

**VILLAGE OF FRUITVALE
COMMITTEE OF THE WHOLE MEETING AGENDA
Council Chambers
MONDAY, MAY 27, 2019**

A. CALL TO ORDER - 4 PM

B. ADOPTION OF THE AGENDA

C. DELEGATIONS, PRESENTATIONS & RECOGNITIONS

D. UNFINISHED BUSINESS

- a) 2019 - 2022 Strategic Plan - General Discussion of Draft Document
- b) 2019 Quarterly Financial Variance Report

E. DISCUSSION ITEMS & PUBLIC COMMENT

F. EMERGENT CORRESPONDENCE

G. ADJOURNMENT



THE CORPORATION OF
THE VILLAGE OF FRUITVALE

In the "HEART OF THE BEAVER VALLEY"

Date: May 13, 2019
To: Mike Maturo, CAO
From: Kelli Tuttle, MFCS
SUBJECT: **2019 1st Quarter Financial Variance Report**

Introduction and Analysis:

Financial Variance Reports are compiled quarterly for Council review. The 2019 1st quarter financials are on track to meet budgeted figures although two areas are noted for close monitoring.

1. Snow management for the 1st quarter of 2019 has spent 92% of the budgeted amount with the potential for 2 more months of snow during November and December.
2. Business licensing and dog licensing revenue is low for 2019. Licenses are due for renewal January 1st of each year and the shortfall in revenue may be contributable to a shrinking license base or a trend toward non-compliance.

Further explanation of variance highlights are included at the end of each department's report.

Recommendations:

THAT Council receive the 2019 1st Quarter Variance Report for information.

Alternatives: N/A

Budget Impacts – N/A

Bylaw/Policy – N/A



**1st Quarter
Variance Report
March 31, 2019**

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Executive Summary

Variance reports are compiled quarterly for Council review. The reports follow from the budget process in the same format and style.

First quarter spending should be approximately 25% of the budget with exceptions for annual billings and one-time annual expenditures. Tax notices, garbage, waste water and water utility user fee payments are invoiced annually and appear in the report as invoiced creating variances from the 25% target. Expenditures for dues, memberships and subscriptions along with insurance and debt servicing payments are all one-time annual payments that also create variances from the 25% target.

Operating Performance

The overall results for the Village of Fruitvale are slightly below target for the first quarter. This is explained through the seasonal aspects of much of the work performed by Village employees. While the first quarter results are presented for January to March, most work in the Public Works department proceeds in the spring, summer and fall with the exception of snow removal which keeps expenditures low during the first quarter. Tax notices are not recorded until May and grants from the RDKB and the Small Communities Grant are not received prior to May which keeps revenues below the target of 25%.

Operating expenditures appear to be on target for 2019 although snow management expenditures are high for 3 out of the 5 months of which snow may occur. Snow management expenses are being carefully monitored and will continue to be monitored during November and December of 2019.

Business and Dog Licensing is low for 2019. Renewal of these licenses are due in January and reminder notices to past license holders have been sent. The low revenue from these sources may be an indication that the licensing base may be shrinking which may be a cause for concern. If the licensing base is not shrinking than there should be an increase in general bylaw revenue for fines associated with non-renewal of licenses.

Capital Projects

Capital projects carried over from 2018 are ongoing. The furnaces have been replaced at the FMC. Waste Water Treatment Plant upgrades are continuing with the waste water SCADA replacement complete.

Initiatives

New initiatives for 2019 have not yet been undertaken without budget approval for the initiatives.

Concluding Comments

The first quarter results for the Village of Fruitvale are generally on track. Licensing revenue and snow management expenditures may require extra monitoring and analysis to keep these areas on track.

Operating Summary by Department

Target 25%	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 March YTD	% of Budget	2019 Budget	2019 Actual	% of Budget
Revenues									
General	2,342,349	2,306,290	2,344,109	2,577,740	2,462,359	96%	2,754,700	109,890	3.99%
Council	750	-	2,300	1,000	2,300	230%	8,150	8,650	106.13%
Finance and Corporate Services	927,459	585,035	626,545	566,750	520,160	92%	566,215	2,168	0.38%
Facilities	-	-	-	-	-	0%	-	-	-
RDKB	169,370	161,540	163,581	161,228	123,984	77%	146,315	9,401	6.43%
Bylaw	20,008	16,771	23,270	21,570	14,807	69%	10,680	16,459	154.11%
Public Works	253,943	106,384	251,923	252,425	260,470	103%	265,584	83,345	31.38%
Storm Drains	-	-	3,689	3,750	19,957	532%	-	-	-
Solid Waste	65,615	72,331	78,043	82,425	78,556	95%	80,300	71,511	89.05%
Cemetery	36,361	34,039	42,885	35,000	36,003	103%	38,160	13,422	35.17%
Community Services	89,783	92,509	94,767	62,422	115,238	185%	105,289	14,214	13.50%
Planning & Development	4,000	11,150	10,400	1,500	700	47%	900	200	22.22%
Parks & Recreation	-	-	1,520	10,500	6,754	64%	8,015	95	1.19%
Waste Water	344,309	373,747	393,185	447,371	440,472	98%	510,167	341,523	66.94%
Water	337,493	351,383	349,137	415,350	382,307	92%	431,909	379,033	87.76%
Capital	1,029,705	686,299	206,041	2,830,404	3,001,546	106%	1,078,398	99,388	9.22%
Total Revenues	5,621,145	4,797,477	4,591,395	7,469,435	7,465,614	100%	6,004,782	1,149,299	19.14%
Expenditures									
General	1,750,632	1,702,632	1,672,173	1,776,267	1,778,852	100%	1,872,229	-	0.00%
Council	67,679	53,621	71,063	68,839	71,511	104%	80,581	20,671	25.65%
Finance and Corporate Services	590,112	608,415	840,082	741,518	610,981	82%	697,425	225,114	32.28%
Facilities	26,751	17,315	24,998	31,517	40,345	128%	26,371	4,050	15.36%
Recreation & Culture	114,705	110,459	213,216	147,358	223,608	152%	144,315	14,723	10.20%
Protective Services	56,853	53,485	57,189	61,454	60,625	99%	67,752	2,349	3.47%
Public Works	466,999	395,765	697,653	536,500	857,827	160%	718,238	204,954	28.54%
Storm Drains	50,160	20,143	34,611	39,500	53,828	136%	34,375	6,800	19.78%
Solid Waste	57,796	56,722	68,874	80,430	70,903	88%	78,898	11,416	14.47%
Cemetery	35,491	42,991	38,645	35,000	36,892	105%	38,160	9,563	25.06%
Community Services	128,927	138,115	133,435	116,034	120,347	104%	121,396	29,150	24.01%
Planning & Development	6,667	16,118	6,187	22,187	7,652	34%	10,000	-	0.00%
Parks & Recreation	55,307	62,872	55,640	61,645	62,061	101%	56,508	5,028	8.90%
Waste Water	116,998	333,406	379,893	344,195	357,646	104%	510,329	65,973	12.93%
Water	331,924	285,605	337,967	415,350	382,307	92%	431,909	95,412	22.09%
Capital	1,764,144	902,277	51,601	2,991,641	582,856	19%	1,078,398	366,634	34.00%
New Initiatives							37,898	-	0.00%
Total Expenditures	5,621,145	4,799,943	4,683,227	7,469,435	5,318,242	71%	6,004,782	1,061,836	17.68%
Net Revenue/(Expenditure)	0	(2,465)	(91,832)	0	2,147,372	0%	0	87,463	

Variance Highlights

General Revenues will not meet budget targets until tax notices are recorded.
 Finance & Corporate Services revenue will remain below target until the Small Communities Grant is received.
 RDKB revenue will remain low until lump sum receipts from the Regional District are received.
 Solid waste, waste water and water revenues are above target due to the annual user fee billing done in March.
 Department expenditures are on target for the first quarter of 2019.

Operating Summary by Type

Target 25%	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 March YTD	% of Budget	2019 Budget	2019 Actual	% of Budget
Revenues									
Property Taxes	542,478	557,219	628,528	746,514	639,226	86%	865,538	109,890	12.70%
Grants in Lieu of Taxes	29,869	29,490	29,769	40,959	27,922	68%	31,104	-	0.00%
Franchise Fees	17,415	15,410	13,638	14,000	16,937	121%	16,937	-	0.00%
Collections for Other Agencies	1,752,587	1,704,171	1,672,174	1,776,267	1,778,273	100%	1,841,120	-	0.00%
Grants from Prov & Local Gov't	1,202,152	1,419,888	1,038,945	2,272,579	2,376,396	105%	1,734,898	105,934	6.11%
Sales of Goods and Services	71,688	62,193	62,133	58,772	60,215	102%	40,243	20,417	50.73%
User Fees	649,523	681,785	706,989	799,956	748,109	94%	843,069	792,196	93.97%
Parcel Tax	94,440	110,345	114,300	151,000	152,825	101%	188,750	1,400	0.74%
Internal Transfers							265,584	83,345	31.33%
Cost Recoveries, Permits, Donations	304,068	165,183	324,919	305,245	323,747	106%	31,220	22,089	70.75%
Capital Borrowing	219,994	-	-	1,304,143	1,341,963	103%	124,168	-	0.00%
Reserve Transfers	736,931	51,794	-	-	-	0%	22,150	14,028	63.33%
						0%			
Total Revenues	5,621,145	4,797,477	4,591,395	7,469,435	7,465,614	100%	6,004,782	1,149,299	19.14%
Expenditures									
Salaries, Wages, and Benefits	1,075,164	1,071,196	1,065,693	1,190,017	1,100,543	92%	1,343,793	302,029	22.48%
Training, Education & Accomodations	42,756	33,805	51,315	59,423	48,382	81%	63,490	14,321	22.56%
General Purchases	6,347	5,549	6,051	4,386	7,463	170%	5,200	725	13.94%
Contract Services	390,135	454,215	363,880	409,077	399,183	98%	472,474	41,870	8.86%
Communications	24,482	16,763	18,776	19,735	21,551	109%	24,205	7,030	29.05%
Dues, Memberships, Subscriptions	27,255	25,766	24,257	26,140	27,730	106%	29,182	16,726	57.32%
Postage	7,455	6,226	7,522	5,900	12,828	217%	10,210	3,482	34.11%
Office Equipment & Maintenance	14,871	19,185	16,364	5,900	16,267	276%	19,465	4,518	23.21%
Safety Equipment & Maintenance	2,919	2,926	3,240	3,000	3,313	110%	3,625	187	5.16%
Materials & Supplies	176,484	205,356	193,694	220,025	195,774	89%	225,075	70,297	31.23%
Advertising	3,287	3,494	1,931	4,500	7,832	174%	5,175	-	0.00%
Insurance	46,607	40,488	33,770	42,189	37,327	88%	39,884	34,052	85.38%
Internal Equipment Rental	245,031	90,049	230,101	242,880	235,623	97%	249,272	83,145	33.36%
Fuel	28,432	23,582	30,453	31,700	34,925	110%	32,131	11,201	34.86%
Taxes & Utilities	112,254	112,542	121,473	127,680	124,259	97%	126,103	28,422	22.54%
Transfer to Reserves	2,360	17,375	874	2,000	2,973	149%	213,867	-	0.00%
Bank Charges, Interest	5,528	8,521	65,722	74,011	91,654	124%	72,714	17,807	24.49%
Tax rebates, bad debts, penalites, discounts	26,619	26,792	26,924	13,630	26,646	195%	14,353	5,778	40.25%
Grants to Others	200	-	1,750	-	-	0%	-	-	-
Other	(221,726)	(78,144)	200,804	27,605	15,031	54%	13,796	1,064	7.71%
Amortization	-	-	389,726	-	494,685	0%	-	-	-
Debt Principle	89,908	109,347	105,134	191,729	52,548	27%	52,548	52,548	100.00%
Council Events	-	-	-	-	-	0%	-	-	-
Collections for Other Agencies	1,750,632	1,702,632	1,672,173	1,776,267	1,778,852	100%	1,871,924	-	0.00%
Capital	1,764,144	902,277	51,601	2,991,641	582,856	19%	1,078,398	366,634	34.00%
New Initiatives							37,898	-	0.00%
Total Expenditures	5,621,145	4,799,943	4,683,227	7,469,435	5,318,242	71%	6,004,782	1,061,836	17.68%
Net Revenue/(Expenditure)	0	(2,465)	(91,832)	0	2,147,372	0%	0	87,463	

Variance Highlights

User Fee revenue is above target due to the annual billing for garbage, waste water and water.

Sales of Goods and Services is above target due to excellerated revenues in cemetery services for the first quarter of 2019.

Property taxes, parcel taxes, franchise fees and grants in lieu have yet to be recorded and invoiced.

Permit revenue has exceeded the target due to 2018 development permit revenue not being received until 2019.

Dues, memberships and subscriptions along with insurance and debt principle are over target because these are one-time annual expenditures. No other expenses will be recorded through these accounts during the year.

All other revenues and expenditures remain on target for 2019.

Department - General

Target	25.0%		2015	2016	2017	2018	2018	% of	2019	2019	% of
By Type			Actual	Actual	Actual	Budget	March YTD	Budget	Budget	Actual	Budget
Revenues											
Property Taxes			542,478	557,219	628,528	746,514	639,226	86%	865,538	109,890	12.70%
Grants in Lieu of Taxes			29,869	29,490	29,769	40,959	27,922	68%	31,104	-	0.00%
Franchise Fees			17,415	15,410	13,638	14,000	16,937	121%	16,937	-	0.00%
Collections for Other Agencies			1,752,587	1,704,171	1,672,174	1,776,267	1,778,273	100%	1,841,120	-	0.00%
Total Revenues			2,342,349	2,306,290	2,344,109	2,577,740	2,462,359	96%	2,754,700	109,890	3.99%
Expenditures											
Collections for Other Agencies			1,750,632	1,702,632	1,672,173	1,776,267	1,778,852	100%	1,871,924	0	0.00%
								0%			
								0%			
								0%			
Total Expenditures			1,750,632	1,702,632	1,672,173	1,776,267	1,778,852	100%	1,871,924	0	0.00%
Net Revenue/(Expenditure)			591,717	603,658	671,936	801,473	683,507	85%	882,776	109,890	12.45%

Variance Highlights

General Revenues will not meet targets until the taxation notices are recorded by the end of May.
 Collections for Other Agencies are not due until tax notices are collected.

Department - Council

Target	25.0%								
By Type	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 March YTD	% of Budget	2019 Budget	2019 Actual	% of Budget
Revenues									
Grants									
Sales of Goods and Services									
User Fees									
Parcel Tax									
Cost recoveries, permits, donations	750	-	2,300	1,000	2,300	230%	1,000	1,500	150.00%
Borrowings									
Reserve transfers							7,150	7,150	100.00%
Total Revenues	750	0	2,300	1,000	2,300	230%	8,150	8,650	106.13%
Expenditures									
Salaries, Wages, and Benefits	37,906	37,749	42,092	40,840	39,740	97%	42,445	10,646	25.08%
Training, Education & Accomodations	23,425	10,323	20,961	21,573	19,883	92%	30,365	9,300	30.63%
General Purchases	6,347	5,549	6,051	4,386	7,463	170%	5,200	725	13.94%
Contract Services						0%			
Communications						0%			
Dues, Memberships, Subscriptions	-	-	1,958	2,040	4,425	217%	2,571	-	0.00%
Postage						0%			
Office Equipment & Maintenance						0%			
Safety Equipment & Maintenance						0%			
Materials & Supplies						0%			
Advertising						0%			
Insurance						0%			
Internal Equipment Rental						0%			
Fuel						0%			
Taxes & Utilities						0%			
Transfer to Reserves						0%			
Bank Charges, Interest						0%			
Tax rebates, bad debts, penalites, discounts						0%			
Grants to Others						0%			
Other						0%			
Amortization						0%			
Debt Principle						0%			
Events						0%			
Total Expenditures	67,679	53,621	71,063	68,839	71,511	104%	80,581	20,671	25.65%
Net Revenue/(Expenditure)	(66,929)	(53,621)	(68,763)	(67,839)	(69,211)	102%	(72,431)	(12,021)	16.60%

Variance Highlights

Council expenditures are on track
 Donations to the 2018 Jingle Down Main event were received from the RDKB in 2019

Department - Finance and Corporate Services

Target	25.0%	2015	2016	2017	2018	2018	% of	2019	2019	% of
By Department		Actual	Actual	Actual	Budget	March YTD	Budget	Budget	Actual	Budget
Revenues										
Administrative Services		13,574	11,233	9,644	5,650	16,574	293%	1,075	319	29.63%
Financial Services		913,885	573,802	616,901	561,100	503,586	90%	565,140	1,850	0.33%
Legislative Services							0%			
Information Technology							0%			
Human Resources							0%			
Total Revenues		927,459	585,035	626,545	566,750	520,160	92%	566,215	2,168	0.38%
		-	-	-	-	(20,177)		-		
Expenditures										
Administrative Services		109,754	64,744	71,864	98,924	47,406	48%	284,073	88,818	31.27%
Financial Services		406,443	397,320	693,146	546,044	502,967	92%	351,877	118,908	33.79%
Legislative Services		-	-	-	9,200	14,333	156%	-	-	
Information Technology		57,575	119,064	60,721	58,750	35,411	60%	50,750	12,704	25.03%
Human Resources		16,340	27,287	14,351	28,600	10,863	38%	10,725	4,684	43.67%
Total Expenditures		590,112	608,415	840,082	741,518	610,981	82%	697,425	225,114	32.28%
		-	-	-	-	-		-		

Department - Finance and Corporate Services

By Type	2015	2016	2,017	2,018	2,018	% of	2019	2019	% of	
	Actual	Actual	Actual	Budget	March YTD	Budget				Budget
Revenues										
Grants	485,776	529,869	581,402	536,100	468,128	87%	546,025	-	0.00%	
Sales of Goods and Services	13,574	11,233	9,644	5,650	16,574	293%	1,075	319	29.63%	
User Fees						0%				
Parcel Tax						0%				
Cost recoveries, permits, donations	28,465	32,831	35,499	25,000	35,458	142%	19,115	1,850	9.68%	
Borrowings						0%				
Reserve transfers	399,644	11,102	-	-	-	0%	-	-		
Total Revenues	927,459	585,035	626,545	566,750	520,160	92%	566,215	2,168	0.38%	
	-	-	-	-	(20,177)		-	-		
Expenditures										
Salaries, Wages, and Benefits	308,382	263,476	244,359	315,227	314,405	100%	420,238	108,805	25.89%	
Training, Education & Accomodations	15,612	15,320	10,230	19,750	12,198	62%	9,700	1,483	15.29%	
General Purchases						0%				
Contract Services	64,465	110,250	63,028	58,050	52,591	91%	55,000	2,078	3.78%	
Communications	5,919	3,362	4,397	4,405	3,433	78%	3,988	1,454	36.45%	
Dues, Memberships, Subscriptions	25,083	25,224	22,199	24,000	23,057	96%	26,360	16,528	62.70%	
Postage	5,237	3,876	5,174	5,500	6,257	114%	7,610	2,804	36.84%	
Office Equipment & Maintenance	9,857	18,915	15,965	5,400	14,386	266%	18,665	4,518	24.21%	
Safety Equipment & Maintenance	2,639	2,595	2,967	3,000	2,963	99%	3,625	187	5.16%	
Materials & Supplies	12,022	9,442	5,721	7,550	10,331	137%	8,530	1,550	18.17%	
Advertising	3,287	3,494	1,931	4,000	6,599	165%	3,000	-	0.00%	
Insurance	22,162	18,625	12,943	19,114	16,757	88%	14,947	15,253	102.05%	
Internal Equipment Rental	276	-	200	550	560	102%	500	100	20.00%	
Fuel						0%				
Taxes & Utilities						0%				
Transfer to Reserves						0%				
Bank Charges, Interest	5,528	8,521	65,722	70,261	91,654	130%	72,714	17,807	24.49%	
Tax rebates, bad debts, penalites, discounts	4	109	3	-	3	0%	-	-		
Grants to Others	200	-	1,750	-	-	0%	-	-		
Other	19,530	15,858	278,360	12,982	3,238	25%	-	(0)		
Amortization						0%				
Debt Principle	89,908	109,347	105,134	191,729	52,548	27%	52,548	52,548	100.00%	
Total Expenditures	590,112	608,415	840,082	741,518	610,981	82%	697,425	225,114	32.28%	
	-	-	-	-	-		-	-		
Net Revenue/(Expenditure)	337,347	(23,381)	(213,537)	(174,768)	(90,821)	52%	(131,210)	(222,946)	169.92%	

Variance Highlights

0 0 0 0 0 0 0 0

Administrative Services expenditures are slightly over target due to one time annual payments made on dues and subscriptions as well as liability insurance. Because these expenditures are one-time annual expenditures, expenses for the remainder of the year will be minimal.

Financial Services revenue and Grant revenue does not meet the target due to the Small Communities Grant not yet being received
 Financial Services expenses are slightly over target due to the payment of the principle on long-term debt.

Human Resources expenditures are over target due to legal expenses relating to personnel and labor negotiations.

Postage is over target due to user fee invoicing done in March.

Insurance expenditures are over-budget due to the one-time annual payment of these expenses. No other expenses will be incurred through the Insurance accounts.

Department - Facilities

Target

25.0%

By Department

	2015 Actual	2016 Actual	2,017 Actual	2,018 Budget	2,018 March YTD	% of Budget	2019 Budget		2019 Actual	% of Budget
Revenues										
						0%				
						0%				
Total Revenues	0	0	0	0	0	0%	0	0	0	
Expenditures										
Facilities	26,751	17,315	24,998	18,517	25,678	139%	17,649	-	4,050	22.95%
Middle School	-	-	-	13,000	14,667	113%	8,722	-	-	0.00%
						0%				
Total Expenditures	26,751	17,315	24,998	31,517	40,345	128%	26,371	0	4,050	15.36%

Department - Facilities

By Type	2015	2016	2,017	2,018	2,018	% of	2019	2019	% of		
	Actual	Actual	Actual	Budget	March YTD	Budget				Budget	Actual
Revenues											
Grants						0%					
Sales of Goods and Services						0%					
User Fees						0%					
Parcel Tax						0%					
Cost recoveries, permits, donations						0%					
Borrowings						0%					
Reserve transfers						0%					
Total Revenues	0	0	0	0	0	0%	0	0	0		
Expenditures											
Salaries, Wages, and Benefits		6,129	3,824	1,658	8,192	1,980	24%	3,298	-	400	12.13%
Training, Education & Accomodations							0%				
General Purchases							0%				
Contract Services		7,739	7,420	8,443	15,000	16,342	109%	14,061	-	1,800	12.80%
Communications							0%				
Dues, Memberships, Subscriptions							0%				
Postage							0%				
Office Equipment & Maintenance		5,014	270	399	500	1,881	376%	800	-	-	0.00%
Safety Equipment & Maintenance							0%				
Materials & Supplies		896	1,124	878	1,500	441	29%	1,000	-	154	15.41%
Advertising							0%				
Insurance		661	673	664	1,675	712	43%	1,139	-	681	59.78%
Internal Equipment Rental		868	-	204	350	428	122%	350	-	13	3.57%
Fuel							0%				
Taxes & Utilities		5,444	4,004	4,217	4,300	10,025	233%	5,723	-	1,003	17.52%
Transfer to Reserves							0%				
Bank Charges, Interest							0%				
Tax rebates, bad debts, penalites							0%				
Grants to Others							0%				
Other							0%				
Amortization		-	-	8,535	-	8,536	0%	-	-	-	
Debt Principle							0%				
Total Expenditures	26,751	17,315	24,998	31,517	40,345	128%	26,371	0	4,050	15.36%	
Net Revenue/(Expenditure)	(26,751)	(17,315)	(24,998)	(31,517)	(40,345)	128%	(26,371)	5,146	(4,050)	15.36%	

Variance Highlights

Facilities is well on target to meet the budget
 Insurance expenditures are over target due to the one-time annual nature of the expenditure.

Department - RDKB Support

Target		25.0%								
By Department		2015	2016	2017	2018	2018	% of	2019	2019	% of
		Actual	Actual	Actual	Budget	March YTD	Budget	Budget	Actual	Budget
Revenues										
Community Hall		14,100	14,318	19,028	17,510	13,307	76%	18,500	6,130	33.14%
Recreation & Culture		155,270	147,222	144,553	143,718	110,677	77%	127,815	3,271	2.56%
Capital Assets		-	-	-	-	-	0%	-	-	
							0%			
							0%			
Total Revenues		169,370	161,540	163,581	161,228	123,984	77%	146,315	9,401	6.43%
Expenditures										
Community Hall		81,276	81,442	147,283	93,450	153,754	165%	91,244	14,091	15.44%
Haines Park		33,429	29,017	65,932	53,908	69,854	130%	53,071	632	1.19%
							0%			
Total Expenditures		114,705	110,459	213,216	147,358	223,608	152%	144,315	14,723	10.20%

Department - RDKB Support

By Type	2015	2016	2,017	2,018	2018	% of	2019	2019	% of	
	Actual	Actual	Actual	Budget	March YTD	Budget	Budget	Actual	Budget	
Revenues										
Grants	155,270	147,222	144,553	143,718	110,677	77%	127,815	-	0.00%	
Sales of Goods and Services						76%				
User Fees	14,100	14,318	19,028	17,510	13,307	76%	18,500	6,130	33.14%	
Parcel Tax						0%				
Cost recoveries, permits, donations						0%				
Borrowings						0%				
Reserve transfers						0%		3,271		
Total Revenues	169,370	161,540	163,581	161,228	123,984	77%	146,315	9,401	6.43%	
Expenditures										
Salaries, Wages, and Benefits	35,126	32,128	33,777	39,608	49,269	124%	40,471	1,393	3.44%	
Training, Education & Accomodations						0%				
General Purchases						0%				
Contract Services	38,491	46,933	32,070	55,000	40,720	74%	57,950	3,239	5.59%	
Communications	2,860	3,099	3,478	3,800	3,668	97%	4,000	1,179	29.47%	
Dues, Memberships, Subscriptions						0%				
Postage						0%				
Office Equipment & Maintenance						0%				
Safety Equipment & Maintenance						0%				
Materials & Supplies	10,371	13,941	12,065	14,000	3,073	22%	9,800	675	6.88%	
Advertising						0%				
Insurance	5,537	3,180	4,094	5,000	3,435	69%	6,500	3,301	50.78%	
Internal Equipment Rental	12,254	-	10,906	13,500	10,780	80%	12,500	150	1.20%	
Fuel						0%				
Taxes & Utilities	10,065	11,178	14,241	16,450	12,464	76%	13,094	4,287	32.74%	
Transfer to Reserves						0%				
Bank Charges, Interest						0%				
Tax rebates, bad debts, penalites						0%				
Grants to Others						0%				
Other						0%		500		
Amortization	-	-	102,584	-	100,199	0%	-	-		
Debt Principle						0%				
Total Expenditures	114,705	110,459	213,216	147,358	223,608	152%	144,315	14,723	10.20%	
Net Revenue/(Expenditure)	54,665	51,081	(49,634)	13,870	(99,624)	-718%	2,000	(5,322)	-266.12%	

Variance Highlights

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Recreation and Culture revenues are below target while waiting for RDKB payments that were not approved through the RDKB until April.
Community Hall User Fees are above target while expenses are below indicating a positive position on rental facilities for the first quarter.

Department - Protective Services

Target

25.0%

By Department

	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 March YTD	% of Budget	2019 Budget	2019 Actual	% of Budget
Revenues									
Business	6,835	6,284	8,636	7,000	8,971	128%	5,375	4,520	84.09%
Commercial Vehicle	519	486	-	520	474	91%	475	-	0.00%
Building Permit	9,514	7,559	12,374	10,000	2,874	29%	2,500	10,464	418.56%
Animal Control	2,540	2,118	2,260	3,450	2,488	72%	2,330	1,475	63.30%
General Bylaw	600	325	-	600	-	0%	-	-	-
Total Revenues	20,008	16,771	23,270	21,570	14,807	69%	10,680	16,459	154.11%
Expenditures									
Business						0%			
Commercial Vehicle						0%			
Building	34,267	31,304	35,023	38,057	38,057	100%	44,768	-	0.00%
Animal Control	13,434	13,833	13,903	13,397	13,903	104%	12,984	-	0.00%
General Bylaw	8,677	7,973	7,864	10,000	8,665	87%	10,000	2,349	23.49%
Crime Prevention	475	375	400	-	-	0%	-	-	-
						0%			
Total Expenditures	56,853	53,485	57,189	61,454	60,625	99%	67,752	2,349	3.47%

Department - Protective Services

By Type	2015	2016	2,017	2,018	2,018	% of	2019	2019	% of
	Actual	Actual	Actual	Budget	March YTD	Budget	Budget	Actual	Budget
Revenues									
Grants						0%			
Sales of Goods and Services						0%			
User Fees						0%			
Parcel Tax						0%			
Cost recoveries, permits, donations	20,008	16,771	23,270	21,570	14,807	69%	10,680	16,459	154.11%
Borrowings						0%			
Reserve transfers						0%			
Total Revenues	20,008	16,771	23,270	21,570	14,807	69%	10,680	16,459	154.11%
Expenditures									
Salaries, Wages, and Benefits						0%			
Training, Education & Accomodations						0%			
General Purchases						0%			
Contract Services	56,853	53,485	57,189	61,454	60,625	99%	67,752	2,349	3.47%
Communications						0%			
Dues, Memberships, Subscriptions						0%			
Postage						0%			
Office Equipment & Maintenance						0%			
Safety Equipment & Maintenance						0%			
Materials & Supplies						0%			
Advertising						0%			
Insurance						0%			
Internal Equipment Rental						0%			
Fuel						0%			
Taxes & Utilities						0%			
Transfer to Reserves						0%			
Bank Charges, Interest						0%			
Tax rebates, bad debts, penalites						0%			
Grants to Others						0%			
Other						0%			
Amortization						0%			
Debt Principle						0%			
Total Expenditures	56,853	53,485	57,189	61,454	60,625	99%	67,752	2,349	3.47%
Net Revenue/(Expenditure)	(36,845)	(36,714)	(33,920)	(39,884)	(45,818)	115%	(57,072)	14,110	-24.72%

Variance Highlights

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Business Licenses were invoiced in early January 2019. The target percentage should be 100%. License revenue is low at only 84.09%. This could be an indication of a shrinking business base. Building Permit revenue is well over target, but this is due to 2018 revenue for July to December being recorded in 2019.

Animal Control licenses were invoiced in early January 2019. The target percentage should be 100%. License revenue is low at only 63.3%. This could be an indication that dog owners are not licensing their pets or there are fewer pets in the Village. If owners are choosing not to license their dogs then it would be expected that General Bylaw revenue will be increasing as fines for unlicensed dogs will be increasing.

Department - Public Works

Target	25.0%	2015	2016	2017	2018	2018	% of	2019	2019	% of
By Department		Actual	Actual	Actual	Budget	March YTD	Budget	Budget	Actual	Budget
Revenues										
Fleet		253,943	106,384	251,923	252,425	260,470	103%	265,584	83,345	31.38%
							0%			
Total Revenues		253,943	106,384	251,923	252,425	260,470	103%	265,584	83,345	31.38%
Expenditures										
General		56,747	61,001	119,099	96,580	144,630	150%	205,968	34,395	16.70%
Asphalt Patching		19,614	7,715	14,617	16,500	4,794	29%	12,692	1,473	11.61%
Sweeping & Dust Control		22,388	15,660	18,102	23,250	20,588	89%	20,057	1,585	7.90%
Snow Management		111,737	71,761	121,123	142,800	107,346	75%	103,968	95,776	92.12%
Street Signs		21,558	23,086	20,937	24,350	24,491	101%	16,305	-	0.00%
Street Lighting		34,921	36,952	32,781	34,100	30,815	90%	34,100	6,849	20.09%
Road Maintenance		39,655	34,440	132,779	33,500	242,677	724%	30,445	5,967	19.60%
Sidewalk Maintenance		18,531	13,796	23,032	28,000	29,232	104%	26,092	9,270	35.53%
Fruitvale Creek		142	137	-	225	-	0%	-	-	
Fleet		141,706	131,218	215,183	137,195	253,255	185%	268,611	49,639	18.48%
							0%			
Total Expenditures		466,999	395,765	697,653	536,500	857,827	160%	718,238	204,954	28.54%

Department - Public Works

By Type	2015	2016	2,017	2,018	2,018	% of	2019	2019	% of
	Actual	Actual	Actual	Budget	March YTD	Budget	Budget	Actual	Budget
Revenues									
Grants						0%			
Sales of Goods and Services						0%			
User Fees						0%			
Parcel Tax						0%			
Cost recoveries, permits, donations	253,943	106,384	251,923	252,425	260,470	103%	265,584	83,345	31.38%
Borrowings						0%			
Reserve transfers						0%			
Total Revenues	253,943	106,384	251,923	252,425	260,470	103%	265,584	83,345	31.38%
Expenditures									
Salaries, Wages, and Benefits	159,403	184,473	180,888	207,450	202,433	98%	251,463	79,029	31.43%
Training, Education & Accomodations	-	-	-	-	-	0%	-	-	
General Purchases						0%			
Contract Services	80,251	52,245	58,741	70,825	73,877	104%	88,325	13,884	15.72%
Communications	8,876	4,252	4,849	4,900	7,496	153%	9,658	2,625	27.18%
Dues, Memberships, Subscriptions						0%			
Postage						0%			
Office Equipment & Maintenance						0%			
Safety Equipment & Maintenance						0%	-	-	
Materials & Supplies	46,029	75,776	52,650	67,175	76,036	113%	67,500	10,606	15.71%
Advertising						0%			
Insurance	14,683	15,622	14,760	15,160	14,323	94%	14,320	12,553	87.66%
Internal Equipment Rental	89,539	-	94,003	98,810	107,335	109%	102,768	64,780	63.04%
Fuel	28,432	23,258	28,018	28,400	31,376	110%	28,400	10,713	37.72%
Taxes & Utilities	39,342	39,460	41,287	41,780	37,877	91%	41,765	10,299	24.66%
Transfer to Reserves						0%	111,867	-	0.00%
Bank Charges, Interest						0%			
Tax rebates, bad debts, penalites						0%			
Grants to Others						0%			
Other	443	679	1,950	2,000	2,025	101%	2,173	464	21.34%
Amortization	-	-	220,508	-	305,048	0%	-	-	
Debt Principle						0%			
Total Expenditures	466,999	395,765	697,653	536,500	857,827	160%	718,238	204,954	28.54%
Net Revenue/(Expenditure)	(213,057)	(289,381)	(445,731)	(284,075)	(597,357)	210%	(452,654)	(121,609)	26.87%

Variance Highlights

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Public Works is on target to meet budget with the exception of Snow Management. Although 3/4 of the snow season has past for 2019, it would be expected that expenditures would be at 75% of the budget. At this time expenditures are at 92% of budget mostly due to wages and the cost of equipment and contractors.

Department - Storm Drainage

Target		25.0%								
By Department		2015	2016	2017	2018	2018	% of	2019	2019	% of
		Actual	Actual	Actual	Budget	March YTD	Budget	Budget	Actual	Budget
Revenues										
Storm Drainage		-	-	3,689	3,750	19,957	532%	-	-	
							0%			
Total Revenues		0	0	3,689	3,750	19,957	532%	0	0	
Expenditures										
Storm Drainage		50,160	20,143	34,611	39,500	53,828	136%	34,375	6,800	19.78%
							0%			
							0%			
Total Expenditures		50,160	20,143	34,611	39,500	53,828	136%	34,375	6,800	19.78%

Department - Storm Drainage

By Type	2015 Actual	2016 Actual	2,017 Actual	2,018 Budget	2,018 March YTD	% of Budget	2019 Budget	2019 Actual	% of Budget	
Revenues										
Grants					19,529	0%				
Sales of Goods and Services						0%				
User Fees						0%	-	-		
Parcel Tax						0%	-	-		
Cost recoveries, permits, donations		-	-	3,689	3,750	428	11%	-	-	
Borrowings						0%				
Reserve transfers						0%				
Total Revenues	0	0	3,689	3,750	19,957	532%	0	0		
Expenditures										
Salaries, Wages, and Benefits		25,026	15,520	14,444	16,000	10,380	65%	12,875	1,542	11.98%
Training, Education & Accomodations							0%			
General Purchases							0%			
Contract Services		5,691	2,738	6,150	9,000	21,157	235%	7,000	3,548	50.68%
Communications							0%			
Dues, Memberships, Subscriptions							0%			
Postage							0%			
Office Equipment & Maintenance							0%			
Safety Equipment & Maintenance							0%			
Materials & Supplies		7,191	1,885	3,561	4,000	94	2%	4,000	-	0.00%
Advertising							0%			
Insurance							0%			
Internal Equipment Rental		12,251	-	10,455	10,500	8,593	82%	10,500	1,710	16.29%
Fuel							0%			
Taxes & Utilities							0%			
Transfer to Reserves							0%			
Bank Charges, Interest							0%			
Tax rebates, bad debts, penalites							0%			
Grants to Others							0%			
Other							0%			
Amortization						13,605	0%			
Debt Principle							0%			
Total Expenditures	50,160	20,143	34,611	39,500	53,828	136%	34,375	6,800	19.78%	
Net Revenue/(Expenditure)	(50,160)	(20,143)	(30,921)	(35,750)	(33,871)	95%	(34,375)	(6,800)	19.78%	

Variance Highlights

Storm Drainage work does not begin until spring and summer.
 Contract Services expenditures is due to the I & I Study which is grant funded.

Department - Solid Waste

Target	25.0%	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 March YTD	% of Budget	2019 Budget	2019 Actual	% of Budget
By Department										
Revenues										
Solid Waste		65,615	72,331	78,043	82,425	78,556	95%	80,300	71,511	89.05%
							0%			
							0%			
Total Revenues		65,615	72,331	78,043	82,425	78,556	95%	80,300	71,511	89.05%
Expenditures										
Solid Waste - Residential		53,152	52,201	61,803	72,130	62,732	87%	70,682	9,804	13.87%
Solid Waste - Commercial		4,644	4,521	7,071	8,300	8,171	98%	8,215	1,612	19.62%
							0%			
Total Expenditures		57,796	56,722	68,874	80,430	70,903	88%	78,898	11,416	14.47%

Department - Solid Waste

By Type	2015	2016	2,017	2,018	2,018	% of	2019	2019	% of	
	Actual	Actual	Actual	Budget	March YTD	Budget				Budget
Revenues										
Grants						0%				
Sales of Goods and Services	20,354	22,400	23,334	25,200	23,078	92%	19,607	6,006	30.63%	
User Fees	45,261	49,931	54,709	57,225	55,479	97%	60,693	65,505	107.93%	
Parcel Tax						0%				
Cost recoveries, permits, donations						0%				
Borrowings						0%				
Reserve transfers						0%				
Total Revenues	65,615	72,331	78,043	82,425	78,556	95%	80,300	71,511	89.05%	
Expenditures										
Salaries, Wages, and Benefits	20,482	25,672	17,783	23,750	14,898	63%	19,245	2,642	13.73%	
Training, Education & Accomodations						0%				
General Purchases						0%				
Contract Services	21,631	22,763	23,456	24,500	22,037	90%	25,500	3,846	15.08%	
Communications						0%				
Dues, Memberships, Subscriptions						0%				
Postage						0%				
Office Equipment & Maintenance						0%				
Safety Equipment & Maintenance						0%				
Materials & Supplies	6,162	6,281	266	3,800	6,860	181%	5,550	-	0.00%	
Advertising						0%				
Insurance						0%				
Internal Equipment Rental	7,628	-	25,238	26,250	24,815	95%	26,250	4,393	16.73%	
Fuel						0%				
Taxes & Utilities						0%				
Transfer to Reserves						0%				
Bank Charges, Interest						0%				
Tax rebates, bad debts, penalites, discounts	1,893	2,006	2,131	2,130	2,293	108%	2,353	536	22.78%	
Grants to Others						0%				
Other						0%				
Amortization						0%				
Debt Principle						0%				
Total Expenditures	57,796	56,722	68,874	80,430	70,903	88%	78,898	11,416	14.47%	
Net Revenue/(Expenditure)	7,820	15,608	9,169	1,995	7,653	384%	1,402	60,095	4284.97%	
	(0)	-	(0)	-	-		0	0		

Variance Highlights

Annual billings for user fees were made in March.
 Sales of garbage bags generally take place in the later part of the year.
 Expenditures in the department are below target but will increase as garbage pickup returns to weekly.

Department - Cemetery

Target	25.0%	2015	2016	2017	2018	2018	% of	2019	2019	% of
By Department		Actual	Actual	Actual	Budget	March YTD	Budget	Budget	Actual	Budget
Revenues										
General		23,500	19,350	20,515	23,300	22,170	95%	26,109	1,590	6.09%
Graves		10,456	12,954	19,115	10,600	11,398	108%	10,918	10,827	99.17%
Grave Markers		1,505	935	1,540	1,100	1,265	115%	1,133	440	38.83%
Capital Projects		900	800	1,715	-	1,170	0%	-	565	
Transfer from Reserve							0%			
Total Revenues		36,361	34,039	42,885	35,000	36,003	103%	38,160	13,422	35.17%
Expenditures										
General		19,261	29,470	23,597	19,700	27,034	137%	24,238	5,019	20.71%
Graves		10,598	9,419	11,764	12,350	8,511	69%	10,972	4,198	38.26%
Grave Markers		3,272	2,226	2,410	2,950	1,347	46%	2,950	345	11.71%
Capital Projects		2,360	1,875	874	-	-	0%	-	-	
							0%			
Total Expenditures		35,491	42,991	38,645	35,000	36,892	105%	38,160	9,563	25.06%

Department - Cemetery

By Type

	2015 Actual	2016 Actual	2,017 Actual	2,018 Budget	2,018 March YTD	% of Budget	2019 Budget	2019 Actual	% of Budget
Revenues									
Grants	21,050	17,500	17,500	20,300	20,300	100%	23,019	-	0.00%
Sales of Goods and Services	13,511	14,939	21,955	12,700	13,363	105%	13,081	12,292	93.97%
User Fees	1,800	1,600	3,430	2,000	2,340	117%	2,060	1,130	54.85%
Parcel Tax						0%			
Cost recoveries, permits, donations						0%			
Borrowings						0%			
Reserve transfers						0%			
Total Revenues	36,361	34,039	42,885	35,000	36,003	103%	38,160	13,422	35.17%

	2015 Actual	2016 Actual	2,017 Actual	2,018 Budget	2,018 March YTD	% of Budget	2019 Budget	2019 Actual	% of Budget
Expenditures									
Salaries, Wages, and Benefits	17,252	16,609	19,365	16,250	21,073	130%	17,506	3,802	21.72%
Training, Education & Accomodations						0%			
General Purchases						0%			
Contract Services	1,161	19,681	3,119	2,350	1,524	65%	2,410	-	0.00%
Communications						0%			
Dues, Memberships, Subscriptions						0%			
Postage						0%			
Office Equipment & Maintenance						0%			
Safety Equipment & Maintenance						0%			
Materials & Supplies	4,741	4,745	2,016	3,700	1,635	44%	4,276	2,135	49.92%
Advertising						0%			
Insurance	-	81	81	-	87	0%	72	84	116.44%
Internal Equipment Rental	9,976	-	9,719	10,700	8,373	78%	11,896	3,443	28.94%
Fuel						0%			
Taxes & Utilities						0%			
Transfer to Reserves	2,360	1,875	874	2,000	2,973	149%	2,000	-	0.00%
Bank Charges, Interest						0%			
Tax rebates, bad debts, penalites, discounts						0%			
Grants to Others						0%			
Other						0%		100	
Amortization	-	-	3,471	-	1,228	0%	-	-	
Debt Principle						0%			
Capital									
Total Expenditures	35,491	42,991	38,645	35,000	36,892	105%	38,160	9,563	25.06%
Net Revenue/(Expenditure)	870	(8,952)	4,240	0	(889)	0%	0	3,859	

Variance Highlights

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General revenue falls below target due the RDKB revenues not yet received.
Expenditures remain on target.

Department - Community Services

Target	2015	2016	2017	2018	2018	% of	2019	2019	% of	
By Department	Actual	Actual	Actual	Budget	March YTD	Budget	Budget	Actual	Budget	
	Revenues									
Age Friendly	11,418	4,219	18,595	18,200	56,345	310%	40,809	(1,194)	-2.92%	
BV Lanes	24,249	13,622	7,200	15,222	7,200	47%	6,480	1,800	27.78%	
BV Youth	-	1,071	1,530	1,500	300	20%	58,000	13,607	23.46%	
New Horizon Seniors	25,000	-	-	-	-	0%	-	-	-	
Seniors	895	9,197	1,442	1,000	-	0%	-	-	-	
Community Garden						0%				
Keep Healthy Living						0%				
May Days						0%				
Canada Day	-	1,000	1,000	1,000	-	0%	-	-	-	
Youth & Seniors	28,221	63,400	65,000	25,500	51,393	202%		-	-	
Total Revenues	89,783	92,509	94,767	62,422	115,238	185%	105,289	14,214	13.50%	
	Expenditures									
Age Friendly	45,879	42,833	47,611	35,736	45,530	127%	43,075	11,180	25.95%	
BV Lanes	25,536	17,069	-	-	102	0%	-	-	-	
BV Youth	32,173	41,904	54,956	55,000	51,693	94%	55,000	12,428	22.60%	
New Horizon Seniors	0	1,071	959	1,000	721	72%	734	183	24.86%	
Seniors	2,170	10,516	11,677	-	-	0%	-	-	-	
Blooming Society	-	-	-	-	-	0%	-	257	-	
Keep Healthy Living	-	-	-	-	9,844	0%	-	4,853	-	
May Days	12,527	13,197	9,481	11,675	2,690	23%	10,963	250	2.28%	
Spirit Events	10,641	11,525	8,751	12,623	9,767	77%	11,623	-	0.00%	
Total Expenditures	128,927	138,115	133,435	116,034	120,347	104%	121,396	29,150	24.01%	

Department - Community Services

By Type	2015	2016	2,017	2,018	2,018	% of	2019	2019	% of	
	Actual	Actual	Actual	Budget	March YTD	Budget				Budget
Revenues										
Grants	64,639	69,690	86,125	46,200	108,038	234%	98,809	8,806	8.91%	
Sales of Goods and Services	24,249	13,622	7,200	15,222	7,200	47%	6,480	1,800	27.78%	
User Fees						0%				
Parcel Tax						0%				
Cost recoveries, permits, donations	895	9,197	1,442	1,000	-	0%	-	-		
Borrowings						0%				
Reserve transfers					-	0%		3,607		
Total Revenues	89,783	92,509	94,767	62,422	115,238	185%	105,289	14,214	13.50%	
Expenditures										
Salaries, Wages, and Benefits	66,358	65,686	74,483	71,500	67,410	94%	72,813	15,274	20.98%	
Training, Education & Accomodations	1,266	1,112	2,719	2,700	2,054	76%	2,700	244	9.05%	
General Purchases						0%				
Contract Services	20,812	13,681	17,995	13,936	3,403	24%	9,500	2,054	21.62%	
Communications	473	250	-	-	-	0%	-	-		
Dues, Memberships, Subscriptions	1,872	443	-	-	-	0%	-	-		
Postage	1,451	1,883	1,571	-	5,968	0%	2,200	404	18.38%	
Office Equipment & Maintenance						0%				
Safety Equipment & Maintenance						0%				
Materials & Supplies	18,550	30,791	26,845	14,175	30,007	212%	19,534	10,923	55.92%	
Advertising	-	-	-	-	1,233	0%	1,675	-	0.00%	
Insurance	2,799	1,172	-	-	-	0%	250	250	100.00%	
Internal Equipment Rental	1,227	-	1,070	1,100	505	46%	1,100	-	0.00%	
Fuel						0%				
Taxes & Utilities	3,478	1,834	-	-	-	0%	-	-		
Transfer to Reserves	-	-	-	-	-	0%				
Bank Charges, Interest						0%				
Tax rebates, bad debts, penalites, discounts						0%				
Grants to Others						0%				
Other	10,641	21,262	8,751	12,623	9,767	77%	11,623	-	0.00%	
Amortization						0%				
Debt Principle						0%				
Total Expenditures	128,927	138,115	133,435	116,034	120,347	104%	121,396	29,150	24.01%	
Net Revenue/(Expenditure)	(39,144)	(45,606)	(38,667)	(53,612)	(5,109)	10%	(16,107)	(14,936)	92.73%	

Variance Highlights

Community Services revenues and expenses are on target with the exception of May Days and Spirit Events which have not yet occurred.

Department - Planning & Development

Target	25.0%	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 March YTD	% of Budget	2019 Budget	2019 Actual	% of Budget
By Department										
Revenues										
Planning & Development		4,000	11,150	10,400	1,500	700	47%	900	200	22.22%
							0%			
							0%			
Total Revenues		4,000	11,150	10,400	1,500	700	47%	900	200	22.22%
Expenditures										
Planning & Development		6,667	16,118	6,187	22,187	7,652	34%	10,000	-	0.00%
							0%			
							0%			
Total Expenditures		6,667	16,118	6,187	22,187	7,652	34%	10,000	0	0.00%

Department - Planning & Development

By Type	2015	2016	2,017	2,018	2,018	% of	2019	2019	% of	
	Actual	Actual	Actual	Budget	March YTD	Budget				Budget
Revenues										
Grants	3,000	10,000	10,000	-	-	0%	-	-		
Sales of Goods and Services						0%				
User Fees	1,000	1,150	400	1,500	700	47%	900	200	22.22%	
Parcel Tax						0%				
Cost recoveries, permits, donations						0%				
Borrowings						0%				
Reserve transfers						0%				
Total Revenues	4,000	11,150	10,400	1,500	700	47%	900	200	22.22%	
Expenditures										
Salaries, Wages, and Benefits	-	5,000	5,000	20,000	-	0%	-	-		
Training, Education & Accomodations						0%				
General Purchases						0%				
Contract Services	6,667	11,118	1,187	2,187	7,652	350%	10,000	-	0.00%	
Communications						0%				
Dues, Memberships, Subscriptions						0%				
Postage						0%				
Office Equipment & Maintenance						0%				
Safety Equipment & Maintenance						0%				
Materials & Supplies						0%				
Advertising						0%				
Insurance						0%				
Internal Equipment Rental						0%				
Fuel						0%				
Taxes & Utilities						0%				
Transfer to Reserves						0%				
Bank Charges, Interest						0%				
Tax rebates, bad debts, penalites, discounts						0%				
Grants to Others						0%				
Other						0%				
Amortization						0%				
Debt Principle						0%				
Total Expenditures	6,667	16,118	6,187	22,187	7,652	34%	10,000	0	0.00%	
Net Revenue/(Expenditure)	(2,667)	(4,968)	4,213	(20,687)	(6,952)	34%	(9,100)	200	-2.20%	
Variance Highlights	0	0	0	0	0		0	0		

Department - Parks & Recreation

Target

25.0%

By Department

	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 March YTD	% of Budget	2019 Budget	2019 Actual	% of Budget
Revenues									
Downtown Beautification	-	-	120	500	425	85%	425	20	4.71%
RV Park	-	-	1,400	10,000	6,329	63%	7,590	75	0.99%
						0%			
Total Revenues	0	0	1,520	10,500	6,754	64%	8,015	95	1.19%
Expenditures									
Vale Park	5,260	5,353	4,169	4,805	3,661	76%	4,660	24	0.51%
Creekside Community Park	4,739	4,666	4,285	5,280	4,673	88%	5,062	119	2.35%
Downtown Beautification	21,555	22,482	16,849	19,000	15,235	80%	18,035	4,681	25.95%
Boulevards	13,324	13,421	13,083	13,750	13,873	101%	15,027	49	0.33%
General	97	1,514	-	-	-	0%	-	-	-
Cenotaph	3,782	1,393	701	1,275	1,767	139%	1,672	-	0.00%
RV Park	-	-	4,858	2,200	13,645	620%	1,538	55	3.60%
Sports Court	3,486	5,188	4,356	4,610	1,271	28%	2,712	100	3.68%
Railway Park	3,064	8,857	7,338	10,725	7,936	74%	7,803	-	0.00%
						0%			
Total Expenditures	55,307	62,872	55,640	61,645	62,061	101%	56,508	5,028	8.90%

Department - Parks & Recreation

By Type	2015	2016	2,017	2,018	2,018	% of	2019	2019	% of	
	Actual	Actual	Actual	Budget	March YTD	Budget	Budget	Actual	Budget	
Revenues										
Grants						0%				
Sales of Goods and Services						0%				
User Fees	-	-	1,400	10,000	6,329	63%	7,590	75	0.99%	
Parcel Tax						0%				
Cost recoveries, permits, donations	-	-	120	500	425	85%	425	20	4.71%	
Borrowings						0%				
Reserve transfers						0%				
Total Revenues	0	0	1,520	10,500	6,754	64%	8,015	95	1.19%	
Expenditures										
Salaries, Wages, and Benefits	26,611	39,865	24,368	29,250	21,270	73%	22,072	1,289	5.84%	
Training, Education & Accomodations						0%				
General Purchases						0%				
Contract Services	5,804	10,501	6,835	7,025	9,317	133%	8,000	1,336	16.70%	
Communications						0%				
Dues, Memberships, Subscriptions						0%				
Postage						0%				
Office Equipment & Maintenance						0%				
Safety Equipment & Maintenance						0%				
Materials & Supplies	5,049	9,119	7,100	8,625	2,405	28%	8,075	1,738	21.52%	
Advertising						0%				
Insurance	224	158	166	220	227	103%	261	214	82.04%	
Internal Equipment Rental	14,489	-	11,298	13,250	14,025	106%	14,500	368	2.53%	
Fuel						0%				
Taxes & Utilities	3,131	3,229	3,109	3,275	3,372	103%	3,600	84	2.32%	
Transfer to Reserves						0%				
Bank Charges, Interest						0%				
Tax rebates, bad debts, penalites, discounts						0%				
Grants to Others						0%				
Other						0%				
Amortization	-	-	2,764	-	11,446	0%	-	-		
Debt Principle						0%				
Total Expenditures	55,307	62,872	55,640	61,645	62,061	101%	56,508	5,028	8.90%	
Net Revenue/(Expenditure)	(55,307)	(62,872)	(54,120)	(51,145)	(55,307)	108%	(48,493)	(4,933)	10.17%	

Variance Highlights

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Revenues and expenditures are falling below target due to the seasonal nature of Parks. Most work in this department occurs during the spring and summer.

Department - Waste Water

Target	25.0%	2015	2016	2017	2018	2018	% of	2019	2019	% of
By Department		Actual	Actual	Actual	Budget	March YTD	Budget	Budget	Actual	Budget
Revenues										
Waste Water - General		344,309	373,747	393,185	447,371	440,472	98%	510,167	341,523	66.94%
							0%			
Total Revenues		344,309	373,747	393,185	447,371	440,472	98%	510,167	341,523	66.94%
Expenditures										
Administration		11,969	11,452	11,664	12,000	12,104	101%	34,859	2,758	7.91%
Sewer Mains		34,618	45,498	29,258	35,000	64,386	184%	48,807	472	0.97%
Sewer Connections		61,675	35,631	23,497	29,500	21,966	74%	27,284	-	0.00%
Lift Station - Lagoons		15,927	17,715	65,217	18,700	53,988	289%	16,120	1,397	8.66%
Lift Station - Beaver Creek		11,007	12,338	27,190	30,150	12,713	42%	15,669	1,723	11.00%
Lift Station - Highway		28,522	9,675	7,644	9,075	5,182	57%	7,878	1,194	15.16%
Health & Safety		1,536	3,889	1,329	2,750	2,075	75%	2,220	86	3.86%
Technical Training		1,316	4,544	13,043	14,500	8,562	59%	65,137	-	0.00%
Sewer Treatment Plant		98,661	157,700	157,628	168,420	158,826	94%	171,245	54,864	32.04%
Annual Reporting		29,509	19,606	18,289	20,350	17,845	88%	21,113	3,480	16.48%
Fiscal Services		-	-	-	3,750	-	0%	-	-	0%
Capital		-	15,500	-	-	-	0%	100,000	-	0.00%
Surplus		(177,742)	(143)	25,134	-	-	0%	-	-	0%
Total Expenditures		116,998	333,406	379,893	344,195	357,646	104%	510,329	65,973	12.93%

Department - Waste Water

By Type	2015	2016	2,017	2,018	2,018	% of	2019	2019	% of
	Actual	Actual	Actual	Budget	March YTD	Budget	Budget	Actual	Budget
Revenues									
Grants						0%			
Sales of Goods and Services						0%			
User Fees	249,869	263,402	278,885	296,371	287,647	97%	321,417	340,123	105.82%
Parcel Tax	94,440	110,345	114,300	151,000	152,825	101%	188,750	1,400	0.74%
Cost recoveries, permits, donations						0%			
Borrowings	-	-	-	-	-	0%			
Reserve transfers						0%			
Total Revenues	344,309	373,747	393,185	447,371	440,472	98%	510,167	341,523	66.94%
Expenditures									
Salaries, Wages, and Benefits	136,764	171,509	134,890	155,000	119,402	77%	169,657	17,143	10.10%
Training, Education & Accomodations	302	3,125	7,742	7,950	5,620	71%	11,625	699	6.01%
General Purchases						0%			
Contract Services	59,487	58,005	47,336	55,000	71,701	130%	88,913	6,000	6.75%
Communications	1,666	1,482	1,802	2,100	1,887	90%	1,824	577	31.65%
Dues, Memberships, Subscriptions	150	-	-	-	149	0%	151	198	131.14%
Postage						0%			
Office Equipment & Maintenance						0%			
Safety Equipment & Maintenance						0%			
Materials & Supplies	17,323	9,424	34,339	37,200	14,657	39%	45,710	27,116	59.32%
Advertising						0%			
Insurance	541	977	1,062	1,020	1,785	175%	2,396	1,717	71.65%
Internal Equipment Rental	45,164	37,205	32,699	36,950	45,311	123%	44,300	2,755	6.22%
Fuel	-	324	534	600	282	47%	600	-	0.00%
Taxes & Utilities	22,451	25,087	31,043	33,125	30,580	92%	33,154	7,208	21.74%
Transfer to Reserves	-	15,500	-	-	-	0%	100,000	-	0.00%
Bank Charges, Interest	-	-	-	3,750	-	0%	-	-	-
Tax rebates, bad debts, penalites, discounts	10,892	10,911	11,448	11,500	11,647	101%	12,000	2,560	21.33%
Grants to Others						0%			
Other	(177,742)	(143)	25,134	-	-	0%	-	-	-
Amortization	-	-	51,864	-	54,623	0%	-	-	-
Debt Principle						0%			
Capital						0%			
Total Expenditures	116,998	333,406	379,893	344,195	357,646	104%	510,329	65,973	12.93%
Net Revenue/(Expenditure)	227,310	40,341	13,291	103,176	82,826	80%	(163)	275,550	
	-	(0)	0	-	-		(0)		

Variance Highlights

Annual waste water user fee billings have occurred, but the parcel tax billing remains outstanding.
 Dues, memberships and subscriptions are over spent, but these are annual expenses and no other expenses should be made to this account.
 Materials and supplies are at 59.32% while target is 25%. This is due to the large expenditure for the UV light replacement which is not reflective of continuing monthly expenses.

Department - Water

Target	25%	2015	2016	2017	2018	2018	% of	2019	2019	% of
By Department		Actual	Actual	Actual	Budget	March YTD	Budget	Budget	Actual	Budget
Revenues										
Water - General		337,493	351,383	349,137	415,350	382,307	92%	431,909	379,033	87.76%
							0%			
Total Revenues		337,493	351,383	349,137	415,350	382,307	92%	431,909	379,033	87.76%
Expenditures										
Administration		63,266	63,092	95,670	55,000	74,438	135%	78,909	2,796	3.54%
Water Mains		7,688	6,122	12,323	13,400	8,570	64%	17,675	351	1.99%
Water Connections		16,354	20,588	43,747	28,000	17,066	61%	23,000	1,257	5.46%
Water Pump Station - Columbia Gardens		9,813	9,810	8,201	9,500	7,157	75%	9,675	1,071	11.07%
Water Pump Station - Maple Ave		10,812	12,890	10,377	11,880	8,927	75%	12,091	1,560	12.90%
Fire Hydrants		14,474	7,979	13,308	14,500	15,735	109%	17,713	3,082	17.40%
Kelly Creek Intake		1,278	1,667	5,234	6,000	3,324	55%	5,025	1,591	31.67%
Kelly Creek Reservoir		4,907	6,257	13,136	6,000	4,221	70%	10,756	3,236	30.08%
Kelly Creek Treatment		213,107	220,926	208,226	207,350	202,949	98%	202,892	71,025	35.01%
Kelly Creek Balancing		7,031	11,416	6,762	5,000	3,276	66%	4,773	677	14.19%
Fruitvale Creek		20,413	7,905	6,946	7,850	5,880	75%	7,259	2,299	31.67%
Water Testing & Sampling		19,027	18,352	13,656	15,750	12,059	77%	16,075	2,356	14.66%
Water Truck		-	-	2,633	3,700	3,795	103%	3,839	553	14.40%
Water Treatment Plant Flooding		56	-	-	1,500	-	0%	1,500	-	0.00%
Health & Safety		1,209	3,045	1,408	1,650	1,240	75%	1,669	162	9.68%
Technical Training		3,603	5,208	12,783	9,200	11,642	127%	12,663	2,595	20.49%
Cross Connections		3,017	1,080	165	1,200	57	5%	550	515	93.64%
Well Protection		65	-	-	350	-	0%	-	-	-
Emergency Response		-	-	-	2,000	-	0%	1,000	-	0.00%
Source Protection		612	-	53	3,600	692	19%	700	115	16.37%
Water Conservation		3,839	1,772	1,411	6,800	619	9%	1,000	172	17.19%
Well Chlorination		6,450	3,298	3,107	5,120	661	13%	3,145	-	0.00%
Capital							0%			
RDKB		-	-	-	-	-	0%	-	-	
Surplus		(75,098)	(115,801)	(121,180)	-	-	0%	-	-	
Total Expenditures		331,924	285,605	337,967	415,350	382,307	92%	431,909	95,412	22.09%

Department - Water

By Type	2015	2016	2,017	2,018	2,018	% of	2019	2019	% of
	Actual	Actual	Actual	Budget	March YTD	Budget	Budget	Actual	Budget
Revenues									
Grants	-	-	-			0%			
Sales of Goods and Services						0%			
User Fees	337,493	351,383	349,137	415,350	382,307	92%	431,909	379,033	87.76%
Parcel Tax						0%			
Cost recoveries, permits, donations						0%			
Borrowings						0%			
Reserve transfers						0%			
Total Revenues	337,493	351,383	349,137	415,350	382,307	92%	431,909	379,033	87.76%
Expenditures									
Salaries, Wages, and Benefits	235,726	209,685	272,586	246,950	238,281	96%	271,710	60,064	22.11%
Training, Education & Accomodations	2,151	3,925	9,662	7,450	8,626	116%	9,100	2,595	28.52%
General Purchases						0%			
Contract Services	21,083	45,394	38,330	34,750	18,237	52%	37,758	1,737	4.60%
Communications	4,687	4,318	4,250	4,530	5,066	112%	4,735	1,196	25.26%
Dues, Memberships, Subscriptions	150	99	99	100	99	99%	100	-	0.00%
Postage	766	467	777	400	603	151%	400	274	68.53%
Office Equipment & Maintenance						0%			
Safety Equipment & Maintenance	280	331	273	-	350	0%	-	-	
Materials & Supplies	48,149	42,828	48,252	58,300	50,236	86%	51,100	15,401	30.14%
Advertising	-	-	-	500	-	0%	500	-	0.00%
Insurance						0%			
Internal Equipment Rental	51,359	52,844	34,311	30,920	14,899	48%	24,608	5,435	22.09%
Fuel	-	-	1,901	2,700	3,266	121%	3,131	487	15.56%
Taxes & Utilities	28,342	27,750	27,576	28,750	29,941	104%	28,767	5,542	19.27%
Transfer to Reserves	-	-	-	-	-	0%	-	-	
Bank Charges, Interest						0%			
Tax rebates, bad debts, penalites, discounts	13,829	13,765	13,341	-	12,703	0%	-	2,682	
Grants to Others						0%			
Other	(74,598)	(115,801)	(113,391)	-	-	0%	-	-	
Amortization						0%			
Debt Principle						0%			
Capital									
Total Expenditures	331,924	285,605	337,967	415,350	382,307	92%	431,909	95,412	22.09%
Net Revenue/(Expenditure)	5,569	65,778	11,170	0	0	0%	0	283,621	
	0	(0)	(0)	-	-		-	0	

Variance Highlights

Water revenues and expenditures remain on target with water user fees invoiced in March.

Department - Capital

By Department	2015 Actual	2016 Actual	2,017 Actual	2,018 Budget	2,018 March YTD	% of Budget	2019 Budget	2019 Actual	% of Budget
Revenues									
Capital	1,029,705	686,299	206,041	2,830,404	3,001,546	106%	1,078,398	99,388	9.22%
						0%			
						0%			
Total Revenues	1,029,705	686,299	206,041	2,830,404	3,001,546	106%	1,078,398	99,388	9.22%
Expenditures									
Capital	1,764,144	902,277	51,601	2,991,641	582,856	19%	1,078,398	366,634	34.00%
						0%			
						0%			
Total Expenditures	1,764,144	902,277	51,601	2,991,641	582,856	19%	1,078,398	366,634	34.00%

Department - Capital

By Type	2015	2016	2,017	2,018	2,018	% of	2019	2019	% of	
	Actual	Actual	Actual	Budget	March YTD	Budget				Budget
Revenues										
Grants	472,417	645,607	199,365	1,526,261	1,649,724	108%	939,230	97,128	10.34%	
Sales of Goods and Services						0%				
User Fees						0%				
Parcel Tax						0%	15,000	-	0.00%	
Cost recoveries, permits, donations	8	-	6,676	-	9,859	0%	-	2,260		
Borrowings	219,994	-	-	1,304,143	1,341,963	103%	124,168	-	0.00%	
Reserve transfers	337,287	40,692				0%				
						0%				
Total Revenues	1,029,705	686,299	206,041	2,830,404	3,001,546	106%	1,078,398	99,388	9.22%	
Expenditures										
POLEYARD PAVING OCT 2017			(101,910)	-	-	0%				
FMC CAPITAL IMPROVEMENTS		6,000	-	-	-	0%	148,000	-	0.00%	
CEMETERY IMPROVEMENTS				62,000	-		72,000	-	0.00%	
WASTE WATER	1,001,531	660,120	(0)	1,895,200	(0)		745,398	169,160	22.69%	
WATER	5,569	65,778	28,345	-	422,573		113,000	4,668	4.13%	
PROJECTS - HALL BOILER - TR		5,654	-	-	-	0%				
FMC GYM EXPANSION 2018						0%				
PROJECTS - HERITAGE/RAILWAY PARK		73,547	-	-	-	0%				
MOUNTAIN ST RECONSTRUCTION			101,910	97,000	-	0%				
KOOTENAY STORM DRAINAGE REPLACEMENT				100,000	0	0%		3,826		
PROJECTS - FMC RENEWALS				80,000	-	0%		15,480		
PROJECTS - HAINES BALL FIELD ENHANCEMENTS	11,249		(0)	10,000	-	0%				
PROJECTS - HALL WASHROOMS - TRANSFER PAY			7,734	-	-	0%				
PROJECTS - HAINES STRUCTURE UPGRADES		14,934	-	12,000	-	0%				
Bike BC - Davis Ave. Sidewalk					(0)	0%				
SHOP ROOF - TRANSFER PAYMENTS				40,000	-	0%				
BLUEBIRD PAVING - TRANSFER PAYMENTS	49,550					0%				
1936 BEAVER RENOVATION - TRANSFER PAYMEN	19,633					0%				
LAND ACQUISITION - TRANSFER PAYMENTS	22,357	11,102		140,441		0%		173,499		
EQUIPMENT - TRANSFER PAYMENTS	231,312			105,000		0%				
DAVIS AVE RECONSTRUCT-DRAINAGE/STORM SEW		713	(251,592)	150,000		0%				
DAVIS AVE RECONSTRUCT-ROAD SURFACE		713		300,000	(0)	0%				
EVERGREEN ROAD RECONSTRUCTION - TRANSFER			251,592		0	0%				
TRANSFER TO GENERAL CAPITAL - TRANSFER P	132,992	17,348	12,597		157,361	0%				
TRANSFER SEWER REVENUE FUND - TRANSFER P	284,287	40,692				0%				
TRANSFER TO CARBON TAX RESERVE - TRANSFE	5,664	5,677	2,925		2,922	0%				
Total Expenditures	1,764,144	902,277	51,601	2,991,641	582,856	19%	1,078,398	366,634	34.00%	
Net Revenue/(Expenditure)	(734,439)	(215,978)	154,440	(161,237)	2,418,690	-1500%	0	(267,246)		
Variance Highlights	0	0	0	0	0		0	0		