

Q2 2026 Service Areas

Overall Service Areas are trending under budget, with only three service areas currently projected to exceed their operational budgets by end of the year.

Note: For details regarding notations appearing in the charts, refer to the 2026–2030 Financial Plan.

	2026 Approved Budget	2026 June 30 YTD Actual	2026 Projected Actual	Projected \$ Variance	Projected % Variance
Admin & Corporate Services Funding					
Corporate Revenue (FOI Admin Fees)	\$ 3,500	\$ 1,200	\$ 2,400	\$ (1,100)	69%
Business License Fees	10,200	400	10,200	-	100%
Total Funding	\$ 13,700	\$ 1,600	\$ 12,600	\$ (1,100)	169%
Admin & Corporate Services Operating Expenses					
Administration ¹	\$ 998,600	\$ 464,923	\$ 1,016,042	\$ 17,442	102%
Council ²	308,600	122,739	304,374	(4,226)	99%
Risk Management ³	268,300	272,212	370,006	101,706	138%
Grant in Aid & Fee for Service ⁴	328,700	158,500	328,700	-	100%
Corporate Services	838,700	338,610	758,162	(80,538)	90%
Total Operating Expenses	\$ 2,742,900	\$ 1,356,985	\$ 2,777,284	\$ 34,384	101%

● **Q2 2026** – Admin & Corporate Services is projected to finish the year over budget. Legal fees are projected to exceed budget by 38%, reflecting higher-than-anticipated demand for legal services across a range of increasingly complex corporate and operational matters. This pressure is partially offset by a favourable labour variance resulting from a temporary vacancy within Corporate Services.

	2026 Approved Budget	2026 June 30 YTD Actual	2026 Projected Actual	Projected \$ Variance	Projected % Variance
Communications & Engagement Funding					
Advertising Commissions ¹	\$ 15,000	\$ 2,476	\$ 7,428	\$ (7,572)	50%
Total Funding	\$ 15,000	\$ 2,476	\$ 7,428	\$ (7,572)	50%
Communications & Engagement Operating Expenses					
Communications & Engagement ²	\$ 318,700	\$ 153,332	\$ 303,727	\$ (14,973)	95%
Marketing/Public Relations ³	54,900	57,318	66,174	11,274	121%
Volunteer	70,200	6,498	62,323	(7,877)	89%
Economic Development	47,800	17,892	17,892	(29,908)	37%
Youth Engagement	93,200	23,387	47,533	(45,667)	51%
Total Operating Expenses	\$ 584,800	\$ 258,428	\$ 497,650	\$ (87,150)	85%

● **Q2 2026** – Communications & Engagement is projected to finish the year below budget, primarily reflecting limited staffing capacity to advance planned initiatives and associated expenditures during the year. Marketing and Public Relations continues to experience higher costs for professional printing and one-time marketing initiatives, (Volunteer film), which is offset by projected savings within the Volunteer budget. Economic Development is projected to have a favourable variance, as the staffing capacity anticipated to advance planned initiatives did not materialize during the year, resulting in delays in planned expenditures. A favourable variance for Youth Engagement reflects the conclusion of grant funding and associated programming during the year.

	2026 Approved Budget	2026 June 30 YTD Actual	2026 Projected Actual	Projected \$ Variance	Projected % Variance
Events, Arts, & Culture Funding					
Event Permit Revenue ¹	\$ 14,700	\$ 3,800	\$ 7,600	\$ (7,100)	52%
Event Sponsorship ²	29,600	(500)	20,000	(9,600)	68%
Total Funding	\$ 44,300	\$ 3,300	\$ 27,600	\$ (16,700)	62%
Events, Arts, & Culture Operating Expenses					
Events ³	\$ 297,900	\$ 75,896	\$ 262,343	\$ (35,557)	88%
Arts/Culture ⁴	38,200	29,960	37,560	(640)	98%
Total Operating Expenses	\$ 336,100	\$ 105,856	\$ 299,903	\$ (36,197)	89%

● **Q2 2026** – Events, Arts & Culture is projected to finish the year below budget, reflecting lower-than-anticipated event revenues and limited staffing capacity to advance planned programming and revenue-generating activities during the year. Current projections remain subject to planned activity during the remainder of the year; should the Seasonal Light-up proceed in Q4, expenditures are expected to finish closer to budget.

	2026 Approved Budget	2026 June 30 YTD Actual	2026 Projected Actual	Projected \$ Variance	Projected % Variance
Library Operating Expenses					
GVPL Requisition ¹	\$ 1,338,100	\$ 759,446	\$ 1,338,100	\$ -	100%
Total Operating Expenses	\$ 1,338,100	\$ 759,446	\$ 1,338,100	\$ -	100%

● **Q2 2026** – Library costs are projected to finish within budget. While the GVPL contract is fixed, costs associated with the JDF branch remain variable and are reflected in the current year-end projection.

	2026 Approved Budget	2026 June 30 YTD Actual	2026 Projected Actual	Projected \$ Variance	Projected % Variance
Human Resources Operating Expenses					
HR Administration ¹	\$ 423,600	\$ 167,898	\$ 426,509	\$ 2,909	101%
Health, Welfare & Safety ²	159,900	38,789	102,261	(57,639)	64%
Total Operating Expenses	\$ 583,500	\$ 206,687	\$ 528,770	\$ (54,730)	91%

● **Q2 2026** – HR Administration is projected to finish the year close to budget. Health, Welfare, & Safety is projected to have a favourable variance, primarily reflecting temporary vacancy savings earlier in the year. This position has since been filled.

	2026 Approved Budget	2026 June 30 YTD Actual	2026 Projected Actual	Projected \$ Variance	Projected % Variance
Health Administration Funding					
User Fee - Fee for Service (MSP) ¹	\$ 1,374,800	\$ 329,803	\$ 1,125,532	\$ (249,268)	82%
Contracts Payments - New to Practice ²	72,900	13,636	75,608	2,708	104%
Other Revenues ³	68,900	23,350	52,419	(16,481)	76%
Transfer from Reserves ⁴	307,200	162,489	233,605	(73,595)	
Total Funding	\$ 1,823,800	\$ 529,279	\$ 1,487,164	\$ (336,636)	82%
Health Administration Operating Expenses					
Physicians ⁵	\$ 1,387,800	\$ 371,359	\$ 1,101,169	\$ (286,631)	79%
Clinic, Support Staff ⁶	297,600	98,830	274,238	(23,362)	92%
Clinic, Lease & Operating Costs ⁷	138,400	59,089	111,757	(26,643)	81%
Other ⁸	-	-	-	-	-
Total Operating Expenses	\$ 1,823,800	\$ 529,279	\$ 1,487,164	\$ (336,636)	82%

● **Q2 2026** –Health Administration is projected to remain On Track, despite lower-than-budgeted revenues. The timing of physician onboarding affects both revenues and associated expenditures, resulting in largely offsetting variances and a limited impact on the service area's overall financial position. The City now has four physicians in place, with new patient attachment continuing. Current projections therefore reflect a lower transfer from reserve than budgeted.

	2026 Approved Budget	2026 June 30 YTD Actual	2026 Projected Actual	Projected \$ Variance	Projected % Variance
Finance Funding					
Property Tax Penalties & Interest	\$ 252,700	\$ 15,379	\$ 284,138	\$ 31,438	112%
School Tax Admin Fee	14,000	-	14,654	654	105%
Tax Certificate Fees	36,300	17,155	34,310	(1,990)	95%
Other Revenue	1,400	10,910	10,849	9,449	775%
Total Funding	\$ 304,400	\$ 43,444	\$ 343,951	\$ 39,551	113%
Finance Operating Expenses					
Finance Administration ¹	\$ 1,185,100	\$ 572,101	\$ 1,288,247	\$ 103,147	109%
Total Operating Expenses	\$ 1,185,100	\$ 572,101	\$ 1,288,247	\$ 103,147	109%

● **Q2 2026** – Finance is projected to finish the year over budget, primarily reflecting temporary backfill requirements associated with employee leaves of absence. Unlike some service areas where activities may be deferred during temporary vacancies, Finance must maintain continuity of core financial operations and meet prescribed statutory timelines. Ongoing responsibilities include payroll, accounts payable, developer deposits and DCC administration, together with legislated requirements including the Financial Plan and tax and utility bylaws.

	2026 Approved Budget	2026 June 30 YTD Actual	2026 Projected Actual	Projected \$ Variance	Projected % Variance
IT Operating Expenses					
IT Administration ¹	\$ 835,500	\$ 516,790	\$ 823,437	\$ (12,063)	99%
Total Operating Expenses	\$ 835,500	\$ 516,790	\$ 823,437	\$ (12,063)	99%

● **Q2 2026** – IT is projected to finish the year within budget, supported by lower-than-budgeted contracted services expenditures to date. This favourable variance may narrow as additional information technology requirements arise through the remainder of the year.

	2026 Approved Budget	2026 June 30 YTD Actual	2026 Projected Actual	Projected \$ Variance	Projected % Variance
GIS Funding					
Allocation from Building & Bylaw ¹	\$ 161,300	\$ 54,300	\$ 156,500	\$ (4,800)	-97%
Total Funding After Internal Allocations	\$ 161,300	\$ 54,300	\$ 156,500	\$ (4,800)	97%
GIS Operating Expenses					
GIS Administration ²	\$ 395,000	\$ 214,153	\$ 390,960	\$ (4,040)	99%
Total Operating Expenses	\$ 395,000	\$ 214,153	\$ 390,960	\$ (4,040)	99%

● **Q2 2026** – GIS is projected to finish the year within budget, with no significant variances anticipated at year-end.

	2026 Approved Budget	2026 June 30 YTD Actual	2026 Projected Actual	Projected \$ Variance	Projected % Variance
Policing Funding					
Criminal Records Check/Other	\$ 51,700	\$ 37,812	\$ 65,129	\$ 13,429	126%
Detachment Lease Revenue ¹	-	-	-	-	-
Total Funding	\$ 51,700	\$ 37,812	\$ 65,129	\$ 13,429	126%
Police Operating Expenses					
Contracted Policing Services ²	\$ 5,803,900	\$ 1,150,169	\$ 5,658,624	\$ (145,276)	97%
Support Services & Building ³	1,094,600	481,113	971,538	(123,062)	89%
Community Policing Program	10,700	-	10,724	24	100%
E-Comm Dispatch Centre ⁴	654,500	317,540	635,080	(19,420)	97%
Total Operating Expenses	\$ 7,563,700	\$ 1,948,822	\$ 7,275,966	\$ (287,734)	96%
Transfers To Reserves					
Police Building Reserve ⁵	260,000	-	260,000	-	100%
Total Operating Expenses + Reserve	\$ 7,823,700	\$ 1,948,822	\$ 7,535,966	\$ (287,734)	96%

● **Q2 2026** – Policing is projected to finish the year below budget, primarily reflecting RCMP staffing levels below the strength anticipated in the budget and the transition of civilian staffing to Langford.

	2026 Approved Budget	2026 June 30 YTD Actual	2026 Projected Actual	Projected \$ Variance	Projected % Variance
Fire Rescue Operating Expenses					
Fire Administration & Suppression ¹	\$ 3,600,900	\$ 1,549,446	\$ 3,458,968	\$ (141,932)	96%
Fire Fleet & Equipment	168,100	71,493	120,972	(47,128)	72%
Emergency Support Services ¹	214,000	19,417	67,089	(146,911)	31%
Total Operating Expenses	\$ 3,983,000	\$ 1,640,355	\$ 3,647,028	\$ (335,972)	92%

● **Q2 2026** – Fire Rescue is projected to finish the year below budget, primarily reflecting temporary staffing vacancies and lower-than-anticipated fleet repair and maintenance costs. Staffing variances include challenges filling Temporary Full-Time Fire Fighter positions and a vacancy in the Emergency Program Officer position that has since been filled.

	2026 Approved Budget	2026 June 30 YTD Actual	2026 Projected Actual	Projected \$ Variance	Projected % Variance
Building & Bylaw Funding					
Building Permit (BP) Fees ¹	\$ 1,613,200	\$ 543,099	\$ 1,564,944	\$ (48,256)	97%
Plumbing Permit Fees ²	96,900	31,812	63,625	(33,275)	66%
Other Permit Fees	-	934	1,784	1,784	-
Dog Licence Fees	2,000	1,240	2,480	480	124%
Municipal Ticketing Fines	3,000	1,930	3,859	859	129%
Building Admin Fee	1,000	-	-	(1,000)	0%
Total Funding	1,716,100	579,015	1,636,692	(79,408)	95%
BP Fee Allocation to Development Services (15%)	(242,000)	(81,500)	(234,700)	7,300	97%
BP Fee Allocation to GIS (10%)	(161,300)	(54,300)	(156,500)	4,800	97%
BP Fee Allocation to Engineering (10%)	(161,300)	(54,300)	(156,500)	4,800	97%
Total Funding After Internal Allocations³	\$ 1,151,500	\$ 388,915	\$ 1,088,992	\$ (62,508)	95%
Building & Bylaw Operating Expenses					
Bylaw Enforcement ³	\$ 365,800	\$ 161,708	\$ 362,689	\$ (3,111)	99%
Animal Control ⁴	76,300	43,317	62,400	(13,900)	82%
Building Inspection	660,500	283,263	661,826	1,326	100%
Total Operating Expenses	\$ 1,102,600	\$ 488,288	\$ 1,086,915	\$ (15,685)	99%

● **Q2 2026** – Building & Bylaw revenues are projected to finish the year modestly below budget, reflecting prevailing development market conditions and the timing of anticipated building permit issuances. Overall expenditures are projected to remain within budget, supported in part by lower-than-budgeted costs for Animal Control services provided by the CRD.

	2026 Approved Budget	2026 June 30 YTD Actual	2026 Projected Actual	Projected \$ Variance	Projected % Variance
Engineering Funding					
Works and Services Admin ¹	\$ 650,000	\$ 294,604	\$ 589,208	\$ (60,792)	91%
Right of Way Permit Fees	74,100	62,826	62,826	(11,274)	85%
Soil Permit Fees	10,000	-	-	(10,000)	0%
Other Engineering Revenue	2,000	-	-	(2,000)	0%
Total Funding	736,100	357,430	652,034	(84,066)	89%
Allocation from Building & Bylaw ²	161,300	54,300	156,500	(4,800)	97%
Total Funding After Internal Allocations	\$ 897,400	\$ 411,730	\$ 808,534	\$ (88,866)	90%
Engineering Operating Expenses					
Engineering Administration ³	\$ 1,141,100	\$ 539,259	\$ 1,169,212	\$ 28,112	102%
Total Operating Expenses	\$ 1,141,100	\$ 539,259	\$ 1,169,212	\$ 28,112	102%

● **Q2 2026** – Engineering revenues are trending under budget due to less favourable development market conditions. Engineering expenses are currently projected slightly above budget; however, the Q2 projection does not fully reflect Engineering staff costs attributable to supporting the Sewer Utility, as these allocations are typically captured at year-end.

	2026 Approved Budget	2026 June 30 YTD Actual	2026 Projected Actual	Projected \$ Variance	Projected % Variance
Planning Funding					
Rezoning Fees	\$ 31,900	\$ 6,611	\$ 13,222	\$ (18,678)	41%
Subdivision Fees	108,500	54,073	108,146	(354)	100%
Development Permit Fees	23,000	55,120	98,240	75,240	427%
Right of Way Sign Permit Fees	-	1,625	2,750	2,750	-
Tree Permit Fees	7,500	2,100	4,200	(3,300)	56%
Total Funding	170,900	119,529	226,557	55,657	133%
Allocation from Building & Bylaw ¹	242,000	81,500	234,700	(7,300)	-97%
Total Funding After Internal Allocations	\$ 412,900	\$ 201,029	\$ 461,257	\$ 48,357	112%
Planning Operating Expenses					
Development Services Administration ²	\$ 910,500	\$ 417,787	\$ 846,907	\$ (63,593)	93%
Total Operating Expenses	\$ 910,500	\$ 417,787	\$ 846,907	\$ (63,593)	93%

● **Q2 2026** – Planning revenues are projected to finish the year above budget, reflecting higher-than-anticipated development permit activity. Expenditures are projected below budget, primarily reflecting a partial-year position vacancy and temporary leave of absence.

	2026 Approved Budget	2026 June 30 YTD Actual	2026 Projected Actual	Projected \$ Variance	Projected % Variance
Public Works Funding					
Facilities Rental Revenue ¹	\$ 14,900	\$ 3,501	\$ 7,001	\$ (7,899)	47%
Electric Vehicle Charging Fee ²	10,000	4,766	9,532	(468)	95%
Other Revenue	-	362	362	362	-
Total Funding	\$ 24,900	\$ 8,629	\$ 16,895	\$ (8,005)	68%
Public Works Operating Expenses					
Public Works Administration ³	\$ 439,200	\$ 164,613	\$ 460,218	\$ 21,018	105%
City Facilities ⁴	389,700	153,154	326,288	(63,412)	84%
Branch Drop Off ⁵	195,500	130,155	181,091	(14,409)	93%
Emergency Response	6,300	-	-	(6,300)	0%
Dam Maintenance	6,800	1,413	2,702	(4,098)	40%
Maintain Park-Ride	16,600	2,734	4,225	(12,375)	25%
Maintain EV Charger	11,600	5,524	11,048	(552)	95%
Maintain Fleet & Equipment ⁶	441,700	214,560	426,244	(15,456)	97%
Total Operating Expenses	\$ 1,507,400	\$ 672,153	\$ 1,411,816	\$ (95,584)	94%

● **Q2 2026** – Public Works revenues are projected below budget, primarily reflecting lower-than-anticipated rental revenue from St. John's Church. Expenditures are also projected below budget, primarily due to temporary staffing vacancies and leaves of absence during the year.

	2026 Approved Budget	2026 June 30 YTD Actual	2026 Projected Actual	Projected \$ Variance	Projected % Variance
Roads Operating Expenses					
General Roads Maintenance ¹	\$ 846,500	\$ 253,994	\$ 809,799	\$ (36,701)	96%
Street Light Maintenance ²	233,200	125,429	259,645	26,445	111%
Traffic Signal Maintenance ²	44,300	16,730	41,340	(2,960)	93%
Sidewalk Maintenance	51,600	9,263	18,318	(33,282)	36%
Snow/Storm Clean-Up	199,900	43,693	128,785	(71,115)	64%
Total Operating Expenses	\$ 1,375,500	\$ 449,109	\$ 1,257,888	\$ (117,612)	91%

● **Q2 2026** – Roads is projected to finish the year below budget, primarily reflecting favourable labour variances associated with temporary position vacancies.

	2026 Approved Budget	2026 June 30 YTD Actual	2026 Projected Actual	Projected \$ Variance	Projected % Variance
Boulevards Funding					
Landscaping Deficiencies	\$ -	\$ -	\$ -	\$ -	-
Total Funding	\$ -	\$ -	\$ -	\$ -	-
Boulevards Operating Expenses					
Maintenance & Beautification ¹	\$ 873,900	\$ 286,158	\$ 755,606	\$ (118,294)	86%
Urban Forestry	36,000	30,975	61,950	25,950	172%
Total Operating Expenses	\$ 909,900	\$ 317,133	\$ 817,556	\$ (92,344)	90%

● **Q2 2026** – Boulevards Maintenance & Beautification is projected to finish the year below budget, primarily reflecting temporary position vacancies. Conversely, Urban Forestry is projected to exceed budget due to higher-than-anticipated tree maintenance requirements associated with aging trees.

	2026 Approved Budget	2026 June 30 YTD Actual	2026 Projected Actual	Projected \$ Variance	Projected % Variance
Parks, Trails, & Recreation Funding					
Park Rental Fees ¹	\$ 1,000	\$ -	\$1,000	\$0	100%
Total Funding	\$ 1,000	\$ -	\$ 1,000	\$ -	100%
Parks, Trails, & Recreation Operating Expenses					
Parks Maintenance ²	\$ 911,000	\$ 287,243	\$ 858,772	\$ (52,228)	94%
Trails Maintenance ²	187,800	44,106	63,759	(124,041)	34%
Trails Urban Forestry ²	-	13,950	27,900	27,900	-
Washroom Maintenance ³	167,000	42,384	103,291	(63,709)	62%
Garbage Collection ⁴	205,600	84,443	146,071	(59,529)	71%
Fleet & Equipment Maintenance	150,300	60,825	123,288	(27,012)	82%
Recreation Centre ⁵	1,473,800	736,921	1,473,841	41	100%
Total Operating Expenses	\$ 3,095,500	\$ 1,269,871	\$ 2,796,922	\$ (298,578)	90%

● **Q2 2026** – Parks, Trails & Recreation expenditures are projected to finish below budget, primarily reflecting reduced staffing availability resulting from temporary absences and vacant positions. Available resources have been prioritized toward Parks Maintenance, resulting in some delays to planned maintenance activities associated with new washroom facilities.

	2026 Approved Budget	2026 June 30 YTD Actual	2026 Projected Actual	Projected \$ Variance	Projected % Variance
Storm Sewers Operating Expenses					
Storm Sewers	\$ 228,100	\$ 71,287	\$ 243,838	\$ 15,738	107%
Drainage Culverts	53,100	14,945	23,403	(29,697)	44%
Storm Pond Maintenance	15,000	30,598	30,598	15,598	204%
Total Operating Expenses	\$ 296,200	\$ 116,830	\$ 297,839	\$ 1,639	101%

● **Q2 2026** – Storm Sewers is projecting to be marginally over budget, primarily reflecting habitat restoration costs at Latoria and Veterans Pond.

	2026 Approved Budget	2026 June 30 YTD Actual	2026 Projected Actual	Projected \$ Variance	Projected % Variance
Sewer Utility Funding					
Local Service Area Taxes ¹	\$ 382,200	\$ 382,490	\$ 382,490	\$ 290	100%
Sewer User Fees ²	2,849,300	3,068,097	3,068,097	218,797	108%
Sewer Connection Fees ³	155,100	55,042	160,356	5,256	103%
Sewer Enhancement Fees ⁴	25,200	21,539	46,155	20,955	183%
Total Funding	\$ 3,411,800	\$ 3,527,169	\$ 3,657,098	\$ 245,298	107%
Sewer Utility Operating Expenses					
Sewer Administration	\$ 174,100	\$ 65,892	\$ 188,913	\$ 14,813	109%
Sewer Maintenance (CRD) ⁵	1,444,700	-	1,516,415	71,715	105%
Sewer Maintenance ⁶	478,400	160,298	330,725	(147,675)	69%
Connections ³	185,100	30,757	190,646	5,546	103%
Sewer Fleet Maintenance	78,900	25,609	76,206	(2,694)	97%
Total Operating Expenses	2,361,200	282,555	2,302,905	(58,295)	98%
Transfer to Reserves & Debt Payment					
Transfer to Reserve for Capital ⁴	233,400	-	365,594	132,194	157%
Transfer to Operating Reserve ¹	4,200	-	58,400	54,200	1390%
Sewer Debt Payment (Colwood LSA) ¹	378,000	169,967	377,980	(20)	100%
Sewer Debt Payment (CRD) ⁷	435,000	-	435,000	-	100%
Total Operating Expenses + Transfers + Debt Payment	\$ 3,411,800		\$ 3,539,879	128,079	104%

● **Q2 2026** – Sewer Utility revenues are projected to finish the year above budget, primarily reflecting fewer leak adjustments than anticipated and an increase in the number of units subject to the minimum user fee, while the sewer user fee was held stable in 2026.

Overall expenditures are projected below budget, as favourable labour variances associated with vacant positions are expected to offset a higher-than-budgeted CRD requisition. The current expenditure projection does not yet fully reflect Engineering staff costs attributable to supporting the Sewer service, as these allocations are typically captured at year-end. Accordingly, the projected surplus is expected to moderate once these costs are allocated.

The resulting operating surplus supports the long-term financial sustainability of the utility by providing capacity to replenish reserves following operating deficits in 2023 and 2024, when planned reserve transfers could not be fully completed. Transfers to the Sewer Operating and Capital Reserves are therefore projected to exceed budget in 2026.

After the projected reserve replenishment transfers, the Q2 projection reflects a remaining Sewer Utility surplus of \$117,219, providing capacity to absorb the Engineering labour allocation that is typically completed at year-end.