



ADMINISTRATIVE REPORT

Report Date: June 7, 2011
Author: Julia Morrison and
Liz Jones
Phone No.: 604.873.7184
RTS No.: 09050
VanRIMS No.: 08-2000-20
Meeting Date: June 28, 2011

TO: Standing Committee on Transportation and Traffic
FROM: General Manager of Financial Services/Director of Finance
SUBJECT: 2011 Operating Budget and Capital Budget- 1st Quarter Review

RECOMMENDATION

THAT Council receive the 2011 Operating Budget and Capital Budget First Quarter Review for INFORMATION.

COUNCIL POLICY

Council's standing instructions require that the Director of Finance report on the status of the Operating Budget as at September 30 each year. Since 2010, the Director of Finance has committed to report quarterly on the Operating Budget status, and beginning in 2011, to also report quarterly on the Capital Budget status. Council Policy regarding the Operating Budget, as per the Vancouver Charter, is to ensure a balanced operating budget. Policy governing the Capital budget requires that any projects with deviations >15% and \$50,000 be reported to Council.

PURPOSE

This report provides to Council:

- 1) A review of the Q1 results and variances from the Q1 Operating Budget, as well as an estimate of 2011 year-end revenues and expenditures and identifies any significant variances from the approved 2011 Operating Budget, and
- 2) A review of the Q1 results and variances from the 2011 Capital Budget as well as an estimate of the 2011 year end expenditures and identify any significant variances from the approved 2011 Capital Budget. As well, total project forecasted expenditures compared to project budget is reported. This is the first quarterly report on the Capital Budget, and reflects the continued evolution of our financial reporting processes to improve transparency and accountability of the City's financial performance.

DISCUSSION

A) Q1 2011 OPERATING BUDGET RESULTS AND 2011 FORECAST:

The First Quarter Budget Review provides Q1 actual results relative to the Q1 budget, as well as estimated 2011 year-end revenues and expenditures compared to the budget approved by Council in December 2010. The projections are based on actual results for the first three months of the year and best estimates of revenues and expenditures over the remaining nine months.

In 2010, the finance organization began a project to develop quarterly financial reporting for Management and Council. Since mid-2010, quarterly reporting frameworks, systems and processes have been developed and have been used to inform and support the year-end projections.

It should be noted that there are still some variances to budget on a quarterly basis due to seasonality issues within the budget and some accounting processes that take place on an annual rather than quarterly basis, but the significant work to date is being reflected in increasingly refined quarterly numbers. These variances are adjusted for in the year-end projections contained in this report, and continue to be addressed in our budget process to better align the quarterly budgets to expected quarterly results.

Approved 2011 contingency funding of \$4.0 million has a current unexpended balance is \$3.5 million, with \$0.5 million having been allocated for January 2011 snow removal. However, we are projecting other draws on contingency before year-end. These include Stanley Cup playoffs (up to \$650K), Terry Salman Library Branch - September opening (\$391K) and the potential for year-end snow removal. Our year-end projection assumes that the 2011 contingency will be fully expended at year-end.

While still early in the year, this report gives an indication of the financial direction for the City departments and Boards looking forward through to the end of 2011. In summary, the City is tracking to a balanced budget, with only a small surplus projected to year end at Q1 (0.1%) after taking two priority funding initiatives into consideration. Balancing the budget will continue to require careful oversight by the Corporate Management Team across all Departments and Boards.

Summary of Variances to Revenue & Expenditure Budgets

Table 1 summarizes the 2011 revenue and expenditure year-end projections. Appendix A provides additional detail of this projection. Appendix B provides details of Q1 actual results and variance to budget.

Table 1 - March 31, 2011 Review Summary (1st Quarter)

	Year-End Estimated Surplus/(Shortfall) based on 1 st Quarter Results
Revenues	\$1.42 million
Expenditures	<u>\$0.27 million</u>
Year-End Estimated Surplus	\$1.15 million
Funding for Priority Initiatives	<u>(\$0.79) million</u>
Net Budget Position	\$0.90 million

Based on results to date and initial estimates for the remaining nine months of the year, the Operating Budget is anticipated to be in a surplus position of \$1.15 million.

Revenues are tracking above projections for Q1 and are anticipated to be higher than budget at year-end. However this increased revenue reflects increased service pressures on staff and an accompanying report requests enhanced staff resources to ensure appropriate service levels. This request will require a restated budget and will be funded from increased revenues.

The following two priority funding initiatives, totalling \$1.18 million for 2011, are being brought forward separately to Council for recommendation:

RTS No.	Subject	Funding Request
09221	Staffing Request - Permit Processing	\$0.79 million
09196	Terry Salman Branch: Additional Hours and Staffing	\$0.39 million
	Total	\$1.18 million

RTS #09196 (Terry Salman Branch: Additional Hours and Staffing Report) recommends that \$391K of funding be provided from the 2011 contingency reserve, already in the 2011 budget. The Permit process priority is funded from increased revenue.

If Council approves funding for these two priority initiatives, the Operating Budget is projected at Q1 to be in a surplus position of \$0.90 million at year-end. This net budget position is prior to any transfers to reserves that may be needed, primarily in the area of debt, insurance, and deferred payroll costs to provide for the City's unfunded liability.

Total Expenditures are anticipated to be very close to budget at year-end, made up of a number of small variances across departments. These projections reflect the significant work by departments to meet the challenges of the 2011 budget. Specifically, departments are closely managing vacancies and spending. Ongoing review of revenues and expenditures over the remaining months will take place and estimates will be adjusted accordingly as we progress through the year.

1. Variances to Revenue Budget

The review of revenue at March 31, 2011 and the projection to year-end indicates several areas where revenues are expected to exceed budget and where shortfalls are anticipated.

Projected Year-End based on 1st Quarter Results

Service and Inspection Fees **\$2.86 million**

After the global economic decline that began in 2008, the development market showed significant signs of improvement throughout 2010.

This trend is projected to continue through 2011, and although the operating budget for service and inspection fees was increased for 2011 to reflect the increasing activity in the market, Trade Permit fees are forecasted to exceed this budget by \$2.86 million by year-end.

License Fees **\$1.15 million**

License fees are tracking above budget mainly due to higher than anticipated Business License fees.

On-Street Parking and Enforcement Revenues **(\$1.99 million)**
(Parking Meter Revenue and Municipal By-Law Fines)

Although On-Street Parking meter revenue is increasing, the year-end revenues are projected to be lower than budget by \$1.9 million. This projection is based upon the first quarter parking revenues not being to the level predicted, and possibly indicating an overall decrease in vehicles parking downtown.

Civic Theatres Revenues **(\$0.60 million)**

The Civic Theatres department is projecting a shortfall of \$0.6 million mainly attributable to lower than anticipated show bookings and rental income.

Other Revenues/Transfers **Balanced**

Revenues that are expected to be on budget, or with minor variances, by year-end include Property Taxation, Payment-in-Lieu-of-Taxes, Civic Property Rentals, Short-Term Interest, Park Board Revenue, Provincial Revenues and Transfers.

Net Revenue Surplus	\$1.42 million
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2. Variances to Expenditure Budget

As indicated in Appendix A, most departments are projected to complete the year with expenditures close to the allocations approved by Council in December 2010. Below are explanations for any projected surplus or any shortfalls that have been identified based on the first three months results and anticipated events for the remaining nine months of the year. It is the responsibility of departments to remain within budget by adjusting expenditures as necessary with the exception of expenses that are beyond their control. In the remaining months of the year, adjustments to expenditures through vacancy management and spending constraints will continue to be made as new information and estimates are developed.

Projected Year-End based on 1st Quarter Results

Police Department

\$0.02 million

The Vancouver Police Department (VPD) has projected to end the year with a surplus of \$0.02 million, primarily due to:

- Increased recoveries of \$0.95 million (primarily due to increased Provincial Government recoveries related to the Counter Attack program and the Jail), and revenues of \$0.3 million (primarily in increased grants & donations)
- Increased net overtime of \$1.04 million, comprised of overtime for Sworn positions (\$1.6 million), offset partially by overtime recoveries (\$0.57 million)
- Lower than budgeted salary expenses for Sworn positions (\$0.70 million) and decreased fringe benefit costs (\$0.12 million), mainly due to a higher number of retirements than expected
- Higher than budgeted costs for Uniforms & Equipment, and Travel & Training (\$0.25 million), and the Criminal Investigation Fund (\$0.79 million) due to events in the community

Community Services

\$0.05 million

Community Services (CSG) is anticipating a \$0.05 million net surplus due to expected vacancy savings in the areas of Cultural Services, Social Development, Development Services, and Licensing and Inspections, offset by retirement payouts in Development Services. Increased bank charges for debit and credit card transactions (\$0.14 million), is offset by a positive variance in printing, photocopying and equipment costs.

Business Planning

\$0.07 million

Business Planning is projecting a surplus of \$0.07 million due mainly to salary savings and strategic filling of vacant positions.

Legal Services

\$0.21 million

The Law Department is projecting a surplus of \$0.21 million due to salary savings from vacant positions, and a reduction in the use of outside legal counsel.

Office of the City Manager **\$0.22 million**

The Office of the City Manager is projecting to be under budget by \$0.22 million mainly due to vacancy savings, partially offset by increased program costs in the areas of Emergency Management and Earthquake Preparedness.

Library Board **\$0.22 million**

The Library Board is estimating a \$0.22 million surplus at year end as a result of turnover and strategic filling of vacant positions.

Civic Theatres **\$0.23 million**

The Civic Theatres department is projecting lower than budgeted expenditures reflecting reduced costs associated with lower than anticipated show bookings (see Revenues).

Fire Department **\$0.28 million**

Vancouver Fire and Rescue Services are anticipating a surplus of \$0.28 million. This variance is mainly related to vacancy and auto allowance savings and reduced communications equipment expenditures, partially offset by higher than anticipated fleet costs, and retirement payouts.

Britannia Community Services Centre **(\$0.06 million)**

The Britannia Community Services Centre is projecting a shortfall of \$0.06 million, due mainly to lower than anticipated pool revenues as a result of a longer than planned shutdown for renovations, combined with a higher than anticipated use of auxiliary staffing at the ice rink, and retirement payouts. Offsetting these is a favourable variance on maintenance costs.

Financial Services & IT **(\$0.29 million)**

Financial Services is projecting a shortfall of \$0.29 million due to retirement payouts and expenditures related to restructuring of the IT department, partially offset by vacancy savings due to hiring delays.

Other Departmental Variances **(\$0.70 million)**

The remaining departments are projecting to be balanced, or with minor variances, by year-end. They include: Mayor and Council, Equal Employment Opportunity Program (EEO), Civic Grants, City Clerks, Human Resources, Engineering, Utilities and Park Board.

A recalculation of debt charge requirements sees a potential shortfall of \$0.70 million.

Net Expenditure Surplus	\$0.27 million
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Priority Initiatives**(\$0.79 million)**

During the first three months of 2011, two unfunded programs have been identified as having high ranking priority and being closely aligned to core services. These activities, totalling \$1.18 million, are considered critical and are proposed for funding.

The Corporate Management Team is recommending that funding of \$0.79 million be provided from the projected 2011 positive variance, and funding of \$0.39 million from 2011 contingency, as the funding source for two priority initiatives:

- Staffing Request - Permit Processing \$0.79 million
- Terry Salmon Branch Library \$0.39 million

Details of these two initiatives are provided in two accompanying Council reports: RTS #09221 and RTS #09196.

Permit processing staffing will address the increased volume of activity in the development permit area to ensure permits are issued in a timely manner (with additional revenues associated with the increased volume).

The Terry Salmon Branch Library (part of the Recreational Centre at Hillcrest Park) is expected to open in September 2011. When the 2011 budget was approved, this date was uncertain, so funding was not included in the 2011 budget. At that time, council committed to revisiting the funding requirements once an opening date was finalized.

Net Year-End Projection at 1st Quarter	\$0.90 million
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B) Q1 2011 CAPITAL BUDGET RESULTS AND 2011 FORECAST:

The First Quarter Budget Review provides Q1 and estimated 2011 capital expenditures compared to the budget approved by Council in February 2011, as well as a project portfolio status as of Q1. The projections are based on actual results for the first three months of the year and best estimates of expenditures over the remaining nine months.

In 2011, the finance organization has initiated a project to develop Capital Budget quarterly financial reporting for Management and Council. Q1 is the first report to include quarterly Capital results.

At this first-quarter point, this report gives a preliminary indication of the financial status for the City Departments and Boards looking forward through to the end of 2011.

Capital Status as of March 31, 2011

2011 will be the first year where Capital projects are reported upon quarterly. Reports reflect the quarterly expenditures and expected 2011 expenditures compared to the 2011 capital budget, as well as the overall status of the programs/projects. As this is the first quarterly report, seasonality of the budget is still being developed and understood, and will continue to improve through the year.

Actual 2011 expenditures as of March 31, 2011 are \$73 million against a total 2011 Capital budget of \$331 million (excluding debenture costs and overhead costs), or 22% of the annual Capital Budget.

While spending relative to the annual budget is an important metric, for Capital projects, it is also important to review total project expenditures relative to the total project budget to determine which projects will be completed on or under budget and which will require additional funding. As of March 31, 2011, Capital programs/projects with budgets totaling \$1.026 Billion were ongoing, with expenditures and commitments against those budgets of \$738 million, leaving an unexpended balance of \$313.9 million.

A more detailed analysis on forecasted expenditures and projected variances has been completed on large projects (those projects with a total project budget of \$0.5 million or more).

It is important to note that while the Operating Budget is built to reflect operating costs for one year only, the Capital budget is built to reflect one year of what can be a multi-year Capital project. With this in mind, Capital projects can be viewed both on an annual budget basis, and a total project basis.

Table 2 below provides a summary of the percent of the 2011 budget that has been spent by March 31, 2011 for all projects and for large projects (those projects with a total project budget of \$0.5 million or more). When all projects are included, 22% of the 2011 budget has been expended in the first quarter of 2011. Looking at just large projects, 17% of the 2011 budget has been expended. Large projects account for 89% of the 2011 budget compared to 69% of the first quarter expenditures in 2011.

TABLE 2: LARGE PROJECTS AS A PERCENT OF ALL PROJECTS

Expenditures to March 31 versus 2011 Budget All Projects versus Projects With Total Budget >= \$0.5M			
	2011 Q1 Expenditures to Mar 31, 2011 (\$M)	2011 Budget (\$M)	% of Total Spent in 2011 Q1
All Projects	\$73	\$331	22%
Large Projects*	\$51	\$294	17%
Large Projects as a % of Total Projects	69%	89%	

* Large Projects are defined as those projects with a total budget >=\$0.5 Million

2011 Forecast Expenditures

Forecast expenditures have been provided for large projects (those projects with a total project budget of \$0.5 million or more). These large projects make up 89% of the 2011 Capital Budget.

The actual 2011 expenditures on the large capital projects (as defined above) as of March 31, 2011 are \$50.7 million. The forecast expenditures for the remaining three quarters of 2011 are \$259.6 million for a total 2011 forecast of \$310.3 million. This compares to a 2011

Capital Budget for these projects of \$293.8 million, reflecting an expected negative variance of \$19.5 million by yearend. This variance is primarily due to net expenditures budgeted in 2010 that are not being incurred until 2011, as opposed to cost overruns. This was driven primarily by the Federal Infrastructure Projects that received extensions beyond the original March 31st, 2011 deadline.

Table 3 below shows a breakdown by department of the 2011 expenditures to date and the forecast expenditures to year end compared to the 2011 Capital Budget, for projects with total project budgets greater than \$0.5 million.

TABLE 3: 2011 PROJECTED EXPENDITURES FOR PROJECTS >= \$0.5 MILLION

2011 Projected Expenditures for Projects with Budgets >= \$0.5 Million (\$000's)					
Department/Area	2011 Capital Budget	Actual Expenditures to Mar 31, 2011	Forecast Expenditures Apr to Dec 2011	2011 Projected Expenditures	2011 Projected Expenditure Variance to Year End
Engineering Services - Public Works	53,531	7,461	49,300	56,761	(3,230)
Engineering Services - Utilities	75,061	19,431	52,281	71,712	3,349
Neighbourhood Energy Utility	4,960	324	1,031	1,355	771
Landfill	7,565	1,172	5,662	6,834	648
Parking Operations	1,082	193	2,441	2,634	(1,551)
Easy Park	2,950	772	3,450	4,222	(1,272)
Parks & Recreation	42,692	9,865	47,295	57,160	(14,468)
Community Services	42,935	645	41,436	42,081	854
Civic Property Management	20,409	2,379	17,701	20,080	329
Information Technology	18,469	1,443	13,371	14,813	3,656
Vancouver Police Department	11,577	5,477	16,348	21,824	(10,247)
Vancouver Fire & Rescue Services	7,668	1,287	5,968	7,255	413
Library	4,867	237	3,359	3,596	1,271
TOTAL	293,767	50,685	259,642	310,327	(19,477)

Note: the projected negative variance is due to timing of expenditures, not due to cost overruns. Net expenditures that were budgeted in 2010 are not being incurred until 2011.

Project Portfolio Review:

Table 4 below shows a summary of the status of projects with total project budgets greater than or equal to \$0.5 million as of March 31, 2011 by department. Note: A capital project is considered to be over or under budget when it finishes 15% and \$50,000 over/under budget. Of the 238 open projects with budgets of \$0.5 million or more, 197 (83%) are projected to finish on budget, 28 (12%) are projecting to finish under budget and 13 (5%) are projecting a deficit, resulting overall in a \$14.8 million projected positive variance relative to the total project budget.

TABLE 4: STATUS OF OUTSTANDING CAPITAL PROJECTS WITH BUDGETS >= \$0.5 MILLION @ MAR 31, 2011

Outstanding Capital Programs/Projects with Budgets >= \$0.5 Million (\$000's)				
Department/Area	Project Budget	Actual Expended	Balance ¹	Projected Variance
Engineering Services - Public Works	\$163,786	\$121,112	\$61,003	\$7,934
Engineering Services - Utilities	\$189,282	\$131,278	\$65,662	(\$397)
Neighbourhood Energy Utility	\$38,536	\$37,988	\$548	\$260
Landfill	\$25,745	\$20,859	\$4,705	(\$2,698)
Parking Operations	\$7,833	\$5,778	\$2,055	\$211
Easy Park	\$3,764	\$945	\$2,819	\$84
Parks & Recreation	\$177,559	\$142,752	\$34,807	\$2,680
Community Services	\$120,798	\$71,221	\$49,577	\$2,026
Civic Property Management	\$82,409	\$66,034	\$16,375	\$2,933
Information Technology	\$65,446	\$43,422	\$22,024	\$1,748
Vancouver Police Department	\$73,530	\$65,172	\$8,358	(\$50)
Vancouver Fire & Rescue Services	\$14,325	\$8,298	\$6,027	\$42
Library	\$8,128	\$3,539	\$4,589	\$9
TOTAL	\$971,139	\$718,398	\$278,548	\$14,782

Notes:

1. The balance includes unbudgeted recoveries of \$7.7 million for Utilities (related to residential Sewer and Water fees) and \$18.3 million for Public Works (related to Streets projects).

Further detail analysis has been done on projects with a total project budget of \$0.5 million or more.

The total budget for these large projects is \$971.1 million. As of March 31, 2011, \$718.4 million of this budget has been spent or committed. The projected variance on this budget is a \$14.8 million (2%) surplus.

Some of the major areas contributing to this surplus are:

- Engineering - Public Works - Unbudgeted recoveries, reduced scope of some projects and contracts coming in under budget; (\$8.0 million)
- Parks and Recreation - Phase 2 of Emery Barnes Park came in under budget; (\$1.8 million)
- Parks and Recreation - Tenders came in under budget for Synthetic Turf Fields; (\$1.3 million)

- Facilities - Several Facilities projects were deferred in 2012 in order to make funds available for a higher priority project; (\$2.4 million)
- Information Technology - The Access Vancouver 311 project component came in under budget. (\$1.3 million)

These surpluses are partially offset by deficits in other projects caused by increased scope, project delays or higher than expected costs.

As projected surpluses are confirmed, these funds will be made available to fund emerging projects throughout the year that were not included in the 2011 Capital Budget. This will allow corporate priorities to be funded without increasing the overall 2011 Capital Budget. Project surpluses may also be used to cover deficits in other projects. Staff will report back to Council to approve any reallocations of surpluses, as priority projects arise during the year and as part of the annual close-out report.

Appendix C contains further details of the ongoing projects with budgets greater than \$0.5 million.

Federal and Provincial Infrastructure Projects

A. Federal/Provincial Infrastructure Stimulus funding:

In 2010, 31 capital projects with an overall budget of \$159.9 million received funding through the Infrastructure Stimulus programs. A total of \$53.5 million in Federal Infrastructure Stimulus and Recreational Infrastructure Canada (RINC) funding, as well as \$10 million in infrastructure funding through the Province was received. A total contribution from senior governments of \$63.5 million from the Infrastructure Stimulus Programs was included in the 2010 Capital Budget.

B. Program Oversight:

Due to the strict completion deadline of March 31, 2011 for these projects, a rigorous City oversight program was put in place to monitor City projects receiving infrastructure funding.

Extension Completion Deadline

On December 2, 2010, the federal government announced an extension to the March 31, 2010 deadline for completion of the projects under the Infrastructure Stimulus Fund and Recreational Infrastructure Canada Program to address significant completion risks being faced by municipalities across the country. The provincial government has confirmed this revision will apply to the infrastructure project in which it is a funding partner. The extension stipulates a revised completion date of October 31, 2011.

Several of the City's infrastructure projects have been acknowledged to be under significant time pressures and will benefit from the extension being provided by the federal and provincial governments. In recognition of this, on January 10, 2011, Council approved resolutions seeking extension of the completion date. It is anticipated that most projects will be completed before the end of the summer with final claims submitted before the October 31 deadline.

As of March 31, 2011, 5 projects were complete and the remaining 26 projects are expected to be complete by the October 31, 2011 deadline.

Overall 25 of the remaining 26 projects in the Federal Infrastructure Program are expected to be on budget. However, due to the ineligibility of some costs for Federal Infrastructure funding, there will be some budget reallocations among projects and from the 2011 Capital Budget to cover the additional City contribution required and to maximize the Federal contribution.

The remaining project, which is the Vancouver Police Department Relocation, is considering additional work in order to maximize its Federal contribution. The scope and funding are being reviewed and will be brought to Council in separate reports.

CONCLUSION

OPERATING BUDGET:

Current estimates project the Operating Budget to be in a potential total surplus position of \$0.90 million by year-end, after providing funding for two high priority initiatives, and prior to any adjustments that may be required to the Deferred Payroll Costs reserve or other reserves.

The projected year-end position will change given the estimates are based on only three months of actual performance and that unanticipated items between now and year-end will impact the City's bottom line. For this reason, Departments will continue to monitor their budgets carefully and to adjust expenditures accordingly to ensure a balanced year-end position.

CAPITAL BUDGET:

\$73 million in capital expenditures were made in Q1 of 2011 against an annual budget of \$331 million, or 22% of the annual budget. On review of project portfolio performance, to date, it is estimated that of the 238 open projects with budgets of \$0.5 million or more, 197 (83%) are projected to finish on budget, 28 (12%) are projecting to finish under budget and 13 (5%) are projecting a deficit, with a total overall estimated surplus (or deficit) of \$14.8 million on a total project basis.

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Report to Vancouver City Council
2011 Operating Budget - 1st Quarter Review

Appendix A

2011 March Year-To-Date Review Summary

\$ millions	Annual Plan	Year-End Total	Variance \$	Variance %
REVENUES				
Property Taxation	585.66	585.66	0.00	0.0%
Payments in Lieu (PIL)	37.67	37.67	0.00	0.0%
License Fees	15.68	16.83	1.15	7.3%
Service & Inspection Fees	27.87	30.73	2.86	10.3%
Municipal By-Law Fines	19.78	19.68	(0.10)	(0.5%)
Parking Meter Revenue	42.12	40.22	(1.90)	(4.5%)
Civic Property Rentals	0.99	0.99	0.00	0.0%
Miscellaneous Revenue	7.47	7.47	(0.00)	(0.0%)
Short-Term Interest	11.82	11.82	(0.00)	(0.0%)
Provincial Revenues	21.65	21.65	(0.00)	(0.0%)
Civic Theatres Revenue	8.57	7.98	(0.60)	(6.9%)
Park Board Revenue	44.76	44.76	-	0.0%
Utilities Revenue*	199.71	199.68	(0.03)	(0.0%)
Transfers	10.72	10.72	-	0.0%
TOTAL REVENUES	1,034.47	1,035.87	1.39	0.1%
EXPENDITURES				
Mayor and Council	2.15	2.14	0.00	0.1%
Office of the City Manager	7.91	7.69	0.22	2.8%
Equal Employment Opportunity	0.58	0.58	0.00	0.1%
Law Department	4.59	4.38	0.21	4.7%
Civic Theatres	6.10	5.87	0.23	3.7%
Britannia Community Services	3.36	3.43	(0.06)	(1.9%)
City Clerk's	5.00	5.00	0.00	0.0%
Community Services Group	47.24	47.19	0.05	0.1%
Civic Grants	16.32	16.32	0.00	0.0%
Business Planning & Services	40.12	40.05	0.07	0.2%
Engineering Public Works	64.90	64.90	(0.00)	(0.0%)
Utility Expenditures*	228.89	228.68	0.21	0.1%
Human Resources	8.32	8.31	0.00	0.0%
Fire Department	88.20	87.92	0.28	0.3%
Library Board	37.95	37.73	0.22	0.6%
Park Board	100.36	100.36	-	0.0%
Police Board	198.82	198.81	0.02	0.0%
General Government	78.83	78.83	0.00	0.0%
Contingency Reserve	4.00	4.00	-	0.0%
Financial Services	33.28	33.57	(0.29)	(0.9%)
Total Debt Charges	57.54	58.24	(0.70)	(1.2%)
TOTAL EXPENDITURES	1,034.47	1,033.99	0.48	0.0%
Transfer to/from Utilities Reserve	0.00	0.18	(0.18)	
Priority Initiatives	0.00	0.79	(0.79)	
REVISED ESTIMATED EXPENDITURES	1,034.47	1,034.97	(0.49)	
NET BUDGET POSITION	0.00	0.90	0.90	

*Other than landfill expenditures covered by increased revenues, year-end surplus or deficit in the utilities are transferred to reserve.

Appendix B

2011 Q1 Plan to Actual Review Summary

\$ millions	Q1 Plan	Q1 Actuals	Q1 Variance \$	Q1 Variance %
REVENUES				
Taxation - Other Authorities	3.93	3.94	(0.01)	0.0%
Property Taxation	(147.56)	(146.24)	(1.32)	(0.9%)
Payments in Lieu (PIL)	(8.64)	(5.58)	(3.06)	(35.5%)
License Fees	(13.35)	(14.22)	0.86	6.5%
Service & Inspection Fees	(7.01)	(8.36)	1.35	19.3%
Municipal By-Law Fines	(4.94)	(5.36)	0.42	8.5%
Parking Meter Revenue	(9.78)	(9.17)	(0.61)	(6.2%)
Civic Property Rentals	(0.27)	(0.36)	0.09	34.5%
Miscellaneous Revenue	(1.76)	(1.69)	(0.07)	(4.0%)
Short-Term Interest	(2.61)	(4.05)	1.44	55.3%
Provincial Revenues	(5.41)	(5.10)	(0.31)	(5.8%)
Civic Theatres Revenue	(2.11)	(1.88)	(0.23)	(10.9%)
Park Board Revenue	(11.19)	(7.37)	(3.82)	(34.2%)
Utilities Revenue*	(25.41)	(24.83)	(0.59)	(2.3%)
Transfers	(7.00)	(7.00)	0.00	0.0%
TOTAL REVENUES	(243.13)	(237.28)	(5.85)	2.4%
EXPENDITURES				
Mayor and Council	0.54	0.50	0.04	0.08
Office of the City Manager	2.60	1.81	0.78	0.30
Equal Employment Opportunity	0.15	0.17	(0.03)	(0.20)
Law Department	1.38	1.37	0.02	0.01
Civic Theatres	1.53	1.22	0.32	0.21
Britannia Community Services	0.81	0.65	0.15	18.9%
City Clerk's	0.89	0.84	0.05	5.8%
Community Services Group	11.90	11.21	0.69	5.8%
Civic Grants	3.41	6.96	(3.55)	(103.9%)
Business Planning & Services	9.80	9.57	0.24	2.4%
Engineering Public Works	18.10	19.43	(1.33)	(7.4%)
Utility Expenditures*	40.99	37.52	3.47	8.5%
Human Resources	2.11	1.93	0.18	8.4%
Fire Department	21.48	20.81	0.67	3.1%
Library Board	10.31	10.31	(0.01)	(0.1%)
Park Board	28.41	24.05	4.36	15.3%
Police Board	47.00	45.37	1.64	3.5%
General Government	6.23	5.83	0.40	6.4%
Contingency Reserve	0.00	0.00	0.00	0.0%
Financial Services	8.90	8.54	0.36	4.0%
Total Debt Charges	9.14	9.14	0.00	0.0%
TOTAL EXPENDITURES	225.67	217.22	8.45	3.7%
NET POSITION	(17.46)	(20.06)	2.59	

*Other than landfill expenditures covered by increased revenues, year-end surplus or deficit in the utilities are transferred to reserve.

It should be noted that there are still some variances to budget on a quarterly basis due to seasonality issues within the budget and some accounting processes that take place on an annual rather than quarterly basis, but the significant work to date is being reflected in increasingly refined quarterly numbers. These variances are adjusted for in the year-end projections contained in this report, and continue to be addressed in our budget process to better align the quarterly budgets to expected quarterly results.

APPENDIX C:

Project Status as of March 31, 2011 for Projects with Total Budget \geq \$0.5 Million

Appendix C contains details on projects/programs with total budgets of \$0.5 million or more. The projected variance is based on the total project budget versus expenditures from the start of the project up to March 31, 2011 plus the forecast costs to complete the project.

TOTAL PROJECT / PROGRAM - STREETS					
Description	Total Budget (All Years)	Total Actuals + Committed	Available Balance	Projected Variance \$	Projected Variance %
2006-2008					
2006 New Sidewalks	1,010,140	57,845	952,295		
2007 New Sidewalks	1,300,000	1,094,951	205,049		
2008 New Sidewalks	1,151,191	1,943,280	(792,089)		
New Sidewalks	3,461,331	3,096,076	365,255	390,000	11%
2006 Higher Zoned Street - LI	500,000	216,403	283,597		
2008 Higher Zoned Street - LI	828,183	881,534	(53,351)		
Higher Zoned Street - LI	1,328,183	1,097,937	230,246	490,000	37%
2006 Residential Streets -LI	1,673,281	1,113,626	559,655		
2007 Residential Streets -LI	1,000,000	2,110,377	(1,110,377)		
2008 Residential Streets -LI	2,011,573	1,766,015	245,558		
Residential Streets -LI	4,684,854	4,990,018	(305,164)	100,000	2%
2006 Residential Lanes - LI	650,000	361,517	288,483		
2007 Residential Lanes - LI	500,000	474,630	25,370		
2008 Residential Lanes - LI	535,000	539,842	(4,842)		
Residential Lanes - LI	1,685,000	1,375,989	309,011	420,000	25%
2007 Traffic Circles/Speed Bumps LI	-	62,478	(62,478)	(20,000)	
2006-08 Expo Deck Replacement/Study	875,000	477,184	397,816	317,816	36%
2006-08 Granville Mall Reconstruction	13,375,000	23,210,629	(467,605)	(542,605)	-4%
2006-08 Cambie Street Restoration	8,269,126	17,157,787	72,939	72,939	1%
Total 2006-2008	33,678,495	51,468,098	540,019	1,228,149	4%
2009-2011					
2009 Granville Bridge Strengthening	4,500,000	4,164,681	335,319	75,319	2%
2009 Major Maintenance City Bridges	700,000	763,264	(63,264)	(163,264)	-23%
2011 Major Maint of City Bridges A2a	250,000	2,975	247,025	(477,975)	-191%
2009 PCB Removal - Bridges	750,000	564,632	185,368	(0)	0%
2010 PCB Removal - Bridges (A2c2)	200,000	100,431	99,569	0	0%
2011 PCB Removal - Bridges (A2c2)	500,000	0	500,000	50,000	10%
2010 Burrard Br Cycling Impr (A3a)	2,006,811	0	2,006,811	56,811	3%
2010 Burrard Br Ped/Bk Upgrd Non-Cap	-	11,289	(11,289)	(11,289)	
ISF - Grandview Viaduct Rehab Ph 1	2,071,000	1,665,953	405,047	(70,000)	-3%
2009 Curb Ramps - New	1,000,000	963,819	36,181		0%
2011 Disability Access - Curb Ramps A1b3	500,000	0	500,000	0	0%
2010 Drainage & Utility Reloc (A1c2)	48,823	1,145	47,678		0%
2011 Drainage & Utility Relocations A1c2	101,177	0	101,177	0	0%
2009 Investigation for Design	400,000	178,770	221,230		0%
2011 Material & Asset Management A1c5	800,000	0	800,000	0	0%
2009 Lanes	325,000	65,825	259,175		0%
2011 Lanes A1a5	200,000	0	200,000		0%
2009 Lanes - Local Improvements	1,500,000	565,789	934,211		0%
2011 Lanes - Local Improvements A1a6	300,000	0	300,000		0%
2009 Major Streets - City (A1a1)	4,300,000	4,059,393	240,607		0%
2010 Major Streets - City (A1A1)	3,700,000	3,442,010	257,990		0%
2011 Major Streets - City (A1a1)	6,100,000	111,139	5,988,862	305,000	2%
2010 Major Streets - MRN (A1a2)	1,429,355	1,438,812	(9,457)		0%
2011 Major Streets - MRN (A1a2)	4,400,000	8,133	4,391,867		0%
2009 New Sidewalks & LI	700,000	250	699,750		0%
2011 New Sidewalks & LI	1,020,000	0	1,020,000	200,000	12%
2009 Sidewalk Construction	1,700,000	1,816,274	(116,274)		0%
2010 Sidewalk Construction (A1b2)	600,000	581,866	18,135		0%
2011 Sidewalk Construction (A1b2)	2,500,000	179,259	2,320,741	100,000	2%
2009 Streets - Local Improvements	2,250,000	6,380	2,243,620		0%
2011 Streets - Local Improvements A1a4	391,700	0	391,700		0%

TOTAL PROJECT / PROGRAM - STREETS					
Description	Total Budget (All Years)	Total Actuals + Committed	Available Balance	Projected Variance \$	Projected Variance %
2010 Local Streets (A1a3)	-	299,661	(299,661)		
2011 Local Streets A1a3	1,100,000	17,851	1,082,149	100,000	9%
2010 Peat Areas (A1c1)	250,000	0	250,000		0%
2011 Peat Areas (A1c1)	375,000	0	375,000	90,000	14%
2010 Rehab Cut Restoration & Dev (A1c3)	200,000	147,917	52,084		0%
2011 Rehab Cut Restoration & Dev A1c3	200,000	0	200,000	50,000	13%
2011 Bus Slabs (A1a7)	800,000	73	799,927	0	0%
2011 Bute Street Improvements	600,000	0	600,000		0%
ISF - Disability Access - Curb Ramps	2,000,000	1,240,977	759,023	300,000	15%
ISF - MRN 41st Ave Rehabilitation	6,000,000	2,739,284	3,260,716	1,800,000	30%
ISF - New Pedestrian Collector Sidewalks	5,000,000	2,555,802	2,444,198	300,000	6%
Total 2009-2011	61,768,866	27,693,655	34,075,211	2,704,601	4%
Totals for projects greater than \$500,000	95,447,361	79,161,753	34,615,231	3,932,751	4%
Totals for projects less than \$500,000	496,000	115,777	380,223		
Total Streets Open Capital	95,943,361	79,277,530	34,995,454		

TOTAL PROJECT / PROGRAM - TRANSPORTATION					
Description	Total Budget (All Years)	Total Actuals + Committed	Available Balance	Projected Variance \$	Projected Variance %
2006-2008					
2006 Bicycle Network	2,106,000	2,335,828	(229,828)	255,172	12%
2007 Bicycle Network	1,360,500	1,294,904	65,596	200,596	15%
2006 Greenways	2,195,966	1,087,100	1,108,866	-	0%
2006 Arterial Improvements	1,845,639	1,248,309	597,331	597,331	32%
2008 Arterial Improvements	1,262,500	692,339	570,161	370,161	29%
Projects c/f from 2003-5	(3,159,948)	(3,924,812)	764,864	1,364,864	43%
2006-07 Carrall Street Greenway	4,950,676	5,734,716	(784,040)	(314,040)	-6%
2006-08 Downtown Streetcar	4,887,500	5,389,502	(502,002)	(517,002)	-11%
2006-08 Central Valley Greenway	4,210,671	5,859,499	(1,648,828)	(18,828)	0%
Total 2006-2008	19,659,504	19,717,384	(57,880)	1,938,255	0%
2009-2011					
2009 Arterial Impr - Clark/Knight	3,438,500	2,405,009	1,033,491	(199,509)	-6%
2009 Arterial Impr - Dtnw Trans Plan	2,202,500	1,508,328	694,172	684,172	31%
2010 Arterial Improvements	6,200,000	1,267,768	4,932,232	232	0%
2009 Cycling Program	3,929,500	1,754,093	2,175,407	(34,593)	-1%
2010 Cycling Program (A4d)	1,125,000	-	1,125,000	-	0%
2009 Carrall Street Greenway	2,400,000	839,437	1,560,563	1,115,563	46%
2009 Greenways Program	1,024,040	187,121	836,919	-	0%
2011 Greenways Program (A4c)	1,540,000	87,411	1,452,590	-	0%
2009 Traffic Calming	1,625,000	828,243	796,757	521,757	32%
2010 Traffic Calming (A4b1)	551,721	604,463	(52,742)	(114,742)	-21%
2010-11 Transportation Plan Update(A4a4)	800,000	39,195	760,805	22,805	3%
2011 Comox-Helmcken	1,000,000	-	1,000,000	-	0%
2011 Cycling Program (A4d)	1,700,000	93,640	1,606,360	380,000	22%
Downtown Separated Bike Lanes	4,070,000	3,849,099	220,901	(179,099)	-4%
Georgia Dunsmuir Viaducts Study (A4a3)	700,000	112,708	587,292	292	0%
Total 2009-2011	32,306,261	13,576,515	18,729,746	2,196,877	7%
Totals for projects greater than \$500,000	51,965,765	33,293,899	18,671,866	4,135,132	8%
Totals for projects less than \$500,000	1,774,078	1,120,178	653,900		
Total Transportation Open Capital	53,739,843	34,414,077	19,325,766		

TOTAL PROJECT / PROGRAM - ELECTRIC PLANT					
Description	Total Budget (All Years)	Total Actuals + Committed	Available Balance	Projected Variance \$	Projected Variance %
2006-2008					
2007 New Pedestrian & Vehicle Signals	1,197,000	1,048,854	148,146	148,146	12%
2008 New Pedestrian & Vehicle Signals	1,263,385	643,382	620,003	620,003	49%
Total 2006-2008	2,460,385	1,692,236	768,149	768,149	31%
2009-2011					
2011 U/G Comm Ntwk Expansion (B1b)	562,500	14,366	548,134		0%
2009 Renovate & Upgrade Plant	2,000,000	1,220,490	779,510	779,510	39%
2009 Street Lighting-Facilities Mgmt	-	488,375	(488,375)	(488,375)	
2010 Renovate & Upgrade Plant (B2a)	2,333,861	349,886	1,983,975	0	0%
2011 Renovate & Upgrade Plant (B2a)	1,770,629	123,880	1,646,749	0	0%
2010 New Signal Construction (B3a)	2,000,000	2,116,555	(116,555)	(316,555)	-16%
2011 New Signal Construction (B3a)	1,800,000	190,075	1,609,925	(490,075)	-27%
2009 Renovate Aging Signal Plant	1,300,000	1,643,922	(343,922)	(343,922)	-26%
2011 Renovate Aging Signal Plant (B3d)	1,395,000	24,314	1,370,686	0	0%
2009 Signal Modification	750,000	792,204	(42,204)	(42,204)	-6%
Total 2009-2011	13,911,990	6,964,065	6,947,925	(901,619)	-6%
Totals for projects greater than \$500,000	16,372,375	8,656,301	7,716,074	(133,470)	-1%
Totals for projects less than \$500,000	3,312,719	1,925,044	1,387,675		
Total Electric Plant Open Capital	19,685,094	10,581,345	9,103,749		

TOTAL PROJECT / PROGRAM - SEWERS					
Description	Total Budget (All Years)	Total Actuals + Committed	Available Balance	Projected Variance \$	Projected Variance %
2009-2011					
2009-11 Sewer & Water (combined)	31,425,000	18,917,645	16,000,000	-	-
2009-11 Water Meters, Services and other Ext	2,000,000	3,965,677	2,200,000	-	-
2009-11 Sewer Main Reconstruction	55,536,089	30,136,855	25,399,234	1,174,275	2%
2009-11 Sewer Replacement Non-Capital	-	349,275	(349,275)	(424,275)	2%
ISF - Greening English Bay Interceptor	5,000,000	5,006,318	(6,318)	(295,000)	-6%
ISF - Upper Trout Lake East Sewer Sep	10,000,000	10,177,149	(177,149)	(312,000)	-3%
ISF - Upper Trout Lake West Sewer Sep	10,000,000	10,086,055	(86,055)	(143,000)	-1%
2009-11 Connection & M/H Reconstruction	3,090,000	2,370,118	719,882	(0)	0%
2009-11 Local Repairs/CB/Spur Recon	2,624,286	1,820,269	804,018	224,018	9%
2009-11 Local Repairs/CB - Non Capital	-	8,652	(8,652)	(8,652)	
2009-11 Upgrade & Replace Pump Station	12,734,823	9,224,992	3,509,831	0	0%
2009-11 Sewer Sep Private/B+C Perm Nofee	1,905,000	1,227,314	677,686	47,686	3%
2010 Manitoba Yards Improvements	1,100,000	56,409	1,043,591	0	0%
2009-11 TV Inspection	576,000	398,597	177,403	(87,597)	-15%
Total 2009-2011	135,991,198	93,745,324	49,904,196	175,455	0%
Totals for projects greater than \$500,000	135,991,198	93,745,324	49,904,196	175,455	0%
Totals for projects less than \$500,000	449,000	(896,748)	1,345,748		
Total Sewers Open Capital	136,440,198	92,848,576	51,249,944		

TOTAL PROJECT / PROGRAM - WATER					
Description	Total Budget (All Years)	Total Actuals + Committed	Available Balance	Projected Variance \$	Projected Variance %
2009-2011					
2009-11 WW Distribution System	23,207,995	18,619,315	4,588,680	(1,006,418)	-4%
ISF - Dist System PRV Replacement	2,582,523	1,780,158	802,365	2,365	0%
ISF - Dist Main Repl - Kits & Pt Grey	2,500,000	2,632,200	(132,200)	(140,000)	-6%
ISF-Dist Main Repl-Kerrisdale Fraserview	4,417,477	3,470,563	946,914	446,914	10%
2009-11 Transmission System	5,800,000	2,558	5,797,442	-	0%
2009-11 Replace Svcs/Meters/Hydrants/PRV	11,383,000	8,225,269	3,157,731	57,731	1%
2009-11 New Meter & Service Installation	2,250,000	1,905,361	344,639	44,639	2%
2009-11 Minor Improvement	500,000	330,458	169,542	19,542	4%
2009-11 Eng & Site Investigation	650,000	567,118	82,882	2,882	0%
Total 2009-2011	53,290,995	37,533,000	15,757,995	(572,344)	-1%
Totals for projects greater than \$500,000	53,290,995	37,533,000	15,757,995	(572,344)	-1%
Total for projects less than \$500,000	900,000	747,000	153,000		
Total Water Open Capital	54,190,995	38,280,000	15,910,995		

TOTAL PROJECT / PROGRAM - NEIGHBOURHOOD ENERGY UTILITY					
Description	Total Budget (All Years)	Total Actuals + Committed	Available Balance	Projected Variance \$	Projected Variance %
2009-2011					
False Creek NBH Energy Utility Phase 1	35,475,572	37,018,640	(1,543,068)	-	0%
ISF - NEU Distribution System Extension	2,100,000	969,111	1,130,889	(0)	0%
2011 NEU (Distribution Pipelines)	960,000	-	960,000	260,000	27%
Total 2009-2011	38,535,572	37,987,751	547,821	260,000	1%
Totals for projects greater than \$500,000	38,535,572	37,987,751	547,821	260,000	1%
Total NEU Open Capital	38,535,572	37,987,751	547,821		

TOTAL PROJECT / PROGRAM - LANDFILL					
Description	Total Budget (All Years)	Total Actuals + Committed	Available Balance	Projected Variance \$	Projected Variance %
2003-2005					
Phase 1 Closure	14,095,000	17,177,330	(3,082,330)	(1,298,095)	-9%
Phase 1 Gas Collection	1,275,000	-	1,275,000	1,275,000	100%
Phase 1 Gas Collection - subtotal	15,370,000	17,177,330	(1,807,330)	(23,095)	0%
RDO Weighscale Redevelopment	2,500,000	312,953	2,187,047	(2,212,953)	-89%
LF Gas Collection	1,275,000	726,898	548,102	78,102	6%
Total 2003-2005	19,145,000	18,217,182	927,818	(2,157,947)	-11%
2006-2008					
Improvements - Recycling Receiving Yard	850,000	143,108	706,892	-	0%
VTS Pitwall Repairs	500,000	191,046	389,050	289,000	58%
Weighscale Software - Upgrades	250,000	259,771	(270,771)	(280,771)	-112%
Total 2006-2008	1,600,000	593,925	825,171	8,229	1%
2009-2011					
ISF - Landfill Pump Station Upgrades	1,400,000	1,140,027	259,973	209,973	15%
2011 Landfill Gas Operations Work	1,100,000	-	1,100,000	-	0%
ISF - Landfill Water Line Extension	1,000,000	908,130	91,870	41,870	4%
2010 Landfill Phase 2 & W40Ha Close	1,000,000	-	1,000,000	(800,000)	-80%
2010 Landfill Gas Collection	500,000	-	500,000	-	0%
Total 2009-2011	5,000,000	2,048,157	2,951,843	(548,157)	-11%
Totals for projects greater than \$500,000	25,745,000	20,859,264	4,704,832	(2,697,875)	-10%
Total Landfill Open Capital	25,745,000	20,859,264	4,704,832		

TOTAL PROJECT / PROGRAM - PARKING OPERATIONS					
Description	Total Budget (All Years)	Total Actuals + Committed	Available Balance	Projected Variance \$	Projected Variance %
2009-2011					
Impound Facility Relocation	4,650,000	4,367,330	282,670	192,670	4%
2009-11 Parking Meter Infill	1,560,000	449,091	1,110,909	10,909	1%
Bylaw Dispute Adjudication System	873,000	689,095	183,905	-	0%
2009-11 Meter Replacement	750,000	272,401	477,599	7,599	1%
Total 2009-2011	7,833,000	5,777,917	2,055,083	211,178	3%
Totals for projects greater than \$500,000	7,833,000	5,777,917	2,055,083	211,178	3%
Total Parking Operations Open Capital	7,833,000	5,777,917	2,055,083	211,178	3%

TOTAL PROJECT / PROGRAM - EASYPARK					
Description	Total Budget (All Years)	Total Actuals + Committed	Available Balance	Projected Variance \$	Projected Variance %
2010-2011					
Lot 2 - Membrane replacement Phase II	1,600,000	-	1,600,000	-	0%
Lot 4 - Surface Repairs & Membrane	1,135,000	-	1,135,000	-	0%
Lot 2 - 150 W Pender St - Surface and	638,000	709,306	(71,306)	(71,306)	-11%
Lot 22 - 1180 Mainland Street - Membrane	390,500	235,538	154,962	154,962	40%
Total 2010-2011	3,763,500	944,844	2,818,657	83,657	2%
Totals for projects greater than \$500,000	3,763,500	944,844	2,818,657	83,657	2%
Totals for projects less than \$500,000	1,215,566	463,538	752,028		
Total EasyPark Open Capital	4,979,066	1,408,381	3,570,685	83,657	2%

TOTAL PROJECT / PROGRAM - PARKS & RECREATION					
Description	Total Budget (All Years)	Total Actuals + Committed	Available Balance	Projected Variance \$	Projected Variance %
2006-2008					
Mount Pleasant Park Plan Design	1,000,000	348,132	651,868	0	0%
Oppenheimer Park Renewal	2,793,829	2,617,172	176,657	0	0%
Trillium Park Site Development	4,740,945	4,113,286	627,659	0	0%
2006, 2008 Park Land Acquisition	4,955,127	145,448	4,809,679	0	0%
Expropriation 1190 Seymour/515-585 Davie	8,200,000	7,719,505	480,495	0	0%
Park Land Acq - 4320 Atlin	910,000	874,178	35,822	0	0%
Park Land Acq - 995 E 45th Ave	695,000	653,373	41,627	0	0%
Development of Newly Acquired Parks	1,000,000	278,823	721,177	0	0%
Emery Barnes Park-Phase 2 DCL	5,500,000	3,175,202	2,324,798	1,800,000	33%
Percy Norman Aquatic Ctr (Legacy)	32,610,000	32,924,417	(314,417)	(95,995)	0%
Killarney Rink Upgrades	15,347,800	15,344,810	2,990	(50,000)	0%
Renfrew CC / Pool Renewal - Phase 2	2,434,000	2,407,982	26,018	0	0%
2008 Concessions	875,000	829,681	45,319	0	0%
Total 2006-2008	81,061,701	71,432,010	9,629,692	1,654,005	
2009-2011					
Hillcrest and Riley Parks Renewal 2011	1,563,810	37,395	1,526,415	0	0%
2010 (Rink) Park Renewals	3,100,000	2,462,846	637,154	0	0%
Playgrounds: New/Rebuilds/Upgrades 2011	717,000	18,940	698,060	0	0%
2009 Grass Playing Fields - Capital	535,000	499,250	35,750	0	0%
Grass Playing Fields 2011 (capital)	1,131,000	74,852	1,056,148	0	0%
2010 Synthetic Turf Playfields	6,246,000	4,379,638	1,866,362	1,300,000	21%
2009 Sports Courts - Capital	552,000	203,071	348,929	0	0%
ISF - English Bay Seawall Improvements	3,056,000	3,026,360	29,640	(500,000)	-16%
ISF - QE Park Road Repaving	1,019,000	1,087,073	(68,073)	(68,073)	-7%
ISF - Stanley Park Road Repaving	3,656,000	3,652,697	3,303	0	0%
2009 Jericho Park Marginal Wharf	2,094,733	292,205	1,802,528	0	0%
ISF - Stanley Pk Sewer Pump Station Upgrade	1,019,000	765,439	253,561	0	0%
ISF - Seawall / Brock Pt Lighthouse Rehab	3,475,000	3,153,658	321,342	0	0%
ISF - Park Lighting Infrastr / Fieldhouses	2,128,000	2,027,676	100,324	0	0%
New Park Development 2011	1,140,000	22,664	1,117,336	0	0%
2009 Riley Pk Aquatic Ctr Renewal	3,129,000	3,129,000	0	0	0%
Riley Park CC (Hillcrest Conversion)	12,607,000	11,436,783	1,170,217	293,726	2%
ISF - VanDusen Garden Visitor Centre	22,347,867	12,154,218	10,193,649	0	0%
2009 Nat Bailey Improvements	2,086,000	1,656,629	429,371	0	0%
2009 Trout Lake CC Renewal	21,666,205	18,614,191	3,052,014	0	0%
ISF - Malkin Bowl Perf Centre Upgrade	889,000	848,710	40,290	0	0%
ISF - Roundhouse Turntable Plaza Rehab	1,825,000	1,506,339	318,661	0	0%
2009 Roof Replacements - Capital	514,371	270,415	243,956	0	0%
Total 2009- 2011	96,496,986	71,320,049	25,176,937	1,025,653	1%
Total for projects greater than \$500,000	177,558,687	142,752,059	34,806,629	2,679,658	2%
Total of projects less than \$500,000	11,211,399	4,781,544	6,429,855		
Total Parks & Recreation Open Capital	188,770,086	147,533,602	41,236,484		

TOTAL PROJECT / PROGRAM - COMMUNITY SERVICES					
Description	Total Budget (All Years)	Total Actuals + Committed	Total Available Balance	Projected Variance \$	Projected Variance %
Affordable Housing					
2003-2008					
Purchase of 1050 Expo Blvd (Housing)	2,670,202	0	2,670,202	0	0%
Total 2003-2008	2,670,202	0	2,670,202	0	0%
2009-2011					
AHF Grant to Mental Health Commission	500,000	250,000	250,000	0	0%
Grant to Mau Dan Hsg Co-op (NonCP)	6,000,000	48,425	5,951,575	1,760,821	29%
Supp Non-Mkt Hsg Site Acq 2009-11 (L1b)	16,000,000	0	16,000,000	0	0%
Total 2009-2011	22,500,000	298,425	22,201,575	1,760,821	8%
Total for projects less than \$500,000	1,875,000	835,893	1,039,107		
Total Affordable Housing Open Capital	27,045,202	1,134,318	25,910,884		
Capital Grants					
Total for projects less than \$500,000	506,320	141,382	364,938		
Total Capital Grants Open Capital	506,320	141,382	364,938		
Child Care					
2003-2008					
Kitsilano Montessori Daycare	520,000	0	520,000	0	0%
CityGate II Child Care (2005, 2006, 2010)	1,084,599	51	1,084,548	0	0%
Woodward's Child Care (2006, 2008)	4,300,000	3,034,469	1,265,531	0	0%
Total 2003-2008	5,904,599	3,034,520	2,870,079	0	0%
2009-2011					
Harbourview Daycare Facility	647,713	0	647,713	0	0%
DTES/Strathcona/Library Child Care Centre 2011	500,000	0	500,000	0	0%
Total 2009-2011	1,147,713	0	1,147,713	0	0%
Total for projects less than \$500,000	1,081,816	57,558	1,024,258		
Total Child Care Open Capital	8,134,128	3,092,078	5,042,050		
City-Owned Social & Cultural Facilities					
2003-2008					
Capital Grant- Redevelop Little Mt NBH	3,145,344	520,344	2,625,000	0	0%
Olympic Legacy /Cultural Reinvestment	962,190	0	962,190	0	0%
Total 2003-2008	4,107,534	520,344	3,587,190	0	0%
2009-2011					
Cultural Infrastructure Pgm Unallocated 2009	855,727	0	855,727	0	0%
Cultural Infrastructure Program Unallocated 2011	2,500,000	0	2,500,000	0	0%
Neighbourhood House Renewal 2010	1,969,656	0	1,969,656	0	0%
Kitsilano NBH Renewal	1,000,000	0	1,000,000	0	0%
Immigrant Services Society Land Acquisition 2011	2,700,000	0	2,700,000	0	0%
Multicultural Helping House	500,000	500,000	0	0	0%
Hastings Park - New Brighton Connection	790,680	0	790,680	0	0%
Hastings Park - Internal Trail & Park Connections	853,750	0	853,750	0	0%
Total 2009-2011	11,169,813	500,000	10,669,813	0	0%
Total for projects less than \$500,000	2,804,350	417,810	2,386,540		
Total Social/Cultural Facilities Open Capital	18,081,697	1,438,154	16,643,543		

TOTAL PROJECT / PROGRAM - COMMUNITY SERVICES					
Description	Total Budget (All Years)	Total Actuals + Committed	Total Available Balance	Projected Variance \$	Projected Variance %
Civic Theatres / Cultural Precinct					
2003-2008					
Queen Elizabeth Theatre Redevelopment	59,011,294	58,027,299	983,995	0	0%
Orpheum Restoration	6,010,800	6,046,061	(35,261)	(35,261)	-1%
Cultural Precinct Development Consulting	598,500	81,386	517,114	0	0%
Total 2003-2008	65,620,594	64,154,746	1,465,848	(35,261)	0%
2009-2011					
No 2009-2011 projects over \$500,000					
Total 2009-2011	0	0	0	0	
Total for projects less than \$500,000	799,046	398,095	400,951		
Total Civic Theatres Open Capital	66,419,640	64,552,841	1,866,799		
Downtown Eastside Revitalization					
2003-2008					
Hastings St Renaissance	950,000	0	950,000	0	0%
Chinatown Bldgs Planning Grant Program	500,000	300,000	200,000	0	0%
Community Social & Econ Dev Projects	627,665	0	627,665	(0)	0%
Total 2003-2008	2,077,665	300,000	1,777,665	(0)	0%
2009-2011					
Tenant Improvements WW Dev (Non-Profit)	2,000,000	921,124	1,078,876	300,000	15%
Chinatown Heritage Bldgs Rehab - Unallocated	700,000	0	700,000	0	0%
Emerging Initiatives in Oppenheimer District 2011	700,000	0	700,000	0	0%
Total 2009-2011	3,400,000	921,124	2,478,876	300,000	9%
Total for projects less than \$500,000	2,337,541	221,170	2,116,371		
Total DTES Open Capital	7,815,206	1,442,294	6,372,912		
Facade Rehabilitation Grants					
Total for projects less than \$500,000	1,400,000	245,338	1,154,662		
Total Facade Grants Open Capital	1,400,000	245,338	1,154,662		
Public Art					
2003-2008					
Public Art Partnership Projects	1,700,000	1,491,847	208,153	0	0%
Total 2003-2008	1,700,000	1,491,847	208,153	0	0%
2009-2011					
Civic Public Art Program 2011	1,300,000	0	1,300,000	0	
Total 2009-2011	0	0	0		
Total for projects less than \$500,000	1,362,454	698,521	663,933		
Total Public Art Open Capital	3,062,454	2,190,368	872,086		
Non-Market Housing Repairs/Upgrades					
Total for projects less than \$500,000	440,345	208,414	231,931		
Total Non-Market Housing Open Capital	440,345	208,414	231,931		

TOTAL PROJECT / PROGRAM - COMMUNITY SERVICES					
Description	Total Budget (All Years)	Total Actuals + Committed	Total Available Balance	Projected Variance \$	Projected Variance %
CSG Special Projects					
2003-2008					
Unallocated - Urban Native Youth Ctr	500,000	0	500,000	0	0%
Total 2003-2008	500,000	0	500,000	0	0%
2009-2011					
No 2009-2011 projects over \$500,000					
Total 2009-2011	0	0	0		
Total for projects less than \$500,000	508,000	232,054	275,946		
Total CSG Special Projects Open Capital	1,008,000	232,054	775,946		
Total for projects greater than \$500,000	120,798,120	71,221,006	49,577,114	2,025,560	2%
Total for projects less than \$500,000	13,114,872	3,456,234	9,658,638		
Total Community Services Open Capital	133,912,992	74,677,240	59,235,752		

TOTAL PROJECT / PROGRAM - CIVIC PROPERTY MANAGEMENT					
Description	Total Budget (All Years)	Total Actuals + Committed	Available Balance	Projected Variance \$	Projected Variance %
2006-2008					
#1 Kingsway Joint Use Facility (Mt Pleasant Centre)	23,954,000	23,846,654	107,346	(42,654)	0%
2008 Non-Profit Asset Mtce & Restoration	716,490	562,288	154,202	154,202	22%
City Hall North Lawn Improvement	557,000	481,324	75,676	70,676	13%
Cross Roads Tenant Improvements	7,165,000	7,115,556	49,444	21,617	0%
GHG Reduction - Firehalls	540,000	429,034	110,966	0	0%
Park Board Energy Performance Contract	8,635,000	8,635,148	(148)	(148)	0%
Phase 3 Energy Performance Contract	5,316,594	5,568,283	(251,690)	(21,690)	0%
Total 2006-2008	46,884,084	46,638,287	245,797	182,004	0%
2009-2011					
ISF - Orpheum Upgr / Capitol 6 Interface	3,000,000	3,067,399	(67,399)	0	0%
ISF - QET Plaza Improvements	5,060,000	4,769,164	290,836	0	0%
Re-roof Archives/Records Facility	1,300,000	134,032	1,165,968	0	0%
Southeast Vancouver Senior Centre 2011	2,500,000	0	2,500,000	0	0%
SEFC Non-Motorized Boating Dock & Ferry Terminal 2011	500,000	0	500,000	0	0%
Proj Mgt - SF/Mt Pleasant Child Dev Ctr	2,066,823	1,850,295	216,528	0	0%
Non-Profit Capital Asset Maintenance 2009	500,000	64,479	435,521	345,798	69%
Non Profit Capital Assets - Phase 2 - 2011	1,500,000	0	1,500,000	0	0%
ISF - Carnegie Ctr Windows / Heritage	2,278,718	1,348,056	930,662	0	0%
HVAC Systems 2009	610,000	468,437	141,563	0	0%
Cap Mtce-Bldg Envelope (Roofing) 2009	610,000	520,344	89,656	3,000	0%
W3f Building Envelope Systems 2010	1,150,000	710,019	439,981	0	0%
Emergency Major Maintenance 2009	500,000	252,789	247,211	0	0%
Woodward's Heritage Bldg TI/Relocation of	1,400,000	1,304,965	95,035	0	0%
ISF - City Hall Heritage Exterior Upgrade	3,825,000	3,075,700	749,300	0	0%
Strategic Facilities Redevelopment 2011	1,000,000	0	1,000,000	1,000,000	100%
Major Office Accom Planning 2009/2011	3,396,949	771,507	2,625,442	0	0%
Seismic Upgrading Program 2011	600,000	33,000	567,000	500,000	83%
Hazardous Materials Abatement Program 2009	527,141	1,025,091	(497,950)	(497,950)	-94%
Hazardous Materials Abatement Program 2011	1,200,000	0	1,200,000	500,000	42%
City Hall Re-Piping	1,000,000	0	1,000,000	0	0%
Recapitalization Planning Software	1,000,000	525	999,475	900,000	90%
Total 2009-2011	35,524,631	19,395,802	16,128,829	2,750,848	8%
Total for projects greater than \$500,000	82,408,715	66,034,088	16,374,626	2,932,852	0
Total for projects less than \$500,000	8,296,060	2,756,248	5,539,811		
Total Facilities Open Capital	90,704,774	68,790,336	21,914,438		

TOTAL PROJECT / PROGRAM - INFORMATION TECHNOLOGY					
Description	Total Budget (All Years)	Total Actuals + Committed	Available Balance	Projected Variance \$	Projected Variance %
2006-2008					
2008 Network Infrastructure (City)	720,000	834,731	(114,731)	(114,731)	-16%
Engineering IMS (Hansen)	12,978,445	12,456,662	521,783	21,783	0%
SAP PS/IM Modules (part of IMS)	1,000,000	608,654	391,346	191,346	19%
SAP - BI Module (part of IMS)	826,532	216,623	609,909	193,532	23%
E-Procurement (2008)	2,409,940	1,017,893	1,392,047	(0)	0%
AP Automation (2008)	1,041,560	419,052	622,508	0	0%
Corporate Risk Data Mgt - Budget	600,000	532,426	67,574	1,000	0%
VanPhone+ (VoIP)	7,025,000	6,947,276	77,724	0	0%
Access 311	12,300,000	10,726,065	1,573,935	1,325,807	11%
VanDocs (ERDMS)	6,706,000	5,131,969	1,574,031	84,124	1%
Total 2006-2008	45,607,477	38,891,351	6,716,127	1,702,862	4%
2009-2011					
2009 IT Infrastr Server Repl (ITLTFP)	745,000	828,162	(83,162)	(52,702)	-7%
2009 IT Infra Security Enhanc (ITLTFP)	832,000	684,516	147,484	97,484	12%
2009 IT Infra Data Ctr Expans (ITLTFP)	2,577,000	319,744	2,257,256	0	0%
IT Infrastr Unallocated from Closeouts	1,217,027	0	1,217,027	0	0%
VPD Mobile Data Terminal (MDT) Refresh	1,686,349	1,439,339	247,010	247,010	15%
PC Laptop Monitor Replacement 2010	2,764,934	161,672	2,603,262	0	0%
Office Upgrade Project 2010	516,000	35,849	480,151	0	0%
Content Mgmt System (Web Renewal) 2010	2,990,000	1,061,335	1,928,665	0	0%
IT Work & Resource Portfolio Mgt 2011	896,300	0	896,300	0	0%
Permit and Project Tracking System	5,614,000	0	5,614,000	0	0%
Total 2009- 2011	19,838,610	4,530,617	15,307,993	291,792	1%
Totals for projects greater than \$500,000	65,446,087	43,421,968	22,024,120	1,994,654	3%
Total for projects less than \$500,000	10,400,574	3,607,578	6,792,996		
Total IT Open Capital	75,846,661	47,029,546	28,817,115		

TOTAL PROJECT / PROGRAM - VANCOUVER POLICE DEPARTMENT					
Description	Total Budget (All Years)	Total Actuals + Committed	Available Balance	Projected Variance \$	Projected Variance %
2006-2008					
VPD Dog Squad Facility Relocation	3,995,360	3,971,363	23,997	(49,632)	-1%
Tactical Training Centre	23,353,000	21,884,318	1,468,682	0	0%
Total 2006-2008	27,348,360	25,855,681	1,492,679	(49,632)	0%
2009-2011					
Property and Forensic Storage Facility	30,300,000	25,981,728	4,318,272	0	0%
ISF - Consolidate/Relocate Police Opns	15,220,000	13,334,499	1,885,501	(500,000)	-3%
Jail and Interview CCTV	662,000	0	662,000	0	0%
Total 2009-2011	46,182,000	39,316,227	6,865,773	(500,000)	-1%
Total for projects greater than \$500,000	73,530,360	65,171,908	8,358,452	(549,632)	-1%
Total for projects less than \$500,000	1,334,433	947,493	386,940		
Total Police Open Capital	74,864,793	66,119,401	8,745,392		

TOTAL PROJECT / PROGRAM - VANCOUVER FIRE & RESCUE SERVICES					
Description	Total Budget (All Years)	Total Actuals + Committed	Available Balance	Projected Variance \$	Projected Variance %
2003-2008					
Firehall 15 Replacement	10,300,000	6,230,515	4,069,485	69,485	1%
Total 2003-2008	10,300,000	6,230,515	4,069,485	69,485	1%
2009-2011					
USAR Warehouse	1,560,000	1,587,310	(27,310)	(27,310)	-2%
Fire Hall Capital Maintenance	870,000	583	869,417	0	0%
Fire Hall Fuel Tanks/Generators	965,000	479,655	485,345	0	0%
Fire Hall #5 Refurbishment/ Replacement Preliminary Design	630,000	0	630,000	0	0%
Total 2009-2011	4,025,000	2,067,548	1,957,452	(27,310)	-1%
Total for projects greater than \$500,000	14,325,000	8,298,063	6,026,937	42,175	0%
Total for projects less than \$500,000	890,749	87,427	803,322		
Total VF&RS Open Capital	15,215,749	8,385,490	6,830,259		

TOTAL PROJECT / PROGRAM - VANCOUVER PUBLIC LIBRARY					
Description	Total Budget (All Years)	Total Actuals + Committed	Available Balance	Projected Variance \$	Projected Variance %
2003-2008					
Central Library Renewal 2006-08	500,000	480,296	19,704	9,426	1.9%
Strathcona/DTES Branch	3,097,131	2,546,060	551,071	0	0.0%
Total 2003-2008	3,597,131	3,026,356	570,775	9,426	0.3%
2009-2011					
Library RFID	2,500,000	479,428	2,020,572	0	0.0%
Riley Park/Hillcrest Branch - Collections/Equip	1,300,000	2,528	1,297,472	0	0.0%
Branch Library Renewal/Renovations	730,574	30,537	700,037	0	0.0%
Total 2009-2011	4,530,574	512,493	4,018,081	0	0.0%
Total for projects greater than \$500,000	8,127,705	3,538,849	4,588,856	9,426	0.1%
Total for projects less than \$500,000	0	0	0		
Total Library Open Capital	8,127,705	3,538,849	4,588,856		