AGENDA

Committee of the Whole
to be held on Wednesday September 5th, 2018 in the Council Chambers at 10:30 am
Municipal Hall, 977 South Maquinna Drive

Call to Order

Introduction of Late Items

Approval of the Agenda

Business Arising

1 **Report to Council Re: 2nd Quarter Variance Report**

Adjournment

VILLAGE OF TAHSIS

Report to Committee of the Whole

To: Acting Mayor and Council

From: Director of Finance

Date: August 30, 2018

Re: Q2 Operating Results to June 30, 2018

PURPOSE OF REPORT

To inform Council of the operating budget results to June 30, 2018.

BACKGROUND

The attached report breaks down the following information to June 30, 2018:

Budget	Budgeted amounts to June 30 for expenses and revenue
Actual to Date	Actual amounts paid for salaries, labour, goods and services for Village programs
Budget Variance Fav (Unfav)	A budget variance is the difference between the budgeted amount of expense or revenue, and the actual amount. The budget variance is favorable when the actual revenue is higher than the budget or when the actual expense is less than the budget.
2018 Approved Budget	Per Schedule A of Bylaw No. 600, 2018 Five-Year Financial Plan
Projected Actuals	Anticipated revenues and expenses to December 31 based on trends to date, assumptions and best judgement
High Level Variance Explanation	Explanation of the major reason(s) for the budget variance

POLICY/LEGISLATIVE REQUIREMENTS

1. Community Charter (sec. 167)

FINANCIAL IMPLICATIONS

Year-to-Date June 30, 2018

Overall, the operating results to June 30, 2018 show a net operating surplus of $58,281. Actual revenues from taxation, fees and other sources are higher than budget by $35,571 or 2.5% and actual operating expenditures for all programs are under budget by $22,710 or 2.7%.

Major Budget Variance Explanation

Revenues

- ($6,165) User fees and charges – lower rental income from vacancies in Wharf Street building, slightly reduced by higher parking passes sold and building permits

- $16,576 Environmental Health Fees – increased number of landfill and recycling hours recovered from Comox Strathcona Waste Management
- $18,608 Grants and Other Governments – Small Communities Equalization Grant higher than budget

Expenditures

- $10,331 Protective Services – no spending to date for fire investigations and building inspections
- $6,275 Transportation Services – lower than expected costs to date for public works vehicle operations and maintenance
- ($8,592) Recreation – unbudgeted costs for propane fill which usually occurs every 18 months
- $6,602 Water Services – lower costs for public works wages as budget based on prior years and timing of expenses for water training and recertifications
- $10,593 Sewer Services – lower costs for contract services and utilities

Projections to December 31 Year End

Management is projecting a net operating surplus of $39,157 to December 31, 2018 before the year end adjustment to record amortization expense. This surplus is expected to be achieved through higher than expected revenues and expenditure savings. The projected surplus is available as a contingency for unforeseen expenses or unbudgeted spending as directed by Council.

In developing the projected revenues and costs to year end, a conservative approach was taken. Assumptions were used that reflect current trends to date and expected events and conditions.

Major Budget Variance Explanation

Revenues

- ($18,363) User fees and charges – Wharf Street building vacancy expected to continue, no expected revenues from the Hiab Crane, Heli-Pad parking and zoning applications
- $10,000 Environmental Health Fees – second billing to Comox Strathcona Waste Management expected to be less due to change in how hours are recorded
- $15,647 Grants and Other Governments – Small Communities Equalization Grant higher than budget

Expenditures

- ($17,963) Protective Services – unbudgeted salary costs for new Fire Chief and increased training for volunteer firefighters
- $7,937 Transportation Services – lower than expected costs for public works vehicle operations and maintenance
- $22,766 Water Services – lower costs for public works wages as budget based on prior year (new community well implementation) and hydro costs as less water pumping due to fix of major leaks
- $17,951 Sewer Services – lower costs for contract services and utilities

Respectfully submitted,

Deb Bodnar
Director of Finance

Village of Tahsis
2018 Operating Results
For the Six Months Ending June 30, 2018 with Projections to Year End

		Year-to-Date June 30, 2018			Projections to Year End			
		Budget	Actual to Date	Budget Variance Fav (Unfav)	2018 Approved Budget	Projected Actuals	Budget Variance Fav (Unfav)	High Level Variance Explanation
Operational Revenues								
Taxation	Property taxes	690,053	689,593	(460)	690,053	689,593	(460)	
	Grants in lieu of taxes	31,181	33,512	2,331	31,181	33,512	2,331	
Fees	User fees and charges	39,925	33,760	(6,165)	79,360	60,987	(18,363)	Lower building rental revenue than expected
	Water	80,000	80,164	164	125,000	124,900	(100)	
	Sewer	67,000	68,130	1,130	110,000	111,410	1,410	
	Environmental Health	83,500	100,076	16,576	157,000	167,000	10,000	Higher recovery of landfill, recycling costs
Other	Interest and penalties on taxes	-	1,737	1,737	-	1,737	1,737	
	Grants and other governments	391,238	409,846	18,608	529,576	545,223	15,647	Higher Small Communities Equalization Grant
	Investment income	18,250	19,900	1,650	36,500	38,170	1,670	
	Amortization offset	-	-	-	243,277	243,277	-	Year end adjustment
		1,401,147	1,436,718	35,571	2,001,937	2,015,809	13,872	
Operational Expenditures								
	General Government	333,462	337,450	(3,988)	582,912	587,774	(4,862)	Higher legal and information technology costs than expected
	Protective Services	66,196	55,865	10,331	216,486	234,899	(17,963)	Unbudgeted salary for new Fire Chief and training for volunteer firefighters
	Environmental Health	81,037	79,548	1,489	136,574	134,200	2,374	
	Transportation Services	73,308	67,033	6,275	177,065	169,128	7,937	Lower vehicle maintenance and contracted services
	Recreation, Cultural & Dev.	166,262	174,854	(8,592)	324,373	327,291	(2,918)	
	Water Services	60,158	53,556	6,602	115,316	92,550	22,766	Lower wage and utility costs
	Sewer Services	56,100	45,507	10,593	117,199	99,248	17,951	Lower utilities, alarm and contract services
	Transfers to other funds	-	-	-	88,785	88,785	-	Gas tax pymts transferred to reserves
	Amortization	-	-	-	243,277	243,277	-	Year end adjustment
		836,523	813,813	22,710	2,001,937	1,976,652	25,285	
Net Operating Surplus to June 30, 2018		564,624	622,905	58,281	-	39,157	39,157	

Village of Tahsis
2018 Operating Results
For the Six Months Ending June 30, 2018

User Fees and Charges

Account	Description	Year-to-Date			Projections to December 31, 2018		
		Budget	Actual	Year-to-Date Variance	2018 Budget	Projections	Year End Projected Variance
10-1-025-1200	RC Building Rental Income	(1,000.00)	(368.75)	(631.25)	(2,000.00)	(737.50)	(1,262.50)
10-1-025-1201	RC Fitness Programs	-	(310.00)	310.00	-	(620.00)	620.00
10-1-025-1202	RC Special Events	(250.00)	(144.62)	(105.38)	(500.00)	(289.24)	(210.76)
10-1-025-1205	RC Specialty Courses Fees	(150.00)	(26.90)	(123.10)	(300.00)	(53.80)	(246.20)
10-1-025-1207	RC Surf Den	(175.00)	(249.80)	74.80	(350.00)	(499.60)	149.60
10-1-025-1210	RC Bowling, Youth and Adult	(600.00)	(672.00)	72.00	(1,200.00)	(1,344.00)	144.00
10-1-025-1237	RC Concession Items	(7,000.00)	(5,807.68)	(1,192.32)	(14,000.00)	(11,615.36)	(2,384.64)
10-1-025-1460	RC Event Donations	(250.00)	(302.43)	52.43	(500.00)	(604.86)	104.86
10-1-025-1801	RC Other Grants	(750.00)	-	(750.00)	(1,500.00)	-	(1,500.00)
10-1-030-1200	General Admin Office Items	-	(60.00)	60.00	-	(120.00)	120.00
10-1-030-1240	Puddle Ducks Program Fees	(5,000.00)	(4,410.00)	(590.00)	(10,000.00)	(8,820.00)	(1,180.00)
10-1-030-1241	Child Care Operating Fund	(1,000.00)	(1,405.14)	405.14	(2,000.00)	(2,810.28)	810.28
10-1-030-1250	Other Income	(1,000.00)	-	(1,000.00)	(2,000.00)	-	(2,000.00)
10-1-030-1270	Building Rental Income	(14,950.00)	(10,032.66)	(4,917.34)	(29,900.00)	(20,065.32)	(9,834.68)
10-1-030-1271	PW Misc Revenue (HST)	(500.00)	-	(500.00)	(1,000.00)	-	(1,000.00)
10-1-030-1451	Misc. Office Fees	(500.00)	(838.50)	338.50	(1,000.00)	(1,677.00)	677.00
10-1-041-1230	Website Advertising	(500.00)	(60.00)	(440.00)	(500.00)	(60.00)	(440.00)
10-1-041-1260	Heli-Pad Parking	(500.00)	-	(500.00)	(1,000.00)	-	(1,000.00)
10-1-041-1265	Wharf Launch Revenue	-	(20.00)	20.00	-	(20.00)	20.00
10-1-041-1266	Parking Passess	(3,250.00)	(4,601.05)	1,351.05	(6,500.00)	(6,500.00)	-
10-1-041-1271	PW Misc Revenue	(500.00)	(300.00)	(200.00)	(1,000.00)	(1,000.00)	-
10-1-041-1450	Rental - Hiab Crane	(1,000.00)	-	(1,000.00)	(2,000.00)	-	(2,000.00)
10-1-041-1451	Miscellaneous Revenues	(250.00)	(1,030.00)	780.00	(500.00)	(1,030.00)	530.00
10-1-050-1310	Building Permits	(250.00)	(2,800.00)	2,550.00	(500.00)	(2,800.00)	2,300.00
10-1-050-1312	Zoning Applications	(500.00)	-	(500.00)	(1,000.00)	-	(1,000.00)
10-1-050-1320	Dog Licences	(50.00)	(320.00)	270.00	(100.00)	(320.00)	220.00
	Total to June 30, 2018	(39,925.00)	(33,759.53)	(6,165.47)	(79,350.00)	(60,986.96)	(18,363.04)

Village of Tahsis
2018 Operating Results
For the Six Months Ending June 30, 2018

Account	Description	Year-to-Date Budget	Year-to-Date Actual	Year-to-Date Variance	Projections to December 31, 2018 2018 Budget	Projections	Year End Projected Variance
10-1-035-1250	Solid Waste User Fees	(26,000.00)	(26,455.60)	455.60	(42,000.00)	(42,000.00)	-
10-1-041-1255	Solid Waste - Recycling	(57,500.00)	(73,620.00)	16,120.00	(115,000.00)	(125,000.00)	10,000.00
	Total to June 30, 2018	(83,500.00)	(100,075.60)	16,575.60	(157,000.00)	(167,000.00)	10,000.00

Village of Tahsis
2018 Operating Results
For the Six Months Ending June 30, 2018

		Year-to-Date			Projections to December 31, 2018		
Account	Description	Budget	Actual	Year-to-Date Variance	2018 Budget	Projections	Year End Projected Variance
10-1-020-1105	Small Communities Equalization Grant	(325,738.00)	(343,396.00)	17,658.00	(325,738.00)	(343,396.00)	17,658.00
10-1-020-1111	SRD Grant	-	(2,500.00)	2,500.00	-	(2,500.00)	2,500.00
10-1-020-1114	Summer Employment Fun	-	-	-	(5,000.00)	(3,039.00)	(1,961.00)
10-1-020-1116	Emergency Prepardness	(63,250.00)	(63,250.00)	-	(127,500.00)	(126,500.00)	(1,000.00)
10-1-020-1120	Provincial Misc. Grants	-	-	-	-	-	-
10-1-020-1125	Federal Misc. Grants	(250.00)	(700.00)	450.00	(250.00)	(700.00)	450.00
10-1-020-1300	Gas Tax Grants	-	-	-	(69,088.00)	(69,088.00)	-
10-1-020-1801	Other Grants	(2,000.00)	-	(2,000.00)	(2,000.00)	-	(2,000.00)
	Total to June 30, 2018	(391,238.00)	(409,846.00)	18,608.00	(529,576.00)	(545,223.00)	15,647.00

Village of Tahsis
2018 Operating Results
For the Six Months Ending June 30, 2018

Account	Description	Year-to-Date Budget	Year-to-Date Actual	Year-to-Date Variance	Projections to December 31, 2018 2018 Budget	Projections	Year End Projected Variance
10-2-100-2001	Council Honorarium	15,050.00	13,672.57	1,377.43	30,100.00	22,600.00	7,500.00
10-2-100-2080	Payroll Benefits	500.00	64.74	435.26	500.00	129.48	370.52
10-2-100-2100	Committee Expenses	2,000.00	1,034.86	965.14	2,000.00	2,000.00	-
10-2-100-2105	Association Dues / Memberships	750.00	385.00	365.00	750.00	750.00	-
10-2-100-2110	Conferences & Conventions	5,100.00	1,475.27	3,624.73	5,100.00	5,100.00	-
10-2-100-2112	Travel	8,160.00	2,854.91	5,305.09	8,160.00	8,160.00	-
10-2-100-2120	Council Grants/Bursaries	1,000.00	1,200.00	(200.00)	1,000.00	1,200.00	(200.00)
10-2-100-2135	Staff Appreciation	200.00	1,899.02	(1,699.02)	200.00	1,899.02	(1,699.02)
10-2-100-2193	Miscellaneous	1,000.00	250.00	750.00	1,000.00	1,000.00	-
10-2-100-2210	Telephone & Communications	1,350.00	608.06	741.94	1,350.00	1,216.12	133.88
10-2-100-2242	Insurance - Legislative	300.00	292.00	8.00	300.00	300.00	-
	Total to June 30, 2018	35,410.00	23,736.43	11,673.57	50,460.00	44,354.62	6,105.38

Village of Tahsis
2018 Operating Results
For the Six Months Ending June 30, 2018

		Year-to-Date			Projections to December 31, 2018		
Account	Description	Budget	Actual	Year-to-Date Variance	2018 Budget	Projections	Year End Projected Variance
10-2-110-2010	Administrative Salaries	153,444.23	162,414.70	(8,970.47)	265,970.00	282,000.00	(16,030.00)
10-2-110-2020	Building Support Salaries	1,000.00	283.15	716.85	1,000.00	1,000.00	-
10-2-110-2021	Summer Staff	-	689.42	(689.42)	-	689.42	(689.42)
10-2-110-2080	Benefits & Payroll Charges	34,703.22	29,975.13	4,728.09	60,152.25	51,956.89	8,195.36
10-2-110-2105	Membership & Association Dues	4,800.00	2,678.00	2,122.00	4,800.00	2,678.00	2,122.00
10-2-110-2110	Conventions	800.00	1,333.50	(533.50)	800.00	1,333.50	(533.50)
10-2-110-2111	Courses	5,000.00	4,868.60	131.40	5,000.00	5,000.00	-
10-2-110-2112	Travel	10,000.00	8,779.62	1,220.38	20,000.00	20,000.00	-
10-2-110-2115	Election	-	-	-	5,000.00	5,000.00	-
10-2-110-2121	Legal Fees	12,500.00	18,588.65	(6,088.65)	25,000.00	32,000.00	(7,000.00)
10-2-110-2130	Public Relations	-	111.40	(111.40)	-	111.40	(111.40)
10-2-110-2131	Advertising	5,000.00	1,870.85	3,129.15	5,000.00	5,000.00	-
10-2-110-2135	Staff Appreciation	500.00	76.06	423.94	500.00	500.00	-
10-2-110-2189	Penny Rounding	-	(0.02)	0.02	-	(0.02)	0.02
10-2-110-2190	Bank Fees	3,750.00	3,081.97	668.03	7,500.00	6,500.00	1,000.00
10-2-110-2193	Miscellaneous	500.00	-	500.00	500.00	-	500.00
10-2-110-2194	Penalties & Interest	-	6.46	(6.46)	-	6.46	(6.46)
10-2-110-2195	Land Title & Other Fees	500.00	300.00	200.00	500.00	500.00	-
10-2-110-2200	Office Supplies/Printing	5,000.00	8,712.00	(3,712.00)	10,000.00	15,000.00	(5,000.00)
10-2-110-2205	Postage & Freight	2,250.00	690.94	1,559.06	4,500.00	4,500.00	-
10-2-110-2210	Telephone	3,000.00	2,773.13	226.87	6,000.00	6,000.00	-
10-2-110-2212	Internet/Cable	800.00	891.46	(91.46)	1,600.00	1,800.00	(200.00)
10-2-110-2215	Info Systems Operations & Maintenance	5,000.00	24,102.09	(19,102.09)	10,000.00	40,000.00	(30,000.00)
10-2-110-2220	Equipment Maintenance	765.00	-	765.00	1,530.00	1,530.00	-
10-2-110-2230	Auditing	19,380.00	22,500.00	(3,120.00)	19,380.00	22,500.00	(3,120.00)
10-2-110-2235	Contract Services	7,500.00	3,760.00	3,740.00	15,000.00	11,000.00	4,000.00
10-2-110-2240	Janitorial Services	2,250.00	2,163.09	86.91	4,500.00	4,500.00	-
10-2-110-2242	Insurance	10,710.00	3,930.00	6,780.00	21,420.00	10,000.00	11,420.00

Village of Tahsis
2018 Operating Results
For the Six Months Ending June 30, 2018

Account	Description	Budget	Actual	Year-to-Date Variance	2018 Budget	Projections	Year End Projected Variance
10-2-110-2245	Municipal Hall Utilities	2,650.00	2,542.35	107.65	5,300.00	5,300.00	-
10-2-110-2250	Alarm Monitoring Service	1,000.00	360.00	640.00	2,000.00	720.00	1,280.00
10-2-110-2265	Safety & First Aid	500.00	557.95	(57.95)	500.00	557.95	(57.95)
10-2-110-2300	Building Maintenance	2,250.00	5,247.89	(2,997.89)	4,500.00	5,247.89	(747.89)
10-2-110-4265	Bad Debts Written Off	-	(512.53)	512.53	2,000.00	(512.53)	2,512.53
10-2-152-2105	Shellfish Harvesting License Expenses	1,000.00	937.84	62.16	1,000.00	1,000.00	-
10-2-152-2131	Website Development	1,500.00	-	1,500.00	1,500.00	-	1,500.00
10-2-152-2230	Professional Services	-	-	-	20,000.00	-	20,000.00
15-2-272-2300	Capital Purchases	-	-	-	-	-	-
	Total to June 30, 2018	298,052.45	313,713.70	(15,661.25)	532,452.25	543,418.96	(10,966.71)

Village of Tahsis
2018 Operating Results
For the Six Months Ending June 30, 2018

		Year-to-Date			Projections to December 31, 2018		
Account	Description	Budget	Actual	Year-to-Date Variance	2018 Budget	Projections	Year End Projected Variance
10-2-121-1910	Reserve for Future Expenditure	-	-	-	2,040.00	2,040.00	-
10-2-121-2010	Salaries	1,500.00	2,487.51	(987.51)	3,000.00	14,470.00	(11,470.00)
10-2-121-2080	Benefits & Payroll Costs	500.00	270.96	229.04	500.00	541.92	(41.92)
10-2-121-2095	Volunteer Remunerations	6,600.00	6,984.62	(384.62)	13,200.00	14,000.00	(800.00)
10-2-121-2110	Conferences & Conventions	1,530.00	-	1,530.00	1,530.00	1,530.00	-
10-2-121-2111	Courses & Training	3,366.00	575.00	2,791.00	3,366.00	5,000.00	(1,634.00)
10-2-121-2112	Travel	1,020.00	-	1,020.00	1,020.00	1,020.00	-
10-2-121-2131	Advertising & Promotions	-	199.00	(199.00)	-	199.00	(199.00)
10-2-121-2200	Office Supplies	-	8.47	(8.47)	-	8.47	(8.47)
10-2-121-2205	Postage & Courier	100.00	-	100.00	100.00	100.00	-
10-2-121-2210	Telephone & Other Communication	1,500.00	1,475.63	24.37	3,000.00	3,000.00	-
10-2-121-2212	Internet/Cable	500.00	486.85	13.15	1,000.00	1,000.00	-
10-2-121-2235	Fire Investigations	3,000.00	-	3,000.00	3,000.00	3,000.00	-
10-2-121-2242	Insurance & Licences	4,000.00	3,061.00	939.00	8,000.00	8,000.00	-
10-2-121-2245	Utilities	3,150.00	2,846.52	303.48	6,300.00	6,300.00	-
10-2-121-2247	Vehicle Fuel & Oil	1,250.00	1,965.36	(715.36)	2,500.00	4,000.00	(1,500.00)
10-2-121-2250	Alarm Monitoring Service	250.00	269.55	(19.55)	500.00	500.00	-
10-2-121-2255	Maintenance/Small Tools	300.00	-	300.00	300.00	300.00	-
10-2-121-2265	Protective Clothing	5,100.00	4,350.44	749.56	5,100.00	5,100.00	-
10-2-121-2270	Supplies & Materials	2,500.00	3,125.56	(625.56)	5,000.00	5,000.00	-
10-2-121-2290	Equipment Maintenance	2,500.00	2,986.58	(486.58)	5,000.00	5,000.00	-
10-2-121-2292	Small Tool Replacement	1,000.00	31.59	968.41	2,000.00	2,000.00	-
10-2-121-2300	Building Maintenance	500.00	-	500.00	1,000.00	1,000.00	-
10-2-121-2320	Vehicle Servicing & Maintenance	1,750.00	2,506.66	(756.66)	3,500.00	3,500.00	-
10-2-122-2235	Buildling Inspection Contract Services	2,500.00	-	2,500.00	5,000.00	5,000.00	-
10-2-124-2010	Salaries	5,250.00	6,100.70	(850.70)	9,750.00	10,050.00	(300.00)
10-2-124-2080	Benefits and Payroll Costs	200.00	1,047.45	(847.45)	400.00	1,500.00	(1,100.00)
10-2-124-2110	Conferences & Conventions	1,200.00	-	1,200.00	1,200.00	1,200.00	-

Village of Tahsis
2018 Operating Results
For the Six Months Ending June 30, 2018

Account	Description	Budget	Actual	Year-to-Date Variance	2018 Budget	Projections	Year End Projected Variance
10-2-124-2111	Courses & Seminars	1,530.00	1,331.68	198.32	1,530.00	1,530.00	-
10-2-124-2112	Travel	-	773.28	(773.28)	-	773.28	(773.28)
10-2-124-2200	Office Supplies	100.00	-	100.00	100.00	100.00	-
10-2-124-2205	Freight	-	136.00	(136.00)	-	136.00	(136.00)
10-2-124-2210	Telephone & Other Communication	500.00	576.00	(76.00)	1,000.00	1,000.00	-
10-2-124-2270	Supplies & Materials	13,000.00	12,268.38	731.62	126,500.00	126,500.00	-
	Total to June 30, 2018	66,196.00	55,864.79	10,331.21	216,436.00	234,398.67	(17,962.67)

Village of Tahsis
2018 Operating Results
For the Six Months Ending June 30, 2018

		Year-to-Date			Projections to December 31, 2018		
Account	Description	Budget	Actual	Year-to-Date Variance	2018 Budget	Projections	Year End Projected Variance
10-2-135-2010	Solid Waste-Salaries	3,015.00	2,690.16	324.84	6,030.00	4,700.00	1,330.00
10-2-135-2080	Solid Waste - Payroll Benefits	694.00	193.33	500.67	1,388.00	500.00	888.00
10-2-135-2241	Solid Waste-Contracts	1,000.00	-	1,000.00	1,000.00	1,000.00	-
10-2-135-2270	Solid Waste-Supplies	500.00	-	500.00	500.00	500.00	-
10-2-135-2940	Solid Waste - Transfer to Reserves	-	-	-	6,000.00	6,000.00	-
10-2-136-2010	Recycling PW Trades	4,066.00	7,447.80	(3,381.80)	8,132.00	13,000.00	(4,868.00)
10-2-136-2080	Benefits	936.00	600.29	335.71	1,872.00	2,000.00	(128.00)
10-2-144-2010	Wages - Landfill	8,800.00	8,245.82	554.18	17,600.00	14,500.00	3,100.00
10-2-144-2080	Benefits - Landfill	2,026.00	730.31	1,295.69	4,052.00	2,000.00	2,052.00
10-2-144-2320	Equipment Costs	60,000.00	59,640.00	360.00	90,000.00	90,000.00	-
	Total to June 30, 2018	81,037.00	79,547.71	1,489.29	136,574.00	134,200.00	2,374.00

Village of Tahsis
2018 Operating Results
For the Six Months Ending June 30, 2018

		Year-to-Date			Projections to December 31, 2018		
Account	Description	Budget	Actual	Year-to-Date Variance	2018 Budget	Projections	Year End Projected Variance
10-2-130-1455	Cost Recovery - Equipment	(60,000.00)	(59,640.00)	(360.00)	(90,000.00)	(90,000.00)	-
10-2-130-2010	Salaries	24,487.50	29,506.74	(5,019.24)	48,975.00	52,000.00	(3,025.00)
10-2-130-2021	Health & Safety Wages	-	4,074.68	(4,074.68)	-	6,000.00	(6,000.00)
10-2-130-2080	Benefits & Payroll Costs	5,637.00	11,383.93	(5,746.93)	11,274.00	20,000.00	(8,726.00)
10-2-130-2105	Association Dues	500.00	99.00	401.00	500.00	500.00	-
10-2-130-2110	Conferences & Conventions	1,500.00	599.04	900.96	1,500.00	1,500.00	-
10-2-130-2112	Travel	1,500.00	468.90	1,031.10	1,500.00	1,500.00	-
10-2-130-2200	Office Supplies	-	34.96	(34.96)	-	34.96	(34.96)
10-2-130-2205	Postage and Freight	-	1,637.29	(1,637.29)	-	1,637.29	(1,637.29)
10-2-130-2210	Telephone & Communications	1,000.00	883.40	116.60	2,000.00	1,800.00	200.00
10-2-130-2212	Internet/Cable	400.00	486.85	(86.85)	800.00	1,000.00	(200.00)
10-2-130-2230	Contract Services	5,000.00	-	5,000.00	5,000.00	5,000.00	-
10-2-130-2245	Building Utilities	2,875.00	2,415.83	459.17	5,750.00	4,900.00	850.00
10-2-130-2246	Propane	1,000.00	3,774.78	(2,774.78)	2,000.00	7,549.56	(5,549.56)
10-2-130-2247	Fuel	10,000.00	8,570.55	1,429.45	20,000.00	17,200.00	2,800.00
10-2-130-2250	Alarm Monitoring Service	150.00	270.00	(120.00)	300.00	540.00	(240.00)
10-2-130-2254	Safety & First Aid	250.00	-	250.00	250.00	250.00	-
10-2-130-2255	Small Tools & Equipment	2,250.00	549.16	1,700.84	4,500.00	4,500.00	-
10-2-130-2270	Supplies	2,250.00	3,190.87	(940.87)	4,500.00	4,500.00	-
10-2-130-2300	Shop	1,000.00	-	1,000.00	2,000.00	2,000.00	-
10-2-130-2320	Vehicle Operation & Maintenance	500.00	146.44	353.56	1,000.00	1,000.00	-
10-2-131-2010	PW Vehicles Salaries	3,550.00	3,829.36	(279.36)	7,100.00	6,700.00	400.00
10-2-131-2080	Benefits and Payroll Costs	817.00	415.87	401.13	1,634.00	800.00	834.00
10-2-131-2242	Public Works - Insurance	3,500.00	3,731.50	(231.50)	7,000.00	7,000.00	-
10-2-131-2243	Vehicle Insurance	8,000.00	10,443.00	(2,443.00)	16,000.00	16,000.00	-
10-2-131-2300	Vehicle Equipment Supplies	1,500.00	390.78	1,109.22	3,000.00	3,000.00	-
10-2-131-2320	Vehicle Operation & Maintenance	8,500.00	396.15	8,103.85	17,000.00	7,500.00	9,500.00
10-2-132-2010	PW Road Salaries	8,000.00	4,332.89	3,667.11	16,000.00	7,500.00	8,500.00

Village of Tahsis
2018 Operating Results
For the Six Months Ending June 30, 2018

Account	Description	Budget	Actual	Year-to-Date Variance	2018 Budget	Projections	Year End Projected Variance
10-2-132-2080	Benefit and Payroll Costs	1,841.00	426.88	1,414.12	3,682.00	1,000.00	2,682.00
10-2-132-2300	Roads Maintenance	4,000.00	1,947.40	2,052.60	8,000.00	5,000.00	3,000.00
10-2-133-2105	Permits	800.00	-	800.00	800.00	800.00	-
10-2-133-2245	Street Lighting	15,000.00	14,490.09	509.91	30,000.00	30,000.00	-
10-2-134-2241	Bridge Maintenance	1,000.00	-	1,000.00	2,000.00	1,000.00	1,000.00
10-2-137-2021	Harbours Trades	-	1,291.03	(1,291.03)	-	2,200.00	(2,200.00)
10-2-137-2080	Benefits & Payroll Costs	-	174.17	(174.17)	-	174.17	(174.17)
10-2-137-2235	H&W Contracted Services	-	-	-	10,000.00	5,000.00	5,000.00
10-2-137-2242	Insurance	4,000.00	4,858.00	(858.00)	8,000.00	8,000.00	-
10-2-137-2245	Harbour Utilities	2,500.00	2,275.34	224.66	5,000.00	5,000.00	-
10-2-137-2300	Harbours: Const Electrical Repairs	1,500.00	-	1,500.00	3,000.00	1,500.00	1,500.00
10-2-138-2242	Heliport Insurance	1,250.00	1,103.50	146.50	2,500.00	2,500.00	-
10-2-138-2245	Heliport Electricity	750.00	-	750.00	1,500.00	-	1,500.00
10-2-139-2010	Public Works- On Call	6,000.00	6,064.40	(64.40)	12,000.00	12,200.00	(200.00)
10-2-139-2080	Public Works- On call - Benefits	500.00	368.57	131.43	1,000.00	800.00	200.00
10-2-162-2242	Parking & Boat Launch Insurance	-	2,042.00	(2,042.00)	-	2,042.00	(2,042.00)
	Total to June 30, 2018	73,307.50	67,033.35	6,274.15	177,065.00	169,127.98	7,937.02

Village of Tahsis
2018 Operating Results
For the Six Months Ending June 30, 2018

Recreation, Cultural Development Services

Account	Description	Year-to-Date Budget	Year-to-Date Actual	Year-to-Date Variance	Projections to December 31, 2018 2018 Budget	Projections	Year End Projected Variance
10-2-140-2010	Program Salaries	60,326.50	66,957.51	(6,631.01)	120,653.00	115,900.00	4,753.00
10-2-140-2020	Support Trades Salaries	3,474.00	4,268.00	(794.00)	6,948.00	7,500.00	(552.00)
10-2-140-2080	Benefits & Payroll Costs	12,588.50	10,246.72	2,341.78	25,177.00	18,000.00	7,177.00
10-2-140-2105	Dues & Permits	700.00	324.72	375.28	700.00	700.00	-
10-2-140-2110	Conferences	500.00	-	500.00	500.00	500.00	-
10-2-140-2111	Courses	1,000.00	200.00	800.00	1,000.00	1,000.00	-
10-2-140-2112	Travel	2,000.00	-	2,000.00	2,000.00	2,000.00	-
10-2-140-2192	Debit Machine/Cash Shortages	-	(7.65)	7.65	-	25.00	(25.00)
10-2-140-2200	Office Supplies	250.00	2,873.21	(2,623.21)	500.00	5,800.00	(5,300.00)
10-2-140-2205	Postage & Courier	1,100.00	708.50	391.50	2,200.00	1,400.00	800.00
10-2-140-2210	Telephone	1,000.00	1,198.96	(198.96)	2,000.00	2,400.00	(400.00)
10-2-140-2212	Cable/Internet	950.00	781.06	168.94	1,900.00	1,600.00	300.00
10-2-140-2230	Specialty Programs	375.00	409.07	(34.07)	750.00	850.00	(100.00)
10-2-140-2240	Contract Services-Janitorial	2,500.00	2,028.00	472.00	5,000.00	4,100.00	900.00
10-2-140-2241	Contracted Repairs	750.00	510.00	240.00	1,500.00	1,500.00	-
10-2-140-2242	Insurance	5,000.00	7,438.00	(2,438.00)	10,000.00	10,000.00	-
10-2-140-2245	Building Utilities	17,500.00	17,923.56	(423.56)	35,000.00	36,000.00	(1,000.00)
10-2-140-2246	Building Propane	1,500.00	10,288.90	(8,788.90)	3,000.00	10,300.00	(7,300.00)
10-2-140-2250	Community Centre Alarm Monitoring	200.00	315.00	(115.00)	400.00	630.00	(230.00)
10-2-140-2255	Equipment Maintenance	2,000.00	861.50	1,138.50	4,000.00	4,000.00	-
10-2-140-2260	Chemicals	2,000.00	299.02	1,700.98	4,000.00	4,000.00	-
10-2-140-2261	Concession Consumable for Resale	3,750.00	4,057.98	(307.98)	7,500.00	8,500.00	(1,000.00)
10-2-140-2265	Civic Events	3,000.00	2,978.62	21.38	3,000.00	3,000.00	-
10-2-140-2270	Supplies	1,000.00	1,639.97	(639.97)	2,000.00	2,000.00	-
10-2-140-2280	Miscellaneous	-	85.00	(85.00)	-	85.00	(85.00)
10-2-140-2300	Building Misc. Materials	1,250.00	1,590.89	(340.89)	2,500.00	2,500.00	-
10-2-140-2321	Pool Maintenance	2,500.00	1,078.69	1,421.31	5,000.00	5,000.00	-
10-2-143-2010	Staff Salary	11,217.50	13,080.31	(1,862.81)	22,435.00	23,000.00	(565.00)

Village of Tahsis
2018 Operating Results
For the Six Months Ending June 30, 2018

Account	Description	Budget	Actual	Year-to-Date Variance	2018 Budget	Projections	Year End Projected Variance
10-2-143-2080	Benefits & Payroll Costs	2,582.50	1,062.65	1,519.85	5,165.00	2,000.00	3,165.00
10-2-143-2280	Miscellaneous	1,000.00	-	1,000.00	2,000.00	2,000.00	-
10-2-143-2310	Contract Services	1,000.00	-	1,000.00	2,000.00	2,000.00	-
10-2-145-2210	Telephone / Communications	750.00	751.23	(1.23)	1,500.00	1,500.00	-
10-2-145-2242	Insurance	-	459.00	(459.00)	-	459.00	(459.00)
10-2-145-2245	Building Utilities	1,000.00	1,166.53	(166.53)	2,000.00	2,300.00	(300.00)
10-2-145-2250	Alarms	150.00	239.60	(89.60)	300.00	500.00	(200.00)
10-2-145-2280	Conservation Materials	100.00	-	100.00	100.00	-	100.00
10-2-145-2300	Building Maintenance	250.00	752.08	(502.08)	250.00	1,000.00	(750.00)
10-2-146-2021	Info Centre Summer Staff	2,340.00	457.60	1,882.40	4,680.00	7,500.00	(2,820.00)
10-2-146-2080	Info Centre Benefits	200.00	34.42	165.58	400.00	1,275.00	(875.00)
10-2-146-2270	Operating Supplies	100.00	-	100.00	200.00	200.00	-
10-2-160-2010	Puddle Duck Program Salaries	15,187.00	16,138.11	(951.11)	30,374.00	28,500.00	1,874.00
10-2-160-2080	Benefit & Payroll Costs	2,420.50	904.46	1,516.04	4,841.00	4,000.00	841.00
10-2-160-2111	Courses	500.00	-	500.00	500.00	500.00	-
10-2-160-2270	Consumable Goods	-	366.63	(366.63)	-	366.63	(366.63)
10-2-160-2280	Program Supplies	150.00	386.24	(236.24)	300.00	800.00	(500.00)
10-2-160-2300	Facility Maintenance	100.00	-	100.00	100.00	100.00	-
	Total to June 30, 2018	166,261.50	174,854.09	(8,592.59)	324,373.00	327,290.63	(2,917.63)

Village of Tahsis
2018 Operating Results
For the Six Months Ending June 30, 2018

Water Services

Account	Description	Year-to-Date Budget	Year-to-Date Actual	Year-to-Date Variance	Projections to December 31, 2018 2018 Budget	Projections	Year End Projected Variance
30-2-210-2242	Insurance-Water	4,000.00	6,736.00	(2,736.00)	8,000.00	8,000.00	-
30-2-212-2080	Water-Payroll Benefits	5,877.50	2,837.58	3,039.92	11,755.00	5,000.00	6,755.00
30-2-212-2105	Dues and permits	-	250.00	(250.00)	-	250.00	(250.00)
30-2-212-2110	Water-Salaries	25,530.50	21,666.95	3,863.55	51,061.00	38,000.00	13,061.00
30-2-212-2111	Courses & Seminars	5,000.00	1,819.44	3,180.56	5,000.00	5,000.00	-
30-2-212-2205	Water Supplies Freight	1,500.00	484.05	1,015.95	3,000.00	1,500.00	1,500.00
30-2-212-2245	Water-Utilities	12,500.00	9,200.97	3,299.03	25,000.00	18,500.00	6,500.00
30-2-212-2250	Water-Alarm Monitoring	500.00	1,653.15	(1,153.15)	1,000.00	3,300.00	(2,300.00)
30-2-212-2260	Water-Chlorine	1,250.00	1,203.63	46.37	2,500.00	2,500.00	-
30-2-212-2270	Water-Supplies	1,500.00	2,220.66	(720.66)	3,000.00	4,500.00	(1,500.00)
30-2-212-2300	Water-Repairs & Maintenance	2,500.00	5,484.00	(2,984.00)	5,000.00	6,000.00	(1,000.00)
	Total to June 30, 2018	60,158.00	53,556.43	6,601.57	115,316.00	92,550.00	22,766.00

Village of Tahsis
2018 Operating Results
For the Six Months Ending June 30, 2018

Sewer Services

Account	Description	Year-to-Date Budget	Year-to-Date Actual	Year-to-Date Variance	Projections to December 31, 2018 2018 Budget	Projections	Year End Projected Variance
20-2-200-2235	Consulting Services	-	-	-	5,000.00	5,000.00	-
20-2-200-2242	Insurance - Sewer	7,000.00	9,980.00	(2,980.00)	14,000.00	14,000.00	-
20-2-202-2010	Sewer - Salaries	10,851.50	11,482.76	(631.26)	21,703.00	20,000.00	1,703.00
20-2-202-2080	Sewer - Payroll Benefits	2,498.00	1,692.39	805.61	4,996.00	3,000.00	1,996.00
20-2-202-2105	Permits	-	648.15	(648.15)	-	648.15	(648.15)
20-2-202-2230	Contract Services	7,500.00	3,082.00	4,418.00	15,000.00	10,000.00	5,000.00
20-2-202-2241	Sewer - Repairs & Maintenance	2,500.00	1,772.09	727.91	5,000.00	5,000.00	-
20-2-202-2245	Sewer - Utilities	19,000.00	15,572.56	3,427.44	38,000.00	32,000.00	6,000.00
20-2-202-2250	Sewer - Alarm Monitoring	2,500.00	527.59	1,972.41	5,000.00	1,100.00	3,900.00
20-2-202-2255	Plant Equipment Repair	1,500.00	-	1,500.00	3,000.00	3,000.00	-
20-2-202-2260	Sewer - Waste Water Treatment	2,000.00	749.00	1,251.00	4,000.00	4,000.00	-
20-2-202-2270	Sewer - Supplies	750.00	-	750.00	1,500.00	1,500.00	-
	Total to June 30, 2018	56,099.50	45,506.54	10,592.96	117,199.00	99,248.15	17,950.85