONS	24020	1,000,294	0	1,000,294	600,011	953,500	-46,794	-5%	Savings estimated from staff vacancies.
VACATION - FIREFIGHTERS	24021	42,000	0	42,000	21,990	38,500	-3,500	-8%	
STATUTORY HOLIDAYS	24030	562,619	0	562,619	353,550	551,000	-11,619	-2%	Savings estimated from staff vacancies.
STATS- FIREFIGHTERS	24031	26,000	0	26,000	15,374	25,000	-1,000	-4%	
ACCIDENT TIME LOSS	24040	30,000	0	30,000	116,320	144,000	114,000	380%	Staff injured on the job higher than anticipated see account #24040 above.
UNION DUTIES	24050	1,400	0	1,400	206	500	-900	-64%	Lower meetings required.
BEREAVEMENT LEAVE	24060	33,183	0	33,183	30,564	41,000	7,817	24%	Higher bereavement and compassion leave used than anticipated.
JURY DUTY	24080	1,395	0	1,395	108	600	-795	-57%	Less time towards Jury Duty.
OTHER PAID LEAVE	24090	1,705	0	1,705	0	0	-1,705	100%	Not anticipating any leave required.
BONUS VACATION	24120	34,272	0	34,272	15,124	31,500	-2,772	-8%	
EMPLOYEE ASSISTANCE PROGRAM	24130	1,750	0	1,750	1,259	2,100	350	20%	New contract for services slightly higher than anticipated.
GENERAL SUPPLIES	24300	1,500	0	1,500	0	150	-1,350	-90%	Not as many supplies required.
SAFETY CLOTHING AND SUPPLIES	24310	11,000	0	11,000	8,534	11,500	500	5%	
EMPLOYMENT INSURANCE	24350	230,100	0	230,100	203,491	234,000	3,900	2%	
CANADA PENSION PLAN	24360	488,527	0	488,527	424,525	495,000	6,473	1%	
WORKERS COMPENSATION	24370	352,114	0	352,114	191,246	358,000	5,886	2%	
SUPERANNUATION	24380	1,156,426	0	1,156,426	766,379	1,068,000	-88,426	-8%	Savings estimated from staff vacancies.
GROUP LIFE INSURANCE	24390	98,617	0	98,617	54,281	91,000	-7,617	-8%	
B. C. MEDICAL	24400	202,723	0	202,723	125,832	194,500	-8,223	-4%	
DENTAL	24410	393,255	0	393,255	242,354	367,500	-25,755	-7%	Savings estimated from staff vacancies.
EXTENDED HEALTH	24420	324,177	0	324,177	200,652	307,000	-17,177	-5%	Savings estimated from staff vacancies.
EXEMPT S/A SUPERANNUATION	24560	67,182	0	67,182	43,618	60,000	-7,182	-11%	Savings estimated from staff vacancies.
Total Expense		5,715,316	0	5,715,316	3,831,119	5,567,350	-147,966	-3%	
TOTAL: PAYROLL OVERHEAD		0	0	0	166,358	292,350	292,350	>100%	

BUDGET VARIANCE REPORTS



TAXATION/GRANTS IN LIEU 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/	2011 YEAR	PROJECTED	PROJECTED		VARIANCE EXPLANATIONS
				AMENDED 2011 BUDGET	TO DATE RESULTS	2011 YEAR-END BALANCES	VARIANCES \$	%	
Revenue									
GENERAL OPERATING TAXES	15010	-26,164,960	0	-26,164,960	-26,146,044	-26,064,000	100,960	0%	Estimated changes expected due to outstanding BC Assessment appeals.
1% UTILITY TAX	15030	-405,580	0	-405,580	-408,815	-408,815	-3,235	1%	
DYKING TAXES	15130	-119,500	0	-119,500	-119,528	-119,528	-28	0%	
GRANTS IN LIEU OF TAXES (FEDERAL)	15210	-290,000	0	-290,000	-13,642	-290,517	-517	0%	
GRANTS IN LIEU (C.M.H.C.)	15220	-19,000	0	-19,000	0	-17,264	1,736	-9%	
GRANTS IN LIEU (PROVINCIAL)	15310	-15,100	0	-15,100	0	-15,100	0	0%	
GRANTS IN LIEU (B.C. HYDRO)	15330	-505,210	0	-505,210	-511,623	-511,622	-6,412	1%	
SERVICING AGREEMENT	15380	-52,204	0	-52,204	-47,380	-47,380	4,824	-9%	
FRASER VALLEY REGIONAL LIBRARY	18870	-1,143,273	-20,868	-1,164,141	-1,165,773	-1,165,773	-1,632	0%	
Total Revenue		-28,714,827	-20,868	-28,735,695	-28,412,805	-28,639,999	95,696	0%	
TOTAL: GENERAL & DEBT TAX LEVY		-28,714,827	-20,868	-28,735,695	-28,412,805	-28,639,999	95,696	0%	

BUDGET VARIANCE REPORT



WATER UTILITY 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/ AMENDED 2011 BUDGET	2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES \$	%	VARIANCE EXPLANATIONS
Revenue									
Non-Regional Revenue									
LOCAL IMPROVEMENTS	90110	-14,993	0	-14,993	-14,993	-14,993	0	0%	
METER RENTAL	90220	-14,500	0	-14,500	-8,008	-15,775	-1,275	9%	
METER RATES	90230	-600,000	0	-600,000	-266,597	-560,000	40,000	-7%	Water usage lower than expected.
FLAT RATES	90240	-4,810,000	0	-4,810,000	-4,792,971	-4,792,970	17,030	0%	All new accounts are residential meters.
HYDRANT REVENUE	90250	-58,550	0	-58,550	0	-58,550	0	0%	
RESIDENTIAL METERED WATER	90270	0	0	0	0	-8,216	-8,216	>100%	Residential meters are new.
									Investment returns have been higher than anticipated to date; forecast this will persist for the remainder of the year. Offset by increased transfer to reserves in account #94980 below.
INTEREST INCOME	90310	-89,726	0	-89,726	0	-140,005	-50,279	56%	
METER PENALTIES	90320	-4,400	0	-4,400	-4,635	-6,500	-2,100	48%	Lower compliance than previous years.
PENALTIES ON FLAT RATE WATER	90330	-40,000	0	-40,000	-46,587	-46,587	-6,587	16%	Increase in number of customers missing the July 4th due date.
FIRE HYDRANT MAINTENANCE	92400	0	0	0	-1,100	-1,500	-1,500	>100%	Averaging 1.5 permit fees per month.
PRIVATE HYDRANT MAINTENANCE	92405	-5,750	0	-5,750	0	-5,125	625	-11%	Only 41 private hydrants under contract to service in 2011 (41 x \$125).
METER READING SYSTEM FEES	92660	-1,300	0	-1,300	-9,547	-12,000	-10,700	823%	Additional residential meters not originally factored into the budget.
HYDRANT USE AND FLOW TEST	92740	-990	0	-990	0	-990	0	0%	
WATER SERVICE CONNECTION	92750	-38,300	0	-38,300	-58,368	-38,300	0	0%	
WATER CONNECTION ADMIN FEE	92760	-8,008	0	-8,008	-18,380	-20,000	-11,992	150%	Increase requests for connections
									Increase requests for disconnections, see off-setting expenses account
WATER SERVICE DISCONNECTIONS	92770	-1,840	0	-1,840	-2,724	-2,724	-884	48%	#92770 below.
WATER RESTRICTION PERMIT	92840	-1,500	0	-1,500	0	0	1,500	100%	No watering permits requested.
Subtotal Non-Regional Revenue		-5,689,857	0	-5,689,857	-5,223,910	-5,724,235	-34,378	1%	
Regional Revenue									
OTHER REVENUE	47001	-3,325	-172	-3,497	-4,000	-3,497	0	0%	
LAND LEASE REVENUE	47002	-4,093	-211	-4,304	-4,000	-4,304	0	0%	
REGIONAL WATER MFA DEBT	47242	-43,824	0	-43,824	0	-43,824	0	0%	
Subtotal Regional Revenue		-51,242	-383	-51,625	-8,000	-51,625	0	0%	
Total Revenue		-5,741,099	-383	-5,741,482	-5,231,910	-5,775,860	-34,378	1%	

BUDGET VARIANCE REPORT



WATER UTILITY 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/ AMENDED 2011 BUDGET	2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES \$	%	VARIANCE EXPLANATIONS
Expense									
<u>Non-Regional Expenses</u>									
ADMIN RECOVERY FEE	91000	602,815	0	602,815	0	607,958	5,143	1%	
SYSTEM ADMINISTRATION	91010	314,975	0	314,975	191,671	314,975	0	0%	
SMALL EQUIPMENT MAINTENANCE	91030	12,756	0	12,756	8,533	12,756	0	0%	
MONTHLY EQUIPMENT RENTALS	91040	8,100	0	8,100	6,079	8,100	0	0%	
PRESSURE REDUCING STATION MTNC	91100	103,941	0	103,941	53,799	105,000	1,059	1%	
HEALTH & SAFETY PROGRAM	91310	19,730	0	19,730	8,857	19,000	-730	-4%	
RUSKIN STATION	91900	44,355	0	44,355	50,511	54,000	9,645	22%	Higher than normal maintenance required due to Ruskin Dam upgrading. More visits and filters (re: lowering lake).
FIRE HYDRANT MAINTENANCE	92400	62,459	0	62,459	62,687	70,000	7,541	12%	Higher than normal maintenance cost due to new "complete tear down" program started in 2011.
PRIVATE HYDRANT MAINTENANCE	92405	5,750	0	5,750	1,856	3,500	-2,250	-39%	Lower than anticipated costs for private hydrant maintenance.
ENVIRONMENTAL RESPONSE	92420	8,653	0	8,653	726	8,000	-653	-8%	
RUSKIN WATER TESTING	92500	0	0	0	1,766	2,500	2,500	>100%	Regular raw water testing for Ruskin water system - should be budgeted.
SYSTEM FLUSHING	92510	87,155	0	87,155	73,320	80,000	-7,155	-8%	
WATER-QUALITY CONTROL FLUSHING	92520	8,753	0	8,753	3,453	8,500	-253	-3%	
LEAK DETECTION AND REPAIR	92540	75,000	0	75,000	2,672	68,000	-7,000	-9%	
DISTRIBUTION SYSTEM MAINTENANCE	92550	13,079	0	13,079	3,759	12,000	-1,079	-8%	
DISTRIBUTION VALVE MAINTENANCE	92560	30,555	0	30,555	25,522	28,000	-2,555	-8%	
MAIN BREAKS	92570	12,092	0	12,092	25	11,000	-1,092	-9%	
SERVICE CONNECTION MAINTENANCE	92580	133,398	0	133,398	124,054	140,000	6,602	5%	
LOCATE/MAP SERVICE CONNECTIONS	92590	3,339	0	3,339	362	3,100	-239	-7%	
METER READING	92620	6,526	0	6,526	8,112	11,000	4,474	69%	Recent meter reader not working out. Training new reader.
METER MAINTENANCE	92630	26,366	0	26,366	5,964	10,000	-16,366	-62%	Fewer repairs/replacements occurring, waiting to see outcome of universal metering program.
METER INSTALLATIONS	92650	10,148	0	10,148	1,007	1,000	-9,148	-90%	Meters installed by builder/contractor now - budget should be reviewed.
PRESERVING	92680	2,419	0	2,419	0	2,419	0	0%	
HYDRANT USE & FLOW TEST	92740	1,036	0	1,036	0	1,036	0	0%	
WATER SERVICE CONNECTION	92750	40,715	0	40,715	36,384	40,715	0	0%	
WATER SERVICE DISCONNECTIONS	92770	1,929	0	1,929	4,240	5,000	3,071	159%	Encountered difficult and time consuming disconnects this year.
SURVEY	92800	472	0	472	0	472	0	0%	
ENGINEERING DESIGN	92820	8,449	0	8,449	0	8,000	-449	-5%	
WATER QUALITY MONITORING	92830	16,830	0	16,830	217	15,500	-1,330	-8%	
TRANS TO INFORMATION SERV RESERVE	94945	25,217	0	25,217	0	25,217	0	0%	
TRANS TO LEGAL RESERVE	94950	5,181	0	5,181	0	5,181	0	0%	
TRANSFER TO INSURANCE RESERVE	94970	29,597	0	29,597	0	29,597	0	0%	
INTEREST TRANSFERRED TO RESERVES	94980	89,726	0	89,726	0	140,005	50,279	56%	Investment returns have been higher than anticipated to date; forecast this will persist for the remainder of the year. Offset by higher investment earnings in account #90310 above.
Subtotal Non-Regional Expenses		1,811,514	0	1,811,514	675,576	1,851,531	40,017	2%	

BUDGET VARIANCE REPORT



WATER UTILITY 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/ AMENDED 2011 BUDGET	2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES \$	PROJECTED VARIANCES %	VARIANCE EXPLANATIONS
<i>Regional Expenses</i>									
GENERAL SERVICES	47150	604,200	31,178	635,378	635,000	635,378	0	0%	
LAB SUPPLIES, SAMPLING, ANALYSIS	47151	27,115	1,399	28,514	29,000	28,514	0	0%	
INSPECTIONS	47152	54,741	2,825	57,566	58,000	57,566	0	0%	
MAINTENANCE	47153	232,266	11,986	244,252	244,000	244,252	0	0%	
TREATMENT & DISINFECTION	47154	37,347	1,927	39,274	39,000	39,274	0	0%	
UTILITIES	47155	90,553	4,673	95,226	95,000	95,226	0	0%	
REGIONAL WATER MFA DEBT	47242	370,311	459,318	829,629	214,440	829,629	0	0%	
<i>Subtotal Regional Expenses</i>		1,416,533	513,306	1,929,839	1,314,440	1,929,839	0	0%	
Total Expense		3,228,047	513,306	3,741,353	1,990,016	3,781,370	40,017	1%	
GRAND TOTAL: WATER UTILITY - FUNDS AVAILABLE FOR TRANSFER TO THE WATER CAPITAL RESERVE FUND									
	94110	2,513,052	-512,923	2,000,128	3,241,894	1,994,490	-5,638	0%	

BUDGET VARIANCE REPORT



SEWER UTILITY 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/ AMENDED 2011 BUDGET	2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES \$	PROJECTED VARIANCES %	VARIANCE EXPLANATIONS
Revenue									
Non-Regional Revenue									
LOCAL IMP CEDAR VALLEY SEWER EXTENSION	95111	-51,019	0	-51,019	-48,019	-48,018	3,001	-6%	
FLAT RATES	95140	-3,090,000	0	-3,090,000	-3,065,214	-3,065,214	24,786	-1%	Many suites have received double utility exemptions.
SEWER RATES METERED	95150	-430,000	0	-430,000	-177,114	-385,000	45,000	-10%	Water usage lower than expected.
RESIDENTIAL METERED SEWER	95160	0	0	0	0	-5,856	-5,856	>100%	Residential meter program is new.
HOLDING TANK WASTER HAULER FEES	95200	-3,825	0	-3,825	-3,697	-3,825	0	0%	
INTEREST INCOME	95310	-79,488	0	-79,488	0	-182,556	-103,068	130%	Investment returns higher than anticipated forecasted for the remainder of the year see transfer to reserves account #99980 below.
PENALTIES ON METERED SEWER	95320	-2,800	0	-2,800	-2,830	-4,000	-1,200	43%	Lower compliance than previously.
PENALTIES ON FLAT RATE SEWER	95330	-26,000	0	-26,000	-29,803	-29,806	-3,806	15%	Increase in number of customers missing the July 4th due date.
THIRD PARTY WORK ORDERS	96020	0	0	0	-1,185	-9,000	-9,000	>100%	Offset by expense in account #96020 below.
SANITARY SERVICE CONNECTION	97750	-14,489	0	-14,489	-44,589	-51,000	-36,511	252%	Additional request see off-setting expenses in account #97750 below.
SEWER CONNECTION ADMIN FEE	97760	-10,430	0	-10,430	-12,715	-13,000	-2,570	25%	
SANITARY SERVICE DISCONNECTIONS	97770	-760	0	-760	-1,132	-1,132	-372	49%	More disconnects applied for than anticipated.
PENITENTIARY CATCHMENT AREA FEE	97780	-31,774	0	-31,774	0	0	31,774	100%	No developments in the specified area have completed to date.
SEWER MFA DEBT	99010	-10,739	0	-10,739	0	-10,739	0	0%	
Subtotal Non-Regional Revenue		-3,751,324	0	-3,751,324	-3,386,298	-3,809,146	-57,822	2%	
Regional Revenue									
DISPOSAL FEES	87001	-16,416	872	-15,544	-16,000	-13,601	1,943	-13%	Septage disposal traffic has been less than anticipated.
INDUSTRIAL SURCHARGE FEES	87003	-194,940	10,355	-184,585	-184,000	-194,300	-9,715	5%	
BIOSOLIDS FABRICATED SOILS	87004	-30,780	1,635	-29,145	-29,000	-27,202	1,943	-7%	Biosolids sales under new distribution agreement are slightly below expectations.
CONTRACT RECOVERY	87007	-101,369	101,369	0	0	0	0	0%	
SUMAS SYSTEM CONTRIBUTIONS	87008	-21,956	1,166	-20,790	-21,000	-20,207	583	-3%	
REGIONAL SEWER MFA DEBT	87247	-44,185	0	-44,185	0	-44,185	0	0%	
Subtotal Regional Revenue		-409,646	115,397	-294,249	-250,000	-299,495	-5,246	2%	
Total Revenue		-4,160,970	115,397	-4,045,573	-3,636,298	-4,108,641	-63,068	2%	

BUDGET VARIANCE REPORT



SEWER UTILITY 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/ AMENDED 2011 BUDGET	2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES		VARIANCE EXPLANATIONS
							\$	%	
Expense									
Non-Regional Expenses									
ADMIN RECOVERY FEE	96000	436,902	0	436,902	0	426,317	-10,585	-2%	Tied to revenues, less than anticipated in Final Budget.
SYSTEM ADMINISTRATION	96010	319,167	0	319,167	159,200	319,167	0	0%	
THIRD PARTY WORK ORDERS	96020	0	0	0	8,142	9,000	9,000	>100%	Offset by revenue in account #96020 above.
SMALL EQUIPMENT MAINTENANCE	96030	4,719	0	4,719	1,519	4,719	0	0%	
MONTHLY EQUIPMENT RENTALS	96040	6,615	0	6,615	4,956	6,615	0	0%	
LIFT STATION MAINTENANCE	96100	154,637	0	154,637	102,471	154,637	0	0%	
HEALTH & SAFETY PROGRAM	96310	13,339	0	13,339	7,268	13,339	0	0%	
MANHOLES	97400	18,797	0	18,797	10,078	17,500	-1,297	-7%	
MANHOLE INSPECTION PROGRAM	97410	9,080	0	9,080	9,622	9,622	542	6%	
TV. INSPECTIONS	97440	35,600	0	35,600	27,026	35,000	-600	-2%	
FORCE MAINS	97460	44,255	0	44,255	17,753	44,255	0	0%	
SYSTEM FLUSHING	97510	86,270	0	86,270	24,269	85,000	-1,270	-1%	
COMPLAINT FLUSHING	97520	2,117	0	2,117	0	2,000	-117	-6%	
GRAVITY MAIN MAINTENANCE	97550	24,500	0	24,500	36,550	45,000	20,500	84%	Harbour Ave Sewer Main Repair - estimated cost to repair.
SERVICE CONNECTION MAINTENANCE	97580	63,765	0	63,765	59,991	63,765	0	0%	
LOCATE/MAP SERVICE CONNECTIONS	97590	882	0	882	0	800	-82	-9%	
SANI-DUMP MAINTENANCE	97620	1,218	0	1,218	5,074	1,200	-18	-1%	
PRESERVICING	97680	1,793	0	1,793	919	1,793	0	0%	
SANITARY SERVICE CONNECTION	97750	15,529	0	15,529	17,573	30,000	14,471	93%	Additional costs due to increased requests see account #97750 above.
SANITARY SERVICE DISCONNECTIONS	97770	819	0	819	1,567	1,700	881	108%	
SURVEY	97800	533	0	533	0	500	-33	-6%	
ENGINEERING DESIGN	97820	7,823	0	7,823	0	2,000	-5,823	-74%	
MFA DEBT	99010	66,866	399,078	465,944	15,312	462,932	-3,012	-1%	
TRANS TO LEGAL RESERVE FUND	99930	5,181	0	5,181	0	5,181	0	0%	
TRANS TO INFORMATION SERV RESERVE	99945	25,217	0	25,217	0	25,217	0	0%	
TRANSFER TO INSURANCE RESERVE	99970	29,597	0	29,597	0	29,597	0	0%	
INTEREST TRANSFERRED TO RESERVES	99980	79,488	0	79,488	0	182,556	103,068	130%	Investment returns higher than anticipated forecast for the remainder of the year, see investment earnings in account #95310 above.
Subtotal Non-Regional Expenses		1,454,708	399,078	1,853,786	509,290	1,979,412	125,626	7%	
Regional Expenditures									
GENERAL SERVICES	87150	298,361	-15,849	282,512	283,000	222,474	-60,038	-21%	Reduced spending on Anammox pilot project.
GENERAL PLANT MAINTENANCE	87151	50,684	-2,692	47,992	48,000	47,992	0	0%	
WASTEWATER TREATMENT OPERATIONS	87152	354,586	-18,836	335,750	336,000	301,165	-34,585	-10%	Low chemical consumption due to new centrifuges requiring less chemicals than anticipated.
WASTEWATER TREATMENT MAINTENANCE	87153	194,324	-10,322	184,002	184,000	184,002	0	0%	
WASTEWATER TESTING & ANALYSIS	87154	135,432	-7,194	128,238	128,000	111,140	-17,098	-13%	One position is on temporary leave, not expected to be back-filled during the absence.
BIOSOLIDS MANAGEMENT	87155	145,897	-7,750	138,147	138,000	104,145	-34,002	-25%	Soil production and transport costs are less than anticipated.
REGIONAL SEWER DEBT	87247	233,387	117,564	350,951	44,055	350,951	0	0%	
Subtotal Regional Expenses		1,412,671	54,921	1,467,592	1,161,055	1,321,869	-145,723	-69%	
Total Expense - Regional & Non-Regional		2,867,379	453,999	3,321,378	1,670,345	3,301,281	-20,097	-1%	
GRAND TOTAL: SEWER UTILITY - FUNDS AVAILABLE FOR TRANSFER TO THE SEWER CAPITAL RESERVE FUND									
	99110	1,293,591	-569,396	724,195	1,965,952	807,360	83,165	11%	

BUDGET VARIANCE REPORTS



FORESTRY 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/ AMENDED 2011 BUDGET	2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES		VARIANCE EXPLANATIONS
							\$	%	
Revenue									
SHAKE & SHINGLE	19600	-5,000	0	-5,000	0	0	5,000	100%	Poor market and reduction in our forest of available product; no activity.
MISCELLANEOUS	19620	-18,000	0	-18,000	-7,007	-15,000	3,000	-17%	A little lower public and commercial interest for these activities in 2011.
COST CLAIM REVENUE	19700	0	0	0	0	0	0	0%	
ROAD USER REVENUE	19710	-10,000	0	-10,000	0	0	10,000	100%	Contractors doing more road maintenance, made up by lower cost is account #38900 below.
SALE OF FIXED ASSETS FORESTRY EQUIP	38605	0	0	0	-5,100		0	0%	
FOREST LAKE ROAD BUSINESS PLAN	38805	0	-100,000	-100,000	0	-30,000	70,000	-70%	Most work on Phase 2 Master Plan will take place in 2012. See off-setting costs in account #38805 below.
SEEDLINGS	39240	0	0	0	-2,673	-2,673	-2,673	>100%	Surplus seedling sales to Province of BC.
PERMITS	39850	-5,000	0	-5,000	0	-1,000	4,000	-80%	Lower public and commercial interest for these activities in 2011.
LOG SALES	80100	-3,108,500	0	-3,108,500	-1,094,994	-2,823,093	285,407	-9%	Actual production now estimated to be about 13% (5,500 m ³) < budget.
DIRECT LOGGING EXPENSES	80140	0	0	0	-390		0	0%	
Total Revenue		-3,146,500	-100,000	-3,246,500	-1,110,164	-2,871,766	374,734	-12%	

BUDGET VARIANCE REPORTS



FORESTRY 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/ AMENDED 2011 BUDGET	2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES		VARIANCE EXPLANATIONS
							\$	%	
Expense									
ADMIN RECOVERY FEE	38500	150,000	0	150,000	0	143,405	-6,595	-4%	
ADMINISTRATION	38510	449,717	0	449,717	297,427	430,000	-19,717	-4%	Less cost as clerical staff is now 2/3 position instead of full-time.
MFA LEASE	38515	42,195	0	42,195	22,354	42,195	0	0%	
TREE FARM LICENSE	38600	21,787	0	21,787	22,059	22,059	272	1%	
VANDALISM	38610	17,812	0	17,812	13,181	14,000	-3,812	-21%	Cost reduction or deferment to recognize still-recovering forest economy.
SMALL TOOLS & EQUIPMENT	38630	1,500	0	1,500	2,835	3,000	1,500	100%	To replace significant amount of stolen tools from logging site.
SUPPLIES	38640	400	0	400	0	400	0	0%	
GENERAL EXPENSES	38650	50,114	0	50,114	24,325	40,000	-10,114	-20%	Cost reduction or deferment to recognize still-recovering forest economy.
SHAKE AND SHINGLE STUMPAGE	38660	798	0	798	0	0	-798	100%	No activity in shake block harvest this year.
ROADS	38800	4,047	0	4,047	0	4,047	0	0%	
FOREST LAKE ROAD BUSINESS PLAN	38805	0	100,000	100,000	61	30,000	-70,000	-70%	Most work on Phase 2 Master Plan will take place in 2012 see reduction in revenue in account #38805 above.
WEST STAVE	38900	60,000	0	60,000	12,768	40,000	-20,000	-33%	Cost reduction or deferment to recognize still-recovering forest economy.
BRIDGES - MAINTENANCE	38920	10,592	0	10,592	0	8,000	-2,592	-24%	Cost reduction or deferment to recognize still-recovering forest economy.
TIMBER CRUISING	39100	5,195	0	5,195	2,374	5,195	0	0%	
INVENTORY	39110	2,000	0	2,000	0	2,000	0	0%	
BLOCK LAYOUT	39120	15,220	0	15,220	12,841	16,000	780	5%	
RESIDUE SAMPLE	39130	2,625	0	2,625	1,148	2,625	0	0%	
SILVICULTURE SURVEYS	39150	2,000	0	2,000	0	1,000	-1,000	-50%	Doing more with in-house staff rather than consultant.
SPRING PLANTING-CROWN	39200	31,828	0	31,828	33,022	33,022	1,194	4%	
SEEDLINGS	39240	35,000	0	35,000	35,010	35,010	10	0%	
LANDINGS & ROADSIDE	39320	2,110	0	2,110	178	2,110	0	0%	
PATROL & SUPPRESSION	39330	21,818	0	21,818	10,834	12,000	-9,818	-45%	Wet season with lower fire hazard; less fire duty and patrols.
BRUSHING & WEEDING	39400	24,000	0	24,000	26,975	27,000	3,000	13%	Encountered some heavier brush to deal with in program.
PROTECTION/BURNING PERMITS	39430	1,206	0	1,206	0	1,206	0	0%	
WEATHER STATION	39440	2,618	0	2,618	908	2,618	0	0%	
MAINTENANCE	39700	4,042	0	4,042	2,206	4,042	0	0%	
SIGNS	39800	1,670	0	1,670	0	1,000	-670	-40%	Cost reduction or deferment to recognize still-recovering forest economy.
EDUCATION	39810	1,595	0	1,595	3,761	4,000	2,405	151%	Unforeseen training for new falling and logging safety standards.
ENVIRONMENT	39820	7,519	0	7,519	3,618	5,000	-2,519	-34%	Cost reduction or deferment to recognize still-recovering forest economy.
PERMITS	39850	3,345	0	3,345	1,335	2,000	-1,345	-40%	Less activity than anticipated.
TRANSFER TO LEGAL RESERVE	39915	1,727	0	1,727	0	1,727	0	0%	
TRANS TO INFORMATION SERV RESERVE	39945	11,940	0	11,940	0	11,940	0	0%	
TRANSFER TO INSURANCE RESERVE	39960	9,865	0	9,865	0	9,865	0	0%	
LOGGING & ROAD EXPENSES	80140	1,492,091	0	1,492,091	1,134,994	1,320,447	-171,644	-12%	Actual production now estimated to be about 13% (5,500 m ³) < budget.
DRY LAND SORT SERVICES	80160	514,650	0	514,650	289,118	439,650	-75,000	-15%	Actual production now estimated to be about 13% (5,500 m ³) < budget.
COMMISSION & MISC.	80170	127,500	0	127,500	62,114	121,119	-6,381	-5%	Actual production now estimated to be less but unit cost has risen.
Total Expense		3,130,526	100,000	3,230,526	2,015,446	2,837,682	-392,844	-12%	
GRAND TOTAL: FORESTRY PROFIT - FUNDS AVAILABLE TO TRANSFER TO THE FORESTRY RESERVE FUND									
	39910	15,974	0	15,974	-905,281	34,084	18,110	113%	

BUDGET VARIANCE REPORTS



EQUIPMENT 2011

PROJECT DESCRIPTION	PROJECT NO.	FINAL 2011 BUDGET	BUDGET AMENDMENTS	FINAL/ AMENDED 2011 BUDGET	2011 YEAR TO DATE RESULTS	PROJECTED 2011 YEAR-END BALANCES	PROJECTED VARIANCES \$	PROJECTED VARIANCES %	VARIANCE EXPLANATIONS
Revenue									
EQUIPMENT POOL ADMINISTRATION	50850	-270,935	0	-270,935	-185,533	-210,228	60,707	-22%	Admin charge out time lower than budgeted due to staff working on other projects and staff illness.
FUEL	50890	-20,500	0	-20,500	-15,867	-24,910	-4,410	22%	RCMP fuel sales not included in 2011 budget.
VEHICLE REVENUE	various	-2,065,103	0	-2,065,103	-1,211,403	-1,703,210	361,893	-18%	Slightly less equipment usage than projected, some result of seasonal cycles. See off setting reduction in operating costs below.
Total Revenue		-2,356,538	0	-2,356,538	-1,412,803	-1,938,348	418,190	-18%	
Expense									
EQUIPMENT POOL ADMINISTRATION	50850	184,513	0	184,513	148,446	163,881	-20,632	-11%	Less total staff time spent on administration.
ADMIN RECOVERY FEE	50855	47,130	0	47,130	0	38,766	-8,364	-18%	Lower due to lower anticipated gross revenues.
MAINTENANCE OF SHOP EQUIPMENT	50860	34,946	0	34,946	10,983	34,000	-946	-3%	
FUEL	50890	19,586	0	19,586	9,364	17,000	-2,586	-13%	Lower costs than expected .
TRANSFER TO INFORMATION SERVICES RESI	50940	11,940	0	11,940	0	11,940	0	0%	
VEHICLE COSTS	various	1,354,226	0	1,354,226	650,468	960,043	-394,183	-29%	Lower operational costs, less parts and labour, combined with lower revenue.
Total Expense		1,652,341	0	1,652,341	819,260	1,225,630	-426,711	-26%	
GRAND TOTAL: EQUIPMENT - FUNDS AVAILABLE FOR TRANSFER TO THE EQUIPMENT REPLACEMENT RESERVE FUND									
	50900	704,197	0	704,197	0	712,718	8,521	1%	