

**DISTRICT OF WEST VANCOUVER
2023 SECOND QUARTER FINANCIAL REPORT**

Table of Contents

	Page
1 2023 Second Quarter Summary	1
2 General Fund Revenue Summary	3
3 General Fund Operating Results	4
4 Notes to General Fund Results	5
5 Water Utility	8
6 Sewer Utility	9
7 Solid Waste Utility	10
8 Golf Fund	11
9 Cemetery Fund	12
10 Salary Vacancy Adjustment	13
11 Investment Results	15
12 Capital Program Summary	18
13 Reserve Schedule	20
14 Community Amenity Contribution Funds	23
15 Endowment Fund Reserve Balance	25
16 Procurement Statistics	26
17 Contracts Awarded Over \$75K	27
18 Procurement Documented Savings	28

DISTRICT OF WEST VANCOUVER 2023 SECOND QUARTER SUMMARY

The District of West Vancouver's ("District") 2023 second quarter financial report includes a review of operating results, investment results, capital expenditures, reserve balances, summaries for the Community Amenity Contribution ("CAC") Funds and Endowment Fund Reserve and procurement statistics to June 30, 2023. The report includes analysis of actual results to the year-to-date (YTD) budget and a forecast of anticipated results for the year.

On April 3, 2023, Council adopted the Five-Year Financial Plan Bylaw No. 5236, 2023. Annual forecast projections referred to in this second quarter report form the basis of the adjustments reflected in the revision to the Five-Year Financial Plan.

General Fund - Operating Results

At the end of the second quarter, compared to the YTD budget, revenues over expenditures (not including third party works, non-recurring items and transfers) exceeded the target by \$4M.

The YTD operating revenues of the District exceeded the budget due to several factors:

- strong cash management and continued rise in interest rates resulted in higher interest revenues;
- higher than anticipated participation rates in various community services programs as well as strong print sales at the West Vancouver Art Museum;
- greater than budgeted fee income from Building Permits and Permits extension;
- higher than anticipated donations and grants received in the first half of the year;
- higher administrative fees revenue due to the completion of a significant engineering project, and
- one-time public enhancement grant received at the West Vancouver Memorial Library.

The overall YTD operating expenditures were in line with the budget, unfavourable expenditures were fully offset by favourable expenditures. Unfavourable variances were due to higher costs associated with increased community services provided in Parks, Culture & Community Services, unforeseen legal costs related to labour and employment law issues as well as higher than budgeted interest payments on tax prepayment due to continuing rises in interest rates. On the other hand, lower administrative expenses resulting from delayed climate action programs, labour savings from divisions resulting from vacancies, together with temporary savings due to timing of grant payments, contributed to the favorable variances.

For detailed variance explanations, please refer to the Notes to the General Fund Results.

Utility and Other Funds

Water Utility – At the end of the second quarter, the Water Utility fund achieved a surplus of \$1.8M, which is \$3.16M favourable to the budget, primarily due to delay of capital programs. The capital work programs were delayed due to long lead times and staff capacity shortages, the construction activities are expected to accelerate in the third and fourth quarters.

On the operating side, YTD water purchases from Metro Vancouver were unfavourable due to higher than anticipated water consumption but were largely offset by higher than predicted user fees revenues. Revenues related to vehicle charge back recoveries and special meter read requests were unfavourable but were offset by favourable maintenance costs.

Sewer Utility – At the end of the second quarter, the Sewer Utility fund achieved a surplus of \$5.15M, which was \$7.97M favourable to the budget, primarily due to the delay of capital programs. Capital programs were delayed due to long lead times and staff shortage issues, but the capital expenditures are expected to increase

DISTRICT OF WEST VANCOUVER 2023 SECOND QUARTER SUMMARY

in the third and fourth quarters. On the operating side, similar to the Water Utility, YTD user fee revenues were favourable mainly due to higher than anticipated consumption, but some favourable variance is offset by unfavourable vehicle charge back recoveries.

Solid Waste – At the end of the second quarter, the Solid Waste fund was slightly favourable to budget due to higher than budgeted revenue from tag sales and savings in some outreach programs.

Golf Fund – At the end of the second quarter, the Golf fund was \$281K favourable compared to budget. YTD revenues significantly exceeded the budget due to higher participation at the Gleneagles Golf Course and Ambleside Par 3. Favourable revenues were partially offset by unfavourable expenditures due to higher costs directly tied to higher revenues and increased usage. Delays in capital projects also contributed to the favourable variance.

Cemetery Fund – At the end of the second quarter, the Cemetery fund was slightly favourable to budget due to higher than budgeted interment and plot sales resulting from the opening of the newly expanded area. Favourable revenues were partially offset by unfavourable expenditures due to higher costs directly tied to increased activities.

Investment

This report includes investment portfolio details as well as quarterly results. Quarterly short-term investment results were favourable by six basis points compared to the performance benchmark set by the Municipal Finance Authority of BC (MFABC) Pooled High Interest Saving Account (PHISA) program.

Capital Program

2023 capital projects were started, and commitments were set up once the annual financial plan and phase 1 capital funding report were approved by Council on March 27, 2023. Work on the capital programs commenced with increased activity throughout spring and summer.

Phase 2 capital projects and funding options were given three readings at the September 25, 2023 Regular Council Meeting and were adopted at the October 16, 2023 Regular Council Meeting.

Reserves & Development Cost Charges (DCCs)

As of June 30, 2023, the reserves and DCCs totalled \$207M along with \$8.1M held in trust. Further details are found in the reserve schedules. In addition, there is a CAC and Endowment Fund schedule showing additional details on the contributions and uses of these reserves. The CAC schedule includes committed amounts for approved projects and available funds for future use.

Procurement Statistics & Contracts Awarded

The second quarter report includes an update on procurement activity to June 30, 2023 along with contracts awarded over \$75K in value (excluding tax). Contracts reported to Council, or the Finance and Audit Committee are not included in this report. Also excluded from this report are contracts related to West Vancouver Transit, West Vancouver Police Department and the West Vancouver Memorial Library.

The District also calculates a savings metric by deducting the successful/awarded bid price on contracts from the average bid price received, based on the understanding that if no competitive bid process was conducted that prices would tend to be average or higher. The savings for the second quarter calculated using this metric reached \$657K.

DISTRICT OF WEST VANCOUVER
GENERAL FUND RESULTS
FOR THE PERIOD ENDING JUNE 30, 2023

GENERAL FUND REVENUE SUMMARY (\$ 000s)

	2023 January 1 to June 30				2023 Annual Forecast			2023 Annual Budget		2022	Notes
	YTD Result	YTD Budget	YTD Variance	Variance %	Projected Amount	Projected Variance to Budget	% Variance	Annual Approved Budget	%	Prior Year Results	
GENERAL TAXATION											
Municipal Taxes	88,089	88,103	(14)	-0.0%	88,103	(0)	-0.0%	88,103	100.0%	90,211	
Specified Area	503	506	(3)	-0.5%	503	(3)	-0.5%	506	99.5%	506	
Grants-in-Lieu	764	764	(0)	-0.0%	1,100	(26)	-2.3%	1,126	67.8%	563	
	<u>89,356</u>	<u>89,373</u>	<u>(17)</u>	<u>-0.0%</u>	<u>89,706</u>	<u>(29)</u>	<u>-0.0%</u>	<u>89,735</u>	<u>99.6%</u>	<u>91,280</u>	
FEES AND CHARGES											
Police	94	88	6	7.2%	175	0	0.0%	175	53.6%	72	
Engineering & Transportation Services	622	319	303	95.0%	890	316	55.0%	574	108.4%	130	¹
Parks, Culture & Community Services	5,037	4,387	650	14.8%	9,956	716	7.7%	9,240	54.5%	3,964	²
Library	20	16	4	22.8%	33	(1)	-1.5%	33	60.5%	30	³
First Nations	2,720	2,620	100	3.8%	2,720	100	3.8%	2,620	103.8%	2,612	⁴
Fire & Rescue Services	91	97	(7)	-6.8%	186	(8)	-4.3%	195	46.6%	64	
Parking Tickets	76	93	(16)	-17.4%	102	(84)	-45.1%	186	41.2%	122	⁵
Vehicle Towing	0	0	0		0	0		0		(3)	
General Administration & Finance Fees	74	85	(12)	-13.7%	169	6	3.9%	163	45.3%	127	⁶
	<u>8,734</u>	<u>7,705</u>	<u>1,029</u>	<u>13.4%</u>	<u>14,230</u>	<u>1,045</u>	<u>7.9%</u>	<u>13,185</u>	<u>66.2%</u>	<u>7,119</u>	
LICENCES AND PERMITS											
Business Licences	1,487	1,461	26	1.8%	1,559	82	5.5%	1,477	100.7%	1,369	
Inspection Permits	2,790	2,268	523	23.0%	4,653	102	2.2%	4,551	61.3%	3,643	⁷
Other Permits/Licences	742	724	18	2.5%	1,078	(312)	-22.4%	1,390	53.4%	850	⁸
	<u>5,020</u>	<u>4,453</u>	<u>567</u>	<u>12.7%</u>	<u>7,290</u>	<u>(128)</u>	<u>-1.7%</u>	<u>7,418</u>	<u>67.7%</u>	<u>5,862</u>	
OTHER REVENUE											
Administration Fees (TransLink/Utilities)	630	630	0	0.0%	1,261	0	0.0%	1,261	50.0%	626	
Interest on Investments	6,026	4,228	1,798	42.5%	12,239	3,784	44.8%	8,455	71.3%	1,676	⁹
Tax Penalties & Interest	100	100	(0)	-0.3%	1,035	0	0.0%	1,035	9.6%	47	
Library Contributions	0	0	0		227	(27)	-10.8%	254	0.0%	0	
Taylor Way Lease	321	298	23	7.6%	298	0	0.0%	298	107.6%	303	
Lease & Rentals	1,223	1,157	66	5.7%	2,523	256	11.3%	2,267	53.9%	1,434	¹⁰
Miscellaneous	956	533	422	79.2%	2,316	750	47.9%	1,566	61.0%	728	¹¹
	<u>9,256</u>	<u>6,947</u>	<u>2,309</u>	<u>33.2%</u>	<u>19,899</u>	<u>4,763</u>	<u>31.5%</u>	<u>15,136</u>	<u>61.2%</u>	<u>4,814</u>	
GOVERNMENT GRANTS											
Provincial Revenue Sharing	668	730	(62)	-8.5%	668	(62)	-8.5%	730	91.5%	670	
Library	282	96	187	195.6%	282	133	89.3%	149	189.5%	72	¹²
Other	8,171	8,114	57	0.7%	8,425	70	0.8%	8,355	97.8%	265	
	<u>9,121</u>	<u>8,940</u>	<u>181</u>	<u>2.0%</u>	<u>9,375</u>	<u>141</u>	<u>1.5%</u>	<u>9,234</u>	<u>98.8%</u>	<u>1,007</u>	
OTHER TRANSFERS											
Transfer In from Reserves	951	986	(35)	-3.6%	9,602	60	0.6%	9,542	10.0%	4,000	
	<u>951</u>	<u>986</u>	<u>(35)</u>	<u>-3.6%</u>	<u>9,602</u>	<u>60</u>	<u>0.6%</u>	<u>9,542</u>	<u>10.0%</u>	<u>4,000</u>	
TOTAL REVENUE	<u>122,438</u>	<u>118,404</u>	<u>4,034</u>	<u>3.4%</u>	<u>150,101</u>	<u>5,852</u>	<u>4.1%</u>	<u>144,249</u>	<u>84.9%</u>	<u>114,082</u>	

DISTRICT OF WEST VANCOUVER
GENERAL FUND RESULTS
FOR THE PERIOD ENDING JUNE 30, 2023

GENERAL FUND OPERATING RESULTS (\$ 000s)

	2023 January 1 to June 30				2023 Annual Forecast			2023 Annual Budget		2022	Notes
	YTD Result	YTD Budget	YTD Variance	Variance %	Projected Amount	Projected Variance to Budget	% Variance	Annual Approved Budget	%	Prior Year Results	
REVENUE											
General Taxation	89,356	89,373	(17)	-0.0%	89,706	(29)	-0.0%	89,735	99.6%	91,280	Notes 1 to
Fees & Charges	8,734	7,705	1,029	13.4%	14,230	1,045	7.9%	13,185	66.2%	7,119	12 are
Licences & Permits	5,020	4,453	567	12.7%	7,290	(128)	-1.7%	7,418	67.7%	5,862	included in
Other Revenue	9,256	6,947	2,309	33.2%	19,899	4,763	31.5%	15,136	61.2%	4,814	the
Government Grants	9,121	8,940	181	2.0%	9,375	141	1.5%	9,234	98.8%	1,007	Revenue
Other Transfers	951	986	(35)	-3.6%	9,602	60	0.6%	9,542	10.0%	4,000	Summary
REVENUE TOTAL	122,438	118,404	4,034	3.4%	150,101	5,852	4.1%	144,249	84.9%	114,082	
EXPENDITURES											
Administrative Services	2,102	2,355	253	10.8%	4,578	(11)	-0.2%	4,567	46.0%	1,743	13
Human Resources	941	1,001	61	6.1%	2,113	(14)	-0.7%	2,099	44.8%	920	
Financial Services	1,938	1,856	(83)	-4.5%	3,722	(64)	-1.7%	3,658	53.0%	1,828	
Police Services	9,999	10,072	73	0.7%	19,678	175	0.9%	19,854	50.4%	8,894	14
Fire & Rescue Services	9,801	9,798	(3)	-0.0%	19,570	28	0.1%	19,598	50.0%	9,276	
Engineering & Transportation Services	2,850	2,841	(10)	-0.3%	6,108	586	8.8%	6,694	42.6%	2,780	15
Corporate Services	5,883	5,996	113	1.9%	12,281	(472)	-4.0%	11,809	49.8%	5,236	16
Planning & Development Services	3,353	3,395	43	1.3%	6,757	19	0.3%	6,776	49.5%	3,165	
Parks, Culture & Community Services	10,397	10,257	(140)	-1.4%	22,285	(348)	-1.6%	21,937	47.4%	9,340	17
Library Services	2,746	2,712	(34)	-1.2%	5,335	32	0.6%	5,367	51.2%	2,518	
General Government (Schedule A)	4,305	4,060	(245)	-6.0%	11,108	(286)	-2.6%	10,822	39.8%	5,636	See below
	54,315	54,344	29	0.1%	113,536	(355)	-0.3%	113,181	48.0%	51,337	
Tax Transfer to Asset Reserves	14,552	14,552	0	0.0%	14,552	0	0.0%	14,552	100.0%	12,393	
Transfers to Reserves	10,660	10,643	(17)	-0.2%	18,434	(1,948)	-11.8%	16,486	64.7%	1,518	
EXPENDITURES TOTAL	79,527	79,539	12	0.0%	146,522	(2,303)	-1.6%	144,219	55.1%	65,249	
EXCESS REVENUES OVER EXPENDITURES	42,911	38,865	4,045	10.4%	3,579	3,549		30		48,833	
THIRD PARTY WORKS & NON-RECURRING ITEMS											
REVENUE											
Third Party Works	2,280	1,285	996	77.5%	4,428	1,859	72.4%	2,569	88.8%	1,905	18
Gain on Sale of Land	0	0	0		250	0	0.0%	250	0.0%	0	19
Amenity Contributions	2,500	0	2,500		6,500	6,500				0	20
Transfer-In for One-Time Initiatives	114	0	114		4,062	104	2.6%	3,958	2.9%	(42)	21
REVENUE TOTAL	4,895	1,285	3,610	23.7%	15,240	8,463	124.9%	6,777	72.2%	1,863	
EXPENDITURES											
Third Party Works	2,201	1,289	(912)	-70.8%	4,440	(1,841)	-70.8%	2,599	84.7%	1,913	18
Land Management Costs and Transfer Proceeds	25	105	79	75.8%	203	47	18.8%	250	10.1%	102	19
Transfer to Amenity Contributions Reserve	2,500	0	(2,500)	0.0%	6,500	(6,500)				0	20
One-Time Initiatives	690	930	240	25.8%	4,018	(60)	-1.5%	3,958	17.4%	1,132	21
EXPENDITURES TOTAL	5,417	2,324	(3,093)	-133.1%	15,162	(8,355)	-122.7%	6,807	79.6%	3,147	
EXCESS REVENUES OVER EXPENDITURES	(522)	(1,039)	517	-49.8%	78	108	-356.5%	(30)	1717.6%	(1,284)	
TOTAL EXCESS REVENUES OVER EXPENDITURES	42,389	37,826	4,562	12.1%	3,658	3,658	-357%	(0)	17.2%	47,549	

Schedule A - General Government Details

Legal & Severance	1,597	1,296	(302)	-23.3%	4,900	0	0.0%	4,900	32.6%	3,425	22
Property & Liability Insurance	570	599	29	4.8%	1,230	(32)	-2.7%	1,198	47.6%	432	
Fiscal Services	1,231	1,094	(137)	-12.5%	2,240	(254)	-12.8%	1,986	62.0%	1,068	23
Grants-in-Aid	315	480	165	34.5%	561	0	0.0%	561	56.1%	192	24
Election	0	0	(0)		662	0	0.0%	662	0.0%	74	
Employee Engagement	0	0	(0)		15	0	0.0%	15	2.0%	(1)	
Business Improvement Area Levy	500	500	0	0.0%	500	0	0.0%	500	100.0%	500	
Provisional Fringe Benefit Expenditures	91	91	(0)	-0.0%	1,000	0	0.0%	1,000	9.1%	(54)	
	4,305	4,060	(245)	-6.0%	11,108	(286)	-2.6%	10,822	39.8%	5,636	

**DISTRICT OF WEST VANCOUVER
NOTES TO GENERAL FUND RESULTS
FOR THE PERIOD ENDING JUNE 30, 2023**

REVENUES

FEES AND CHARGES

- 1 **Engineering & Transportation Services** - YTD revenue was favourable compared to budget due to the completion of one large development which resulted in higher than budgeted administrative revenue. The annual forecast was adjusted to reflect higher third party administration fee revenue.
- 2 **Parks, Culture & Community Services** - YTD revenue was favourable compared to budget mainly due to higher than expected participation in community services' programs as well as increased print sales at the West Vancouver Art Museum. Revenues for passes and admissions continued to trend up towards pre-pandemic levels. Strong revenues in programming areas such as gymnastics, ice arena, children's sports and pottery as well as a gradual return to dinner service at the Seniors' Activity Centre contributed to the favourability. The favourability partially offset the decrease in film revenue due to the ongoing writers strike. The annual forecast was adjusted to reflect the favourable trend.
- 3 **Library Services** - YTD revenue was favourable compared to budget mainly due to greater than budgeted lost book charges and facility rental revenue. The annual forecast is expected to be on target at the end of this year.
- 4 **First Nation** - Fees from the Squamish Nation was budgeted based on prior year revenue, the actual revenue collected in 2023 is slightly higher. The annual forecast was adjusted to reflect the favourable trend.
- 5 **Parking Tickets** - YTD revenue was unfavourable compared to budget due to current staffing shortages in the bylaw area. The annual forecast was reduced to reflect the revenue loss.
- 6 **General Administration & Finance Fees** - YTD revenue was unfavourable compared to budget due to less than expected tax certificate fee collected in the first half of the year. The annual forecast was expected to be on target at the end of this year.

LICENCES AND PERMITS

- 7 **Inspection Permits** - YTD revenue was favourable compared to budget mainly due to greater than budgeted fee income from Building Permits and Permits extension. The annual forecast was adjusted accordingly to reflect the favourable trend.
- 8 **Other Permits/Licences** - It was anticipated that the revenue would be lower in the area of street parking permits, urban design development applications as well as environment development applications. The annual forecast was reduced to reflect the revenue loss.

OTHER REVENUE

- 9 **Interest on Investments** - YTD revenue was favourable to budget due to strong cash management and continuing rise of interest rates. The annual forecast was adjusted to reflect the favourable trend.
- 10 **Lease & Rentals** - It was anticipated that revenue would be higher due to the additional rental revenues from the profit sharing agreements with the Beach House restaurant and The Boatshed Group facilities, therefore the annual forecast was adjusted to reflect the favourable trend.
- 11 **Miscellaneous** - YTD revenue was favourable to budget mainly due to higher than anticipated donations and grants received in the first half year. The annual forecast is adjusted to reflect the favourable trend.

GOVERNMENT GRANTS

- 12 **Library** - YTD revenue was favourable to budget mainly due to receipt of a one-time public enhancement grant. The annual forecast is adjusted to reflect the additional revenue.

**DISTRICT OF WEST VANCOUVER
NOTES TO GENERAL FUND RESULTS
FOR THE PERIOD ENDING JUNE 30, 2023**

EXPENDITURES

- 13 **Administrative Services** - YTD favourable expenditures were mainly due to the delay in the contracting work in Climate Action programs. The annual forecast is expected to be on target at the end of this year.
- 14 **Police Services** - YTD expenditures were favourable compared to budget due to vacancies. This offset a slight unfavourable variance to budget for operating goods and services, which were mainly attributable to increases in contracted fees and rising costs for kit and clothing. The annual forecast was adjusted to reflect the favourable trend.
- 15 **Engineering & Transportation Services** - The annual forecast was favourable to budget due to labour savings resulting from vacancies throughout the year.
- 16 **Corporate Services** - YTD expenditures were favourable compared to budget due to vacancies in Bylaw and Director Corporate Services, and savings in IT software maintenance due to the timing difference; the favourable variance was partially offset by overages in contract work in the Municipal Hall area for the first half of the year. The annual forecast was unfavourable to budget due to anticipated overages in Facility management temporary labour costs and contract work in Municipal Hall area.
- 17 **Parks, Culture & Community Services** - YTD expenditures were unfavourable to budget largely due to increased recreational programming costs which were offset by favourable revenue. There was also a frontloading of exhibition expenses and artist fees which were covered by grant revenues. Increased staffing costs related to parks maintenance, snow removal during the first quarter of the year and a bench purchase also contributed to the unfavourable variance. The annual forecast was adjusted to reflect the unfavourable trend.

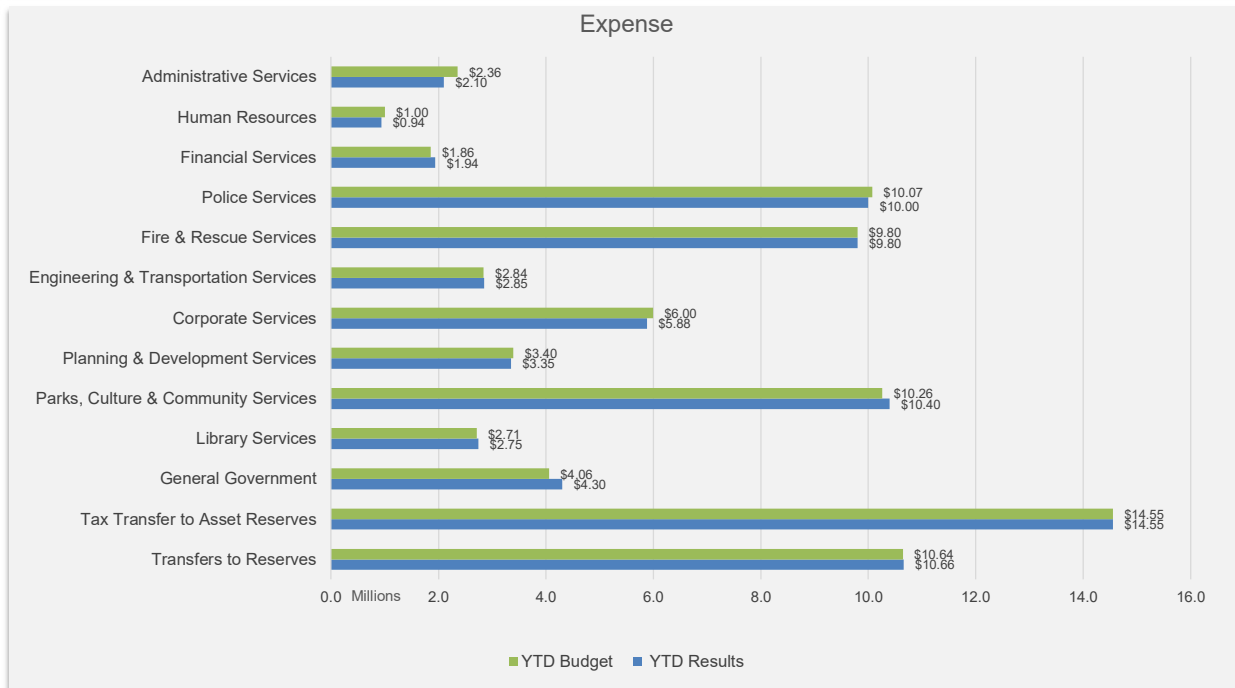
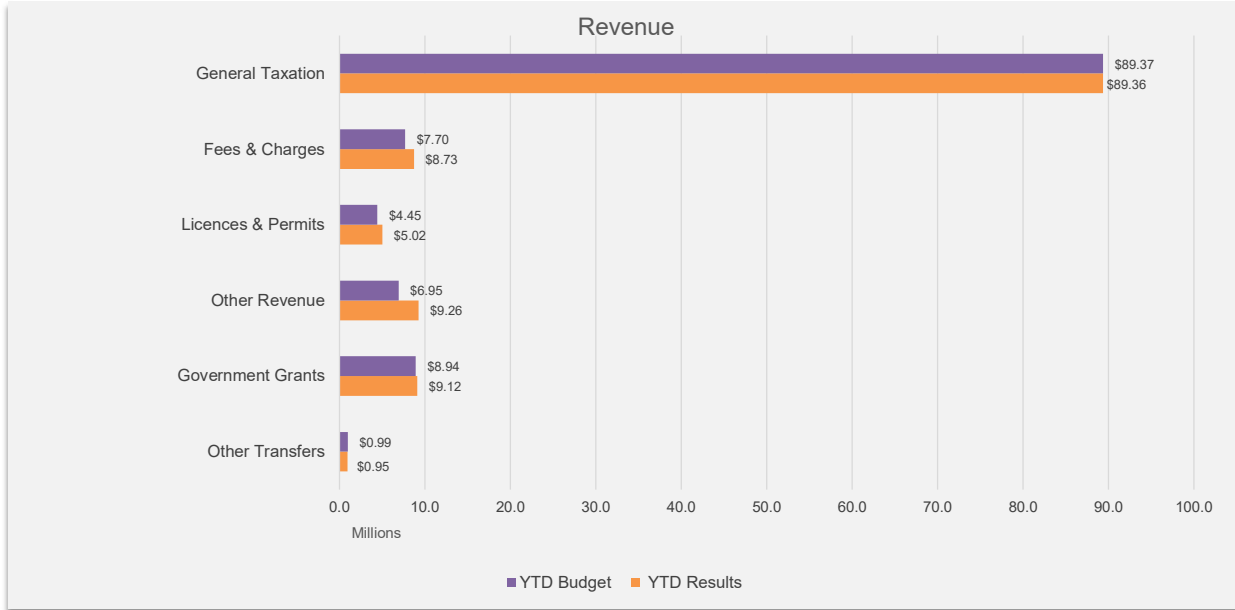
THIRD PARTY WORKS & NON-RECURRING ITEMS

- 18 **Third Party Works** - Third party works expenses and recoveries were trending higher than budget, due to increased development. At year end, revenue will be trued up to offset costs which are fully recoverable for this work.
- 19 **Gain on Sale of Land and Land Management Costs and Transfer Proceeds** - Land management costs will be offset by land sales proceeds and net proceeds will be transferred to the Land Reserve. To date there have been no land sales in 2023.
- 20 **Amenity Contributions** - Community Amenity Contributions (CACs) are voluntary contributions from developers which contribute towards community enhancement. CACs are unpredictable and are not initially included in the budget. In the first half of the year, a CAC contribution of \$2.5M from Rodgers Creek Limited Partnership was received and subsequently transferred to the CAC reserve. The annual forecast was adjusted to account for an additional \$4M CAC contribution received in July from Park Royal North Apartments.
- 21 **One-Time Initiatives** - These initiatives are non-capital project expenditures, including consulting engagements which are one-time in nature. They are intended to improve organizational efficiency and effectiveness and to carry-out strategic projects as per Council direction.

SCHEDULE A - GENERAL GOVERNMENT DETAILS

- 22 **Legal & Severance** - Legal costs are hard to predict and budgeted based upon the best estimation. YTD expenses were unfavourable compared to budget due to unforeseen legal costs related to labour and employment law issues. The annual forecast is expected to be on target at the end of this year.
- 23 **Fiscal Services** - YTD unfavourable expenditures resulted from higher than budgeted interest payments on tax prepayment due to the continuing rise in interest rates. The annual forecast was adjusted to reflect the unfavourable trend.
- 24 **Grants-in-Aid** - YTD expenditures were favourable due to the timing of the grant payments. The annual forecast is expected to be on target at year end.

**DISTRICT OF WEST VANCOUVER
NOTES TO GENERAL FUND RESULTS
FOR THE PERIOD ENDING JUNE 30, 2023**



DISTRICT OF WEST VANCOUVER
WATER FUND RESULTS & ANNUAL FORECAST
FOR THE PERIOD ENDING JUNE 30, 2023

WATER UTILITY (\$ 000s)

	2023 January 1 to June 30				2023 Annual Forecast			2023 Annual Budget		2022	Notes
	YTD Results	YTD Budget	YTD Variance	YTD % Variance	Projected Results	Projected Variance to Budget	% Variance	Annual Approved Budget	%	Prior Year YTD Results	
REVENUE											
User Fees	9,265	9,030	235	2.6%	20,661	594	3.0%	20,067	46.2%	7,230	¹
Meter Rental Charges	(0)	0	(0)		0	0		0		(12)	
Micro Power Generation	1	11	(10)	-86.4%	2	(21)	-93.2%	22	6.8%	10	²
Development Contributions	0	0	0		1,694	394	30.3%	1,300	0.0%	0	
Recoveries	53	114	(61)	-53.3%	150	(78)	-34.3%	228	23.4%	68	³
Other Revenue	13	104	(90)	-87.1%	26	(182)	-87.5%	208	6.4%	11	⁴
Transfers In from Water Capital Reserve	0	0	0		14,640	(489)	-3.2%	15,129	0.0%	0	
	<u>9,333</u>	<u>9,259</u>	<u>75</u>	<u>0.8%</u>	<u>37,172</u>	<u>219</u>	<u>0.6%</u>	<u>36,954</u>	<u>25.3%</u>	<u>7,307</u>	
EXPENDITURE											
Water Purchases	2,178	1,874	(304)	-16.2%	4,932	0	0.0%	4,932	44.2%	1,375	⁵
Administration Fee	175	175	(0)	-0.0%	350	0	0.0%	350	50.0%	175	
Operations & Maintenance	1,733	2,304	571	24.8%	5,108	(188)	-3.8%	4,921	35.2%	1,721	⁶
Capital Program	2,553	5,369	2,816	52.5%	15,334	95	0.6%	15,429	16.5%	1,774	⁷
Debt Service	892	892	0	0.0%	1,785	0	0.0%	1,785	50.0%	892	
	<u>7,532</u>	<u>10,615</u>	<u>3,083</u>	<u>29.0%</u>	<u>27,509</u>	<u>(93)</u>	<u>-0.3%</u>	<u>27,416</u>	<u>27.5%</u>	<u>5,936</u>	
EXCESS REVENUES OVER EXPENDITURES	<u>1,802</u>	<u>(1,356)</u>	<u>3,158</u>		<u>9,664</u>	<u>126</u>		<u>9,537</u>		<u>1,371</u>	⁸

Notes:

- ¹ YTD revenues were favourable due to higher than anticipated water consumption. This trend is expected to continue through the third quarter, therefore, the annual forecast was adjusted to account for the additional revenues.
- ² The Electricity Purchase Agreement with BC Hydro expired earlier this year. After careful review of BC Hydro's proposed new agreement, it was determined it is not in the District's best interests to move forward with a new agreement. There will be no further revenues from Micro Power Generation. The annual forecast was adjusted to reflect the unfavourable trend.
- ³ YTD unfavourable revenue was due to fewer charge back vehicle hours and higher vehicle operating costs than expected. The annual forecast was adjusted to reflect the unfavourable trend.
- ⁴ Special meter reads and water turn on/off requests continued to be much lower than the three year average from 2019-2021. This was due to the downturn in the real estate market and fewer new construction projects. The annual forecast was adjusted to reflect the unfavourable trend.
- ⁵ YTD water purchases from Metro Vancouver were higher than predicted due to higher than anticipated consumption. The annual forecast was expected to be on target at the end of this year.
- ⁶ YTD expenditures were favourable in water distribution, water supply and universal metering; particularly in the areas of service renewals/repairs, hydro and reactive maintenance. However, it is anticipated that labour costs will increase in the last two quarters, thus the annual forecast was adjusted to account for the unfavourable trend.
- ⁷ See Capital Program Summary - Utilities report.
- ⁸ At the end of the year, any annual surplus will be transferred to either the Water Capital Reserve or the Water Operating Contingency Reserve, depending on the nature of the surplus.

DISTRICT OF WEST VANCOUVER
SEWER FUND RESULTS & ANNUAL FORECAST
FOR THE PERIOD ENDING JUNE 30, 2023

SEWER UTILITY (\$ 000s)

	2023 January 1 to June 30				2023 Annual Forecast			2023 Annual Budget		2022	Notes
	YTD Results	YTD Budget	YTD Variance	YTD % Variance	Projected Results	Projected Variance to Budget	% Variance	Annual Approved Budget	%	Prior Year YTD Results	
REVENUE											
User Fees	13,779	13,501	278	2.1%	27,557	555	2.1%	27,002	51.0%	11,186	¹
Recoveries	53	110	(56)	-51.3%	150	(78)	-34.3%	228	23.4%	68	²
Other Revenue	0	0	0		0	(35)	-0.1%	35	0.0%	0	
Transfers In from Sewer Capital Reserve	0	0	0		20,997	(2,522)	-10.7%	23,519	0.0%	0	
	<u>13,832</u>	<u>13,611</u>	<u>222</u>	<u>1.6%</u>	<u>48,704</u>	<u>(2,080)</u>	<u>-0.0%</u>	<u>50,784</u>	<u>27.2%</u>	<u>11,254</u>	
EXPENDITURE											
Greater Vancouver Sewerage and Drainage District Levy	5,973	5,973	0	0.0%	10,223	1,722	14.4%	11,945	50.0%	4,372	³
Administration Fee	185	185	0	0.0%	370	0	0.0%	370	50.0%	185	
Sanitary Operations & Maintenance	920	962	42	4.4%	1,882	7	0.4%	1,889	48.7%	828	
Storm Operations & Maintenance	531	483	(48)	-10.0%	970	8	0.8%	977	54.3%	511	
Capital Program	1,073	8,828	7,755	87.8%	20,997	2,747	11.6%	23,744	4.5%	2,185	⁴
	<u>8,682</u>	<u>16,431</u>	<u>7,749</u>	<u>47.2%</u>	<u>34,441</u>	<u>4,484</u>	<u>11.5%</u>	<u>38,925</u>	<u>22.3%</u>	<u>8,080</u>	
EXCESS REVENUES OVER EXPENDITURES	<u>5,150</u>	<u>(2,820)</u>	<u>7,970</u>		<u>14,263</u>	<u>2,404</u>		<u>11,859</u>		<u>3,174</u>	⁵

Notes:

- ¹ YTD revenues were favourable due to higher than anticipated consumption in the second quarter. This trend is expected to continue through the third quarter, therefore, the annual forecast was adjusted to account for the additional revenues.
- ² YTD unfavourable revenue was due to fewer charge back vehicle hours and higher vehicle operating costs than expected. The annual forecast was adjusted to reflect the unfavourable trend.
- ³ The payment made to the Greater Vancouver Regional District (GVRD) in July was less than budgeted, therefore the forecast was adjusted to reflect the favourable variance.
- ⁴ See Capital Program Summary - Utilities report.
- ⁵ At the end of the year, any annual surplus will be transferred to either the Sewer & Drainage Capital Reserve or the Sewer & Drainage Operating Contingency Reserve, depending on the nature of the surplus.

DISTRICT OF WEST VANCOUVER
SOLID WASTE FUND RESULTS & ANNUAL FORECAST
FOR THE PERIOD ENDING JUNE 30, 2023
SOLID WASTE UTILITY (\$ 000s)

	2023 January 1 to June 30				2023 Annual Forecast			2023 Annual Budget		2022	Notes
	YTD Results	YTD Budget	YTD Variance	YTD % Variance	Projected Results	Projected Variance to Budget	% Variance	Annual Approved Budget	%	Prior Year YTD Results	
REVENUE											
Waste User Fees	1,588	1,553	35	2.3%	3,176	70	2.3%	3,106	51.1%	1,414	
Recycling User Fees	0	0	0		0	0		0		(0)	
Tag Sales	10	6	4	64.6%	20	8	65.0%	12	82.3%	10	¹
Contract/Material Revenue	0	0	0		0	0		0		0	
Public Realm Refuse Fee	691	645	46	7.2%	1,382	93	7.2%	1,289	53.6%	532	
Recycling Contract Recovery	0	0	0		0	0		0		0	
	<u>2,289</u>	<u>2,204</u>	<u>85</u>	<u>3.9%</u>	<u>4,578</u>	<u>171</u>	<u>3.9%</u>	<u>4,407</u>	<u>51.9%</u>	<u>1,957</u>	
EXPENDITURE											
Management/Outreach/ North Shore Recycling Program (NSRP)	102	147	44	30.3%	248	45	15.3%	293	35.0%	83	²
Garbage, Green Can & Yard Trimmings	1,361	1,402	41	2.9%	2,837	(40)	-1.4%	2,797	48.7%	1,158	
Administration Charge	45	45	0	0.0%	90	0	0.0%	90	50.0%	45	
Recycling	0	0	0		0	0		0		0	
Public Realm Refuse	652	611	(40)	-6.6%	1,492	(0)	-0.0%	1,492	43.7%	543	
Capital Program	0	0	0		0	0		0		0	
	<u>2,160</u>	<u>2,205</u>	<u>45</u>	<u>2.1%</u>	<u>4,667</u>	<u>5</u>	<u>0.1%</u>	<u>4,671</u>	<u>46.2%</u>	<u>1,830</u>	³
EXCESS REVENUES OVER EXPENDITURES	<u>129</u>	<u>(1)</u>	<u>130</u>		<u>(89)</u>	<u>176</u>		<u>(265)</u>		<u>127</u>	

Notes:

- ¹ YTD favourable revenue variance in Garbage Tag sales was due to a higher number of tag sales than the average for the same period over prior years. The annual forecast was adjusted to account for the higher than budgeted revenues.
- ² YTD favourable expenditures were due to savings in some outreach programs and some programs were not able to proceed as we did not hire summer students this year. The forecast was adjusted to reflect the cost savings.
- ³ Annual budgeted deficit will be covered by the Solid Waste reserve at year end.

DISTRICT OF WEST VANCOUVER
GOLF FUND RESULTS & ANNUAL FORECAST
FOR THE PERIOD ENDING JUNE 30, 2023

GOLF FUND (\$ 000s)

	2023 January 1 to June 30				2023 Annual Forecast			2023 Annual Budget		2022	Notes
	YTD Results	YTD Budget	YTD Variance	YTD % Variance	Projected Results	Projected Variance to Budget	% Variance	Annual Approved Budget	%	Prior Year YTD Results	
REVENUE											
Golf Fees	770	495	275	55.5%	1,462	344	30.7%	1,119	68.8%	658	¹
Rental Revenue - Facility	28	13	15	118.0%	38	12	44.2%	26	109.0%	15	²
Transfers from/(to) Golf Development Reserve	0	0	0		(92)	(295)	-145.2%	203	0.0%	0	³
	<u>798</u>	<u>508</u>	<u>290</u>	<u>57.1%</u>	<u>1,408</u>	<u>60</u>	<u>4.5%</u>	<u>1,348</u>	<u>59.2%</u>	<u>672</u>	
EXPENDITURE											
Pro Shop & Management	135	103	(33)	-31.6%	265	(45)	-20.6%	220	61.6%	121	⁴
Operations & Maintenance	400	378	(22)	-5.9%	823	(15)	-1.8%	808	49.5%	365	
Debt Service	0	0	0		100	0	0.0%	100	0.0%	0	
Capital Program	28	73	46		220	0	0.0%	220	12.5%	0	⁵
	<u>563</u>	<u>554</u>	<u>(9)</u>	<u>-1.6%</u>	<u>1,408</u>	<u>(60)</u>	<u>-4.5%</u>	<u>1,348</u>	<u>41.7%</u>	<u>486</u>	
EXCESS REVENUES OVER EXPENDITURES	<u>235</u>	<u>(46)</u>	<u>281</u>		<u>0</u>	<u>0</u>		<u>(0)</u>		<u>186</u>	

Notes:

- ¹ YTD revenues significantly exceeded the budget due to higher than predicted participation at the Gleneagles Golf Course and Ambleside Par 3. Favourable revenues were partially offset by resulting expenditures for higher maintenance costs directly tied to greater facility use. The annual forecast was adjusted to account for the higher than budgeted revenues.
- ² Clubhouse rentals continued to increase resulting in higher than expected rental revenues. The annual forecast was adjusted to account for the higher than budgeted revenues.
- ³ Due to strong performance, there was no need for a transfer from the Golf Development Reserve at year-end. Instead, the forecast was adjusted to accommodate the potential transfer to reserves resulting from an operating surplus.
- ⁴ Higher contractor costs were directly tied to higher revenues. The annual forecast was adjusted to reflect the unfavourable trend.
- ⁵ See Capital Program Summary - General Fund, Golf & Cemetery Funds report

DISTRICT OF WEST VANCOUVER
CEMETERY FUND RESULTS & ANNUAL FORECAST
FOR THE PERIOD ENDING JUNE 30, 2023

CEMETERY FUND (\$ 000s)

	2023 January 1 to June 30				2023 Annual Forecast			2023 Annual Budget		2022	Notes
	YTD Results	YTD Budget	YTD Variance	YTD % Variance	Projected Results	Projected Variance to Budget	% Variance	Annual Approved Budget	%	Prior Year YTD Results	
REVENUE											
User Fees	660	567	93	16.4%	1,313	266	25.4%	1,047	63.0%	776	¹
Interest Revenue	0	0	0		80	0	0.0%	80	0.0%	0	
Transfers from/(to) Cemetery Development Reserv	0	0	0		(198)	(222)	-926.9%	24	0.0%	0	²
	<u>660</u>	<u>567</u>	<u>93</u>	<u>16.4%</u>	<u>1,195</u>	<u>44</u>	<u>3.8%</u>	<u>1,151</u>	<u>57.3%</u>	<u>776</u>	
EXPENDITURE											
Operations & Maintenance	298	248	(50)	-20.1%	595	(16)	-2.8%	579	51.5%	233	³
Sales & Use Costs	114	117	3	2.7%	249	(27)	-12.1%	222	51.3%	124	
Administration Fees	89	89	0	0.0%	179	0	0.0%	179	50.0%	89	
Capital Improvements	0	0	0		172	(0)	-0.2%	172	0.0%	15	⁴
	<u>501</u>	<u>454</u>	<u>(47)</u>	<u>-10.3%</u>	<u>1,195</u>	<u>(43)</u>	<u>-3.8%</u>	<u>1,151</u>	<u>43.5%</u>	<u>461</u>	
EXCESS REVENUES OVER EXPENDITURES	<u>159</u>	<u>113</u>	<u>47</u>		<u>0</u>	<u>0</u>		<u>(0)</u>		<u>314</u>	

Notes:

- ¹ YTD revenues were significantly favourable due to higher than budgeted interment and plot sales resulting from the opening of the newly expanded cemetery area. The annual forecast was adjusted to account for the higher than budgeted revenues.
- ² Due to strong performance, there was no need for a transfer from the Cemetery Development Reserve at year-end. Instead, the forecast was adjusted to accommodate the potential transfer to reserves resulting from an operating surplus.
- ³ Increased operating and maintenance expenses were tied to the increased activities which resulted in higher sales revenue. The annual forecast was adjusted to reflect the unfavourable trend.
- ⁴ See Capital Program Summary - General Fund, Golf & Cemetery Funds report

DISTRICT OF WEST VANCOUVER
GENERAL FUND RESULTS
FOR THE PERIOD ENDING JUNE 30, 2023

SALARY VACANCY ADJUSTMENT (\$ 000s)

	2023 January 1 to June 30				2023 Annual Forecast			2023 Annual Budget	
	YTD Result	YTD Budget	YTD Variance	YTD % Variance	Projected Results	Projected Variance to Budget	% Variance	Annual Approved Budget	%
SUMMARY									
Salaries Regular	40,773	42,642	1,869	4.4%	82,777	2,716	3.2%	85,493	47.7%
Vacancy Adjustment	0	(602)	(602)	100.0%	(115)	(911)	88.8%	(1,026)	0.0%
	<u>40,773</u>	<u>42,040</u>	<u>1,266</u>	<u>3.0%</u>	<u>82,662</u>	<u>1,805</u>	<u>2.1%</u>	<u>84,467</u>	<u>48.3%</u>
Overtime	1,299	476	(823)	-172.9%	1,859	(842)	-82.9%	1,016	127.9%
Car Allowances	122	121	(2)	-1.4%	242	(1)	-0.5%	241	50.7%
External Recoveries	(986)	(982)	3	-0.3%	(1,975)	25	-1.3%	(1,950)	50.5%
General Fund	<u>41,210</u>	<u>41,654</u>	<u>445</u>	<u>1.1%</u>	<u>82,788</u>	<u>987</u>	<u>1.2%</u>	<u>83,775</u>	<u>49.2%</u>
<p>YTD salary expenses were favourable to budget due to staff vacancies and recruitment challenges resulting in delays in hiring. Favourable variance was partially offset by vacancy adjustment and overtime expenditures.</p> <p>Staff worked additional hours to cover staff shortage due to vacancies, vacations, staff leaves, general backlog of work, and required service levels.</p> <p>A portion of the overtime incurred in Police Services was related to secondments to integrated teams/special duties and is recoverable. Salary expenditures for seconded and assigned staff are also recoverable.</p> <p>Fire & Rescue Services experienced high overtime costs resulting from backfill for staff shortage due to a large number of staff absences either from short term or long term illness.</p> <p>Overtime in Engineering & Transportation Services was related to third party work which is recoverable as well as some overtime incurred at the beginning of the year for winter maintenance.</p> <p>Parks, Culture & Community Services (PCCS) incurred overtime associated with snow and ice removal in the first quarter. There was unavoidable overtime on statutory holidays in order to provide service seven days a week.</p>									
ADMINISTRATION									
Salaries Regular	1,777	1,883	106	5.6%	3,659	138	3.6%	3,796	46.8%
Vacancy Adjustment	0	(33)	(33)	100.0%	0	(67)		(67)	0.0%
	<u>1,777</u>	<u>1,850</u>	<u>73</u>	<u>3.9%</u>	<u>3,659</u>	<u>71</u>	<u>1.9%</u>	<u>3,730</u>	<u>47.6%</u>
Overtime	4	4	0	5.4%	8	0	0.0%	8	47.3%
Car Allowances	6	6	0	0.0%	12	(0)	-0.0%	12	50.0%
External Recoveries	0	0	0		0	0		0	
Division Total	<u>1,787</u>	<u>1,860</u>	<u>73</u>	<u>3.9%</u>	<u>3,679</u>	<u>71</u>	<u>1.9%</u>	<u>3,750</u>	<u>47.7%</u>
HUMAN RESOURCES & PAYROLL SERVICES									
Salaries Regular	838	917	80	8.7%	1,795	39	2.2%	1,835	45.7%
Vacancy Adjustment	0	(20)	(20)	100.0%	0	(39)	100.0%	(39)	0.0%
	<u>838</u>	<u>898</u>	<u>60</u>	<u>6.7%</u>	<u>1,795</u>	<u>0</u>	<u>0.0%</u>	<u>1,795</u>	<u>46.7%</u>
Overtime	2	0	(2)		0	0		0	
Car Allowances	6	6	0	0.0%	12	0	0.0%	12	50.0%
Division Total	<u>845</u>	<u>904</u>	<u>58</u>	<u>6.5%</u>	<u>1,807</u>	<u>0</u>	<u>0.0%</u>	<u>1,807</u>	<u>46.8%</u>
FINANCIAL SERVICES									
Salaries Regular	1,874	1,845	(28)	-1.5%	3,677	(32)	-0.9%	3,645	51.4%
Vacancy Adjustment	0	(44)	(44)	100.0%	0	(34)		(34)	0.0%
	<u>1,874</u>	<u>1,801</u>	<u>(73)</u>	<u>-4.0%</u>	<u>3,677</u>	<u>(67)</u>	<u>-1.8%</u>	<u>3,611</u>	<u>51.9%</u>
Overtime	16	2	(14)	-624.0%	32	(28)	-672.6%	4	398.2%
Car Allowances	7	7	(0)	-0.0%	15	0	0.0%	15	50.0%
Division Total	<u>1,897</u>	<u>1,810</u>	<u>(87)</u>	<u>-4.8%</u>	<u>3,724</u>	<u>(94)</u>	<u>-2.6%</u>	<u>3,629</u>	<u>52.3%</u>

DISTRICT OF WEST VANCOUVER
GENERAL FUND RESULTS
FOR THE PERIOD ENDING JUNE 30, 2023

SALARY VACANCY ADJUSTMENT (\$ 000s)

	2023 January 1 to June 30				2023 Annual Forecast			2023 Annual Budget	
	YTD Result	YTD Budget	YTD Variance	YTD % Variance	Projected Results	Projected Variance to Budget	% Variance	Annual Approved Budget	%
POLICE SERVICES									
Salaries Regular	7,594	8,467	873	10.3%	15,348	1,145	6.9%	16,493	46.0%
Vacancy Adjustment	0	(141)	(141)	100.0%	0	(275)		(275)	0.0%
	7,594	8,326	732	8.8%	15,348	870	5.4%	16,218	46.8%
Overtime	563	213	(350)	-163.9%	873	(357)	-69.2%	516	109.2%
Car Allowances	8	8	0	0.0%	17	0	0.0%	17	50.0%
External Recoveries	(842)	(851)	(9)	1.1%	(1,688)	0	0.0%	(1,688)	49.9%
Division Total	7,323	7,696	373	4.8%	14,550	513	3.4%	15,063	48.6%
FIRE & RESCUE SERVICES									
Salaries Regular	8,980	9,116	136	1.5%	17,992	240	1.3%	18,232	49.3%
Overtime	360	127	(233)	-182.6%	581	(326)	-127.9%	255	141.3%
Car Allowances	4	4	0	0.0%	8	0	0.0%	8	50.0%
External Recoveries	(48)	(40)	8	-20.7%	(105)	25	-31.3%	(80)	60.3%
Division Total	9,296	9,208	(88)	-1.0%	18,477	(61)	-0.3%	18,416	50.5%
ENGINEERING & TRANSPORTATION SERVICES									
Salaries Regular	3,039	3,065	26	0.9%	5,834	625	9.7%	6,459	47.0%
Vacancy Adjustment	0	(38)	(38)	100.0%	23	(100)		(76)	0.0%
	3,039	3,027	(12)	-0.4%	5,857	525	8.2%	6,383	47.6%
Overtime	160	74	(86)	-117.5%	113	0	0.0%	113	141.4%
Car Allowances	7	7	(0)	-0.0%	13	(0)	-0.0%	13	50.0%
Division Total	3,205	3,107	(98)	-3.2%	5,983	525	8.1%	6,509	49.2%
CORPORATE SERVICES									
Salaries Regular	3,189	3,272	83	2.6%	6,504	40	0.6%	6,545	48.7%
Vacancy Adjustment	0	(80)	(80)	100.0%	(44)	0	0.0%	(44)	0.0%
	3,189	3,192	3	0.1%	6,461	40	0.6%	6,501	49.1%
Overtime	50	29	(21)	-70.8%	89	(30)	-51.6%	59	85.4%
Car Allowances	4	7	3	37.7%	11	3	18.8%	14	31.2%
Division Total	3,243	3,229	(15)	-0.5%	6,561	13	0.2%	6,574	49.3%
PLANNING & DEVELOPMENT SERVICES									
Salaries Regular	3,326	3,427	101	3.0%	7,207	(194)	-2.8%	7,012	47.4%
Vacancy Adjustment	0	(80)	(80)	100.0%	(26)	(133)	83.7%	(159)	0.0%
	3,326	3,348	22	0.7%	7,181	(328)	-4.8%	6,853	48.5%
Overtime	28	8	(20)	-238.6%	32	(16)	-97.2%	16	169.3%
Car Allowances	61	60	(1)	-1.5%	123	(4)	-3.3%	119	50.8%
External Recoveries	(95)	(91)	4	-4.5%	(182)	0	0.0%	(182)	52.2%
Division Total	3,319	3,325	5	0.2%	7,154	(347)	-5.1%	6,807	48.8%
PARKS, CULTURE & COMMUNITY SERVICES									
Salaries Regular	7,881	8,366	486	5.8%	16,199	602	3.6%	16,802	46.9%
Vacancy Adjustment	0	(138)	(138)	100.0%	(14)	(262)	95.0%	(276)	0.0%
	7,881	8,228	348	4.2%	16,186	340	2.1%	16,526	47.7%
Overtime	101	18	(83)		130	(85)	-188.2%	45	222.9%
Car Allowances	16	13	(3)	-26.8%	26	0	0.0%	26	63.4%
Division Total	7,998	8,259	261	3.2%	16,342	255	1.5%	16,596	48.2%
LIBRARY SERVICES									
Salaries Regular	2,277	2,282	5	0.2%	4,561	113	2.4%	4,674	48.7%
Vacancy Adjustment	0	(27)	(27)	100.0%	(55)	0	0.0%	(55)	0.0%
	2,277	2,254	(23)	-1.0%	4,506	113	2.4%	4,619	49.3%
Overtime	16	0	(16)		0	0		0	
Car Allowances	3	3	0	0.0%	5	0	0.0%	5	50.0%
Division Total	2,295	2,257	(38)	-1.7%	4,511	113	2.4%	4,624	49.6%

**DISTRICT OF WEST VANCOUVER
CAPITAL PROGRAM SUMMARY - GENERAL FUND, GOLF & CEMETERY FUNDS
FOR THE PERIOD ENDING JUNE 30, 2023**

Asset Category	Year-to-Date (\$000s)					Notes	Inception-to-Date (\$000s)			Notes
	Budget 2023	Actual 2023	Open Purchase Orders 2023	Total Actual & Committed 2023	Remaining Budget		Total Project Budget	Total Project Forecast	Total Project Forecast Variance	
General Fund										
Equipment	2,708	1,323	206	1,529	1,179		3,854	3,807	47	³
Facilities Maintenance	11,292	1,410	1,017	2,428	8,864		19,702	19,516	185	⁴
Grounds and Parks	10,689	2,343	1,751	4,095	6,594		17,996	17,718	278	⁵
Information Technology	2,660	355	347	701	1,959		3,841	3,836	5	
Transportation Infrastructure	12,259	575	3,116	3,690	8,568		16,974	15,469	1,504	⁶
Vehicle Fleet	3,381	595	2,214	2,809	573		6,030	6,083	-53	⁷
Phase 2 2023 Capital Projects	4,929	n/a	n/a	n/a	4,929	¹	4,929	n/a	n/a	
Total General Fund	47,918	6,602	8,651	15,252	32,665	²	73,325	66,429	1,967	
Cemetery Fund										
Equipment	9	0	0	0	9		16	16	0	
Grounds and Parks	163	0	0	0	163		175	175	0	
Total Cemetery Fund	172	0	0	0	172	²	191	191	0	
Golf Fund										
Grounds & Parks	220	28	0	28	192		220	220	0	
Total Golf Fund	220	28	0	28	192	²	220	220	0	

Notes:

- ¹ Capital budgeting is a multi-stage process at the District utilizing a just-in-time funding methodology. Phase 2 2023 Capital projects are the projects which were approved under the 2023-2027 Five-Year Financial Plan, but still require Council authorization to appropriate funds from reserves.
- ² Work on the 2023 Capital Program has commenced and will increase throughout the fall. Some large-scale projects will require more than one year to complete, so project work will continue in 2024.
- ³ Projects are expected to be completed under budget.
- ⁴ Projects are deferred or expected to be completed under budget.
- ⁵ Projects are on hold or subject for re-evaluation.
- ⁶ Some projects are on hold, cancelled, or subject for re-evaluation. Due to delays in co-ordinated utility projects, and from outside agencies, some projects have been re-scheduled to the third and fourth quarters and into 2024.
- ⁷ The overage will be covered through the budget amendment.

**DISTRICT OF WEST VANCOUVER
CAPITAL PROGRAM SUMMARY - UTILITIES
FOR THE PERIOD ENDING JUNE 30, 2023**

Fund	Year-to-Date (\$000s)					Inception-to-Date (\$000s)		
	Budget 2023	Actual 2023	Open Purchase Orders 2023	Total Actual & Committed 2023	Remaining Budget	Total Project Budget	Total Project Forecast	Total Project Forecast Variance
Water	15,429	2,553	2,362	4,915	10,514	18,067	17,972	95
Total Water Utility Fund	15,429	2,553	2,362	4,915	10,514	18,067	17,972	95
Sewer	23,744	1,073	1,936	3,009	20,735	29,766	27,018	2,747
Total - Sewer Utility Fund	23,744	1,073	1,936	3,009	20,735	29,766	27,018	2,747

Notes:

¹ Many capital projects have long lead times from the time budget is approved and the contract awarded.

² Projects are on hold, or have been delayed to the third and fourth quarters. Some are expected to be completed under budget.

³ Projects are on hold or expected to be completed under budget.

DISTRICT OF WEST VANCOUVER
As at June 30, 2023

RESERVE SCHEDULE (\$ 000's)											
	Opening	Current Transactions			Current	2023 Forecast Transactions			Forecast	Ending Balances	
	Balances	Revenues & Transfers	Interest	Expenditures & Transfers	Balances	Revenues & Transfers	Interest	Expenditures & Transfers	Balances	Ending Balances	
	2023/01/01				2023/06/30				2023/12/31	Committed	Uncommitted
GENERAL FUND											
Asset Reserves	18,814	14,502	0	0	33,316	0	0	-27,862	5,453	0	5,453
<i>Statutory</i>											
Capital Facilities Reserve ¹	5,733	6,782	0	0	12,516	0	0	-10,248	2,267	0	2,267
Capital Infrastructure Reserve ²	6,690	4,033	0	0	10,723	0	0	-9,117	1,606	0	1,606
Capital Equipment Reserve ³	5,076	2,905	0	0	7,981	0	0	-6,780	1,201	0	1,201
<i>Non-Statutory</i>											
Capital Operational Reserve ⁴	1,314	782	0	0	2,096	0	0	-1,717	379	0	379
Environmental Reserve	1,215	1,200	0	0	2,415	0	0	-797	1,618	0	1,618
Endowment Fund	20,586	461	0	-945	20,102	25	0	-379	19,747	0	19,747
Threshold Value ⁵	18,000										
Community Amenity Contributions Fund⁶	35,607	5,912	0	-3,412	38,108	0	0	-27,180	10,929	-835	10,094
Non-Restricted	30,855	139	0	-500	30,494	0	0	-25,843	4,651	-835	3,816
Restricted ⁷	4,753	5,773	0	-2,912	7,614	0	0	-1,337	6,278	0	6,278
Affordable Housing	5,348	0	0	0	5,348	0	0	0	5,348	0	5,348
Growing Communities Fund	0	8,000	0	0	8,000	0	0	0	8,000	-8,000	0
Public Art Reserve (Est 2016)	688	50	0	0	738	0	0	0	738	0	738
Archived Fund Reserve	87	7	0	0	94	0	0	-7	86	0	86
Land Reserve Fund	3,285	0	0	0	3,285	0	0	0	3,285	0	3,285
Operating Reserves	11,784	482	0	-32	12,200	0	0	-532	11,668	0	11,668
Other Capital Reserves	2,527	84	0	0	2,610	293	0	-499	2,404	0	2,404
OTHER FUNDS											
Golf Development Reserve	1,124	0	0	0	1,124	17	0	-220	921	0	921
Cemetery Development Reserve	1,615	0	0	0	1,615	148	0	-172	1,590	0	1,590
Solid Waste Reserve Fund	1,396	0	n/a	0	1,396	0	0	-265	1,131	0	1,131
Water Capital Reserves	16,652	0	0	-3,486	13,166	8,200	0	-15,334	2,816	0	2,816
Water Operating Contingency Reserve	0	3,354	0	0	3,354	0	0	0	3,354	0	3,354
Sewer & Drainage Capital Reserves	25,884	0	0	0	25,884	10,733	0	-20,997	15,621	0	15,621
Sewer & Drainage Operating Contingency Reserve	0	3,743	0	0	3,743	0	0	0	3,743	0	3,743
TOTAL RESERVES	146,613	37,796	0	-7,874	176,500	19,415	0	-94,244	98,453	-8,835	89,618
DEVELOPMENT COST CHARGES (DCCs)	30,174	443	0	-6	30,612	0	0	-1,450	29,162	-16,991	12,170
TOTAL RESERVES & DCCs	176,787	38,239	0	-7,880	207,112	19,415	0	-95,695	127,615	-25,826	101,788
TRUST FUNDS											
Seniors' Accounts	472	98	0	-87	483	0	0	0	483	0	483
Cemetery Care Fund	7,090	0	0	0	7,090	0	0	0	7,090	0	7,090
Other	544	13	0	-1	555	0	0	0	555	0	555
	8,106	111	0	-88	8,129	0	0	0	8,129	0	8,129
TOTAL RESERVES, DCCs & TRUST FUNDS	184,893	38,350	0	-7,968	215,240	19,415	0	-95,695	135,744	-25,826	109,917

DISTRICT OF WEST VANCOUVER
As at June 30, 2023

RESERVE SCHEDULE (\$ 000's)											
	Opening Balances	Current Transactions			Current Balances	2023 Forecast Transactions			Forecast Balances	Ending Balances	
	2023/01/01	Revenues & Transfers	Interest	Expenditures & Transfers	2023/06/30	Revenues & Transfers	Interest	Expenditures & Transfers	2023/12/31	Committed	Uncommitted
OPERATING RESERVES											
Weather Related Incidents Reserve	1,000	0	n/a	0	1,000	0	0	-3	997	0	997
COVID-19 Safe Restart Reserve	471	0	n/a	0	471	0	0	-471	0	0	0
District COVID-19 Contingency Reserve	1,139	0	n/a	0	1,139	0	0	-58	1,081	0	1,081
WVML - COVID-19 Relief	34	0	n/a	0	0	0	0	0	0	0	0
Election Provision	552	0	n/a	0	552	0	0	0	552	0	552
Fringe Benefit Allocation	1,000	0	n/a	0	1,000	0	0	0	1,000	0	1,000
Caulfeild LUC	47	0	n/a	0	47	0	0	0	47	0	47
Youth Activity	615	0	0	0	615	0	0	0	615	0	615
<i>Threshold Value ⁸ 542</i>											
West Vancouver Shoreline Preservation Society	10	0	0	0	10	0	0	0	10	0	10
Innovation Fund	1,910	482	0	0	2,392	0	0	0	2,392	0	2,392
SAC - Estate of Olive Mathias	208	0	0	0	208	0	0	0	208	0	208
SAC - Donations/Bequests	203	0	0	-32	171	0	0	0	171	0	171
SAC - Feed the Need Campaign	18	0	0	0	18	0	0	0	18	0	18
Wage Contingency Reserve	3,500	0	n/a	0	3,500	0	0	0	3,500	0	3,500
Legal Reserve	1,000	0	n/a	0	1,000	0	0	0	1,000	0	1,000
Corporate Training Initiatives	76	0	n/a	0	76	0	0	0	76	0	76
TOTAL OPERATING RESERVES	11,784	482	0	-32	12,200	0	0	-532	11,668	0	11,668
OTHER CAPITAL RESERVES											
Artificial Turf Replacement	1,466	84	0	0	1,550	102	0	0	1,651	0	1,651
Parkland Acquisition	10	0	0	0	10	0	0	0	10	0	10
Parkland Cash in Lieu	7	0	0	0	7	0	0	0	7	0	7
Local Government Climate Action Program	207	0	0	0	207	0	0	0	207	0	207
UBCM Community Works Fund	837	0	0	0	837	191	0	-499	528	0	528
TOTAL OTHER CAPITAL RESERVES	2,527	84	0	0	2,610	293	0	-499	2,404	0	2,404
DEVELOPMENT COST CHARGES (DCCs)											
GENERAL FUND											
Highways											
Neighbourhood Area 3	1,790	0	0	0	1,790	0	0	0	1,790	-1,747	44
Neighbourhood Area 4	2,914	52	0	-1	2,965	0	0	0	2,965	-2,753	211
Community Areas 2 to 5	2,439	17	0	0	2,456	0	0	0	2,456	0	2,456
	7,143	69	0	-1	7,211	0	0	0	7,211	-4,500	2,711
Underground Wiring	1,173	15	0	0	1,188	0	0	0	1,188	-500	688
Parks & Open Space											
Major - Principal	6,091	271	0	-3	6,359	0	0	0	6,359	-6,036	323
Major - Interest	1,376	0	0	0	1,376	0	0	0	1,376	-1,018	358
Ambleside Waterfront - Principal	1,004	84	0	-1	1,086	0	0	0	1,086	0	1,086
Ambleside Waterfront - Interest	233	0	0	0	233	0	0	0	233	0	233
Local - Principal	6,980	3	0	0	6,982	0	0	0	6,982	-3,000	3,982
Local - Interest	1,252	0	0	0	1,252	0	0	-1,200	52	-37	14
	16,935	358	0	-5	17,288	0	0	-1,200	16,088	-10,091	5,997
OTHER FUNDS											
Water Utility											
Water	1,770	1	0	0	1,770	0	0	0	1,770	0	1,770
	1,770	1	0	0	1,770	0	0	0	1,770	0	1,770
Sewer Utility											
Drainage	3,153	1	0	0	3,154	0	0	-250	2,904	-1,900	1,004
TOTAL GENERAL AND OTHER FUNDS' DCC	30,174	443	0	-6	30,612	0	0	-1,450	29,162	-16,991	12,170

DISTRICT OF WEST VANCOUVER
As at June 30, 2023

RESERVE SCHEDULE (\$ 000's)

	RESERVE SCHEDULE (\$ 000's)										
	Opening Balances	Current Transactions			Current Balances	2023 Forecast Transactions			Forecast Balances	Ending Balances	
	2023/01/01	Revenues & Transfers	Interest	Expenditures & Transfers	2023/06/30	Revenues & Transfers	Interest	Expenditures & Transfers	2023/12/31	Committed	Uncommitted
TRUST FUNDS⁹											
Seniors' Accounts											
Friends of the Centre	15	0	0	0	15	0	0	0	15	0	15
General Projects	46	2	0	-1	47	0	0	0	47	0	47
Leisure Living Crafts	30	1	0	-1	30	0	0	0	30	0	30
Woodworking	8	3	0	-2	9	0	0	0	9	0	9
Green Thumb	4	0	0	-1	3	0	0	0	3	0	3
Photo Club	12	1	0	-1	11	0	0	0	11	0	11
Hiking	3	0	0	-2	1	0	0	0	1	0	1
Keynote Singers	3	0	0	-1	2	0	0	0	2	0	2
Quilting	18	1	0	-1	18	0	0	0	18	0	18
Computer Club	1	0	0	0	1	0	0	0	1	0	1
Stained Glass	2	0	0	0	1	0	0	0	1	0	1
Computer Equipment	11	0	0	0	11	0	0	0	11	0	11
Fundraising Events	319	90	0	-76	333	0	0	0	333	0	333
	<u>472</u>	<u>98</u>	<u>0</u>	<u>-87</u>	<u>483</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>483</u>	<u>0</u>	<u>483</u>
Other Accounts											
Legacy Project	42	0	0	0	42	0	0	0	42	0	42
Amblevue Place Housing	471	13	0	0	483	0	0	0	483	0	483
Dickinson Archives Trust	1	0	0	0	1	0	0	0	1	0	1
Cultural Centre	21	0	0	0	21	0	0	0	21	0	21
Brissenden Park	9	0	0	-1	7	0	0	0	7	0	7
	<u>544</u>	<u>13</u>	<u>0</u>	<u>-1</u>	<u>555</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>555</u>	<u>0</u>	<u>555</u>
	<u>1,016</u>	<u>111</u>	<u>0</u>	<u>-88</u>	<u>1,038</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,038</u>	<u>0</u>	<u>1,038</u>

Notes:

- ¹ The Capital Facilities Reserve is to be used for creation and maintenance of Facilities (e.g. roofing, flooring, HVAC systems, windows, plumbing, and building maintenance) to deliver municipal services; planning works for designing or enhancing District owned/occupied buildings; and acquisition of land and improvements for use in delivering services in the District.
- ² The Capital Infrastructure Reserve is to be used for land improvements (e.g. athletic fields, tennis courts, and playgrounds), marine structures (e.g. piers, sea walks, floats, and foreshore works) and civic works (e.g. roads, bridges, trails, lighting, and cycling infrastructure) to deliver municipal services in the District.
- ³ The Capital Equipment Reserves is to be used for heavy equipment (e.g. fire trucks, dump trucks, tractors, and excavators), fleet vehicles (e.g. police vehicles, shuttle buses, and service vans), general equipment, information technology, and communications equipment.
- ⁴ Operational Reserve is to be used for items that may not be capital in nature but still require replacement on a periodic basis (e.g. fire hoses).
- ⁵ The threshold value for the Endowment Fund has been fixed by Council at \$18M.
- ⁶ The Amenity Contribution Fund is a Statutory Fund.
- ⁷ The restricted portion of the Community Amenity Contribution (CAC) Fund is related to McGavin Field, Evelyn Drive and Horseshoe Bay (Sewell's Development).
- ⁸ The threshold value for the Youth Activity Reserve is updated each year by Consumer Price Index (CPI).
- ⁹ Interest is credited to all trust funds at year end.

Cumulative Community Amenity Contribution Funds
As at June 30, 2023

	<i>Neighbourhood-Serving</i>	<i>Community-Serving</i>	<i>Restricted Community Amenity Contributions</i>	<i>Total Community Amenity Contributions</i>
Contribution and Interest				
Rodgers Creek (Areas 5 and 6)	\$5,254,300	\$5,254,300	\$2,500,000	\$13,008,600
445 13th Street	\$25,000	\$25,000		\$50,000
Hollyburn Mews	\$58,000	\$58,000		\$116,000
Shell Gas Station Marine Drive	\$17,500	\$17,500		\$35,000
2436 Haywood Avenue	\$73,125	\$73,125		\$146,250
2074 Fulton Avenue	\$22,500			\$45,000
Maison Senior Living	\$890,000	\$890,000		\$1,780,000
1495 Clyde Avenue	\$87,000	\$87,000		\$174,000
6475 Pitt Street Phased Development	\$49,125	\$49,125		\$98,250
Grosvenor 1300 Marine Drive	\$5,668,000	\$5,668,000		\$11,336,000
6457 Bruce Street	\$18,750	\$18,750		\$37,500
Lexa Development	\$5,000			\$10,000
Darwin Properties	\$1,261,314	\$1,261,314		\$2,522,628
Torben V Kristiansen	\$18,750	\$18,750		\$37,500
707 & 723 Main Street (previously known as 752 Marine Drive)	\$10,384,730	\$10,384,730		\$20,769,460
727 Keith Road	\$109,500	\$109,500		\$219,000
6779 Dufferin Avenue	\$92,441	\$92,441		\$184,883
7 Glenmore Drive	\$18,563	\$18,563		\$37,125
660 Clyde Avenue, 657 Marine Drive and 675 Marine Drive	\$175,230	\$175,230		\$350,460
McGavin Field			\$1,000,000	\$1,000,000
Evelyn Drive			\$2,500,000	\$2,500,000
Sewells			\$4,403,300	\$4,403,300
Hollyburn Gardens			\$400,000	\$400,000
1327 Marine Drive			\$273,000	\$273,000
Transfer to Public Arts Reserve and Restricted CAC	(\$340,636)	(\$340,636)		(\$681,272)
Interest	\$2,226,462	\$2,208,963		\$4,435,426
Total Source	\$26,114,654	\$26,097,155	\$11,076,300	\$63,288,109
Actual Expenditures				
1454 Argyle Project	(\$2,556)			(\$2,556)
14th and Marine Drive - Traffic Lights Upgrade	(\$34,536)			(\$34,536)
1528 Argyle Property Acquisition	(\$500,000)			(\$500,000)
1756/1758 Argyle Property Upgrades	(\$250,723)			(\$250,723)
21st Streetscape Design	(\$42,567)			(\$42,567)
Access stairs and railings from Marine Drive to Rutledge Field	(\$16,069)			(\$16,069)
Ambleside Gateway Project	(\$1,000,000)			(\$1,000,000)
Ambleside Waterfront Implementation	(\$195,000)			(\$195,000)
Aquatic Centre Change Room Expansion		(\$1,098,103)		(\$1,098,103)
Aquatic Centre Improvement		(\$214,682)		(\$214,682)
Aquatic Centre Lighting Improvement		(\$68,632)		(\$68,632)
Beach House Renovation		(\$714,286)		(\$714,286)
Civic Site Safety Fencing		(\$85,000)		(\$85,000)
Community Center - convert office space to program space		(\$217,034)		(\$217,034)
Ferry Building Improvements		(\$712)		(\$712)
Ferry Building Restoration		(\$1,350,000)		(\$1,350,000)
Garrow Bay East Trail and Stair Replacement	(\$26,013)			(\$26,013)
Gordon Avenue Improvements	(\$67,567)			(\$67,567)
Gordon Avenue Streetscape	(\$365,987)			(\$365,987)
Hollyburn Gardens development			(\$363,147)	(\$363,147)
Hollyburn Lodge Rebuild Plan		(\$200,000)		(\$200,000)
Horseshoe Bay - Park Design			(\$190,836)	(\$190,836)
Horseshoe Bay - Streetscape Improvements	(\$841,316)		(\$900,216)	(\$1,741,532)
Horseshoe Bay Park Revitalization	(\$1,627,420)		(\$2,008,300)	(\$3,635,720)
Ice Arena Improvement		(\$1,172,411)		(\$1,172,411)
Interim Youth Services Hub		(\$256,287)		(\$256,287)
Kay Meek Accessible Elevator		(\$250,000)		(\$250,000)
Kay Meek Arts Centre		(\$278,500)		(\$278,500)
Kay Meek Lighting Project		(\$49,195)		(\$49,195)
Lawson Park Studio Building Upgrade		(\$14,377)		(\$14,377)
Library Exterior Accessibility Ramp		(\$151,006)		(\$151,006)
Library Interior Signage		(\$68,843)		(\$68,843)
Library Technology Learning Lab Upgrade		(\$162,135)		(\$162,135)
Library West Wing Renovation Project		(\$830,457)		(\$830,457)
Lighthouse Park Accessibility Improvements to Juniper Loop	(\$6,663)			(\$6,663)
Music Box - Improvements		(\$2,042)		(\$2,042)
Navy Jack Nature House		(\$122,057)		(\$122,057)
Pool Interconnection Energy Upgrade		(\$25,920)		(\$25,920)
Projects Approved in Camera		(\$3,000,000)		(\$3,000,000)
Public Art Police Services Building		(\$37,000)		(\$37,000)
Purchase of Argyle Avenue Property	(\$4,913,800)			(\$4,913,800)
Recreation Centre Completion		(\$800,000)		(\$800,000)
Revitalization and Upgrade Ambleside Skate Park	(\$162,682)			(\$162,682)
Senior Centre Electrical Receptacle Installation		(\$10,750)		(\$10,750)
Silk Purse - Improvements		(\$35,323)		(\$35,323)
Storm Diversion	(\$935)			(\$935)

Cumulative Community Amenity Contribution Funds
As at June 30, 2023

	<i>Neighbourhood-Serving</i>	<i>Community-Serving</i>	<i>Restricted Community Amenity Contributions</i>	<i>Total Community Amenity Contributions</i>
Wardance Bridge		(\$125,965)		(\$125,965)
Western Civic Site Parking		(\$188,697)		(\$188,697)
Western Portion Spirit Trail		(\$134,875)		(\$134,875)
Total Expenditures	(\$10,053,834)	(\$11,664,287)	(\$3,462,499)	(\$25,180,620)
Actual General Ledger Balance	\$16,060,820	\$14,432,868	\$7,613,801	\$38,107,490
Committed but Unspent				
Horseshoe Bay - Streetscape Improvements	(\$2,558,684)		(\$1,299,784)	(\$3,858,468)
Horseshoe Bay Park Revitalization	(\$2,569,280)			(\$2,569,280)
Ambleside Park Child Care Space	(\$50,000)			(\$50,000)
"Place for Sport" Contribution		(\$2,000,000)		(\$2,000,000)
Navy Jack Park Improvement (re Hollyburn Gardens development)			(\$36,853)	(\$36,853)
Navy Jack Nature House		(\$27,943)		(\$27,943)
Navy Jack Nature House - matching contribution		(\$1,000,000)		(\$1,000,000)
Capilano Pacific Trail realignment		(\$850,000)		(\$850,000)
Sports Court Replacement		(\$800,000)		(\$800,000)
Other Projects Approved in Camera	(\$10,000,000)	(\$6,821,713)	\$0	(\$16,821,713)
Total Committed	(\$15,177,964)	(\$11,499,656)	(\$1,336,637)	(\$28,014,257)
Available Funds	\$882,857	\$2,933,212	\$6,277,164	\$10,093,233

Endowment Fund
As at June 30, 2023

		2023 Balance
Opening Balance		\$20,585,677
Contributions	Wetmore Lease	\$116,000
	Physiotherapy Rent	\$24,139
	320 Taylor Way Lease	\$320,829
	Annual Interest Allocation	-
Uses	Police Services & Municipal Hall (PSMH) Loan Payment - Principal	(\$565,660)
	PSMH Loan Payment - Interest	(\$379,009)
Ending Balance		\$20,101,976

DISTRICT OF WEST VANCOUVER
PROCUREMENT STATISTICS
FOR THE PERIOD ENDING JUNE 30, 2023

		2019	2020	2021	2022	Second Quarter 2023
Purchasing:						
Quotations		339	326	375	402	299
Tenders		19	22	28	24	6
Request for Proposals/ Expression of Interest (EOI)		93	75	84	73	24
Total number (#) of files		451	423	487	499	329

		2019	2020	2021	2022	Second Quarter 2023
Purchase Orders	count	1733	1540	1607	1714	1331

		2019	2020	2021	2022	Second Quarter 2023
Purchasing & Risk Management FTE count		7.6	7.6	8.6	8.6	8.6
Purchasing Department Salary Budget (BU 220)		\$762,080	\$783,724	\$877,938	\$903,712	\$934,004
Procurement Activity Savings (\$)		\$770,768	\$1,439,888	\$2,213,416	\$472,993	\$657,394
Property damage recovery (\$)		\$23,354	\$35,965	\$12,129	\$13,545	\$0
Surplus Sale & Metal Recycling (\$)		\$36,137	\$18,346	\$13,118	\$24,446	\$4,901
Emergency Management BC - Disaster Financial Assistance Recovery (DFA) (\$)		n/a	n/a	\$97,027	\$76,544	\$0

		2019	2020	2021	2022	Second Quarter 2023
<u>Purchasing Card (P-Cards):</u>						
New P-Cards issued		32	12	26	34	6
Total # of P-Cards		234	103	133	144	145
Total # of transactions		9,024	4,333	4,446	6,430	3,690
Total \$ Spent		\$1,747,941	\$975,383	\$1,167,243	\$1,606,299	\$895,820

		2019	2020	2021	2022	Second Quarter 2023
Stores - Operations Centre						
Fleet size	count	139	144	148	154	154
Auto part orders	count	1223	1224	1417	1244	779
Inventory Issues	count (all)	534,005	541,308	548,261	516,187	256,469
Inventory Issues	count (fuel)	501,597	511,238	517,485	489,957	240,128
Inventory Issues	count (all, less fuel)	32,408	30,070	30,776	26,230	16,341
Inventory Issues	value (all)	\$1,755,894	\$1,769,040	\$2,003,944	\$2,344,444	\$1,160,866
Inventory Issues	value (fuel)	\$633,755	\$588,998	\$715,373	\$859,159	\$423,128
Inventory Issues	value (all, less fuel)	\$1,222,139	\$1,180,042	\$1,288,571	\$1,449,285	\$737,738

		2019	2020	2021	2022	Second Quarter 2023
Risk Management (RM)						
Fleet accident claims (#)		68	57	50	62	24
Property damage recovery (#)		10	6	7	5	1
Claim Files (#) MIA		35	43	32	39	11
Claim Files (#) Other		44	28	20	21	6
Total (#) RM Files		157	134	109	127	41

DISTRICT OF WEST VANCOUVER
CONTRACTS AWARDED OVER \$75K
FOR THE PERIOD ENDING JUNE 30, 2023

FILE/ DESCRIPTION	VALUE/ SUPPLIER	AVERAGE BID/ # OF BIDS	PROCESS/ DEPARTMENT	REVISED VALUE FINAL YES/NO	COMMENTS
RFP20 022 Horseshoe Bay Park Working Drawings	\$799,355 PWL Partnership Landscape Architects	\$663,427 Three	Public RFP Parks	\$1,135,777 Yes	
RFP21 012 EV Fleet Infrastructure	\$86,285 Mott Electric	\$98,418 Eight	Public RFP Facilities	\$86,285 Yes	
T21 020 Cotton B Lift Station Replacement	\$799,702 Merletti Construction Ltd	\$816,591 Two	Public Tender Engineering	TBC No	
RFP21 032E Capilano Pacific Trail Sewer Design	\$107,160 ISL Engineering	\$107,160 One	Direct Award Engineering	TBC No	Emergency Repair - Direct award approved by Purchasing Manager
RFP21 089 Brothers Creek & Lawson Creek Culvert Rehabilitation	\$693,350 PW Trenchless Construction	\$1,260,610 Two	Public RFP Engineering	TBC No	
T21 113A Horseshoe Bay Park Redevelopment	\$5,948,917 Holland Landscapers	\$6,678,624 Five	Select Bidding Parks	\$6,308,219 Yes	Select Tender following public pre-qualification
RFP21 250A Westmount Bike Lane Design	\$87,000 InterCad Services	\$87,000 One	Direct Award Engineering	TBC No	Direct award approved by Purchasing Manager
RFP21 292 2022 Utility and Road Projects Engineering Design Services	\$375,755 ISL Engineering	\$445,731 Five	Public RFP Engineering	TBC No	
EOI21 322 FireSmart Coordinator	\$102,960 BA Blackwell	\$102,960 One	Public EOI Fire	TBC No	
T21 326 Five Electric Pickup Trucks	\$393,690 Metro Motors	\$393,690 One	Public Tender Engineering	\$393,690 Yes	
RFP21 353 Questica Budgeting Software	\$193,550 Questica	\$193,550 One	Direct Award ITS & Finance	TBC No	Piggyback on City of North Vancouver Agreement
Q22 039D Ambleside/Dundarave Storm Damage Repairs	\$111,900 WSP Canada Group	\$111,900 One	Direct Award Parks	TBC No	Emergency Repair - Direct award approved by Purchasing Manager
RFP22 043A Governance Specialist Arts Facility Planning	\$83,110 Urban Arts Architecture	\$83,110 One	Public RFP Cultural Services	TBC No	
T22 116 2022 Sewer Rehabilitation Program	\$632,875 Mar-Tech Underground Services	\$668,100 Two	Public Tender Engineering	TBC No	
T22 131A Fire Hall 1 Electrical Service	\$169,480 NV Electric	\$183,818 Three	Public Tender Facilities	TBC No	
RFP22 181 2022 Hydrometric Monitoring Program	\$78,585 Kerr Wood Leidal	\$144,708 Three	Public RFP Engineering	TBC No	
RFP22 208 Seniors Activity Centre Facility Needs Assessment	\$133,380 HCMA Architecture	\$133,800 One	Direct Award Community Services	TBC No	Direct award approved by Purchasing Manager
RFP22 286 11th Street Pump Station Engineering Design	\$429,865 Stantec	\$605,920 Seven	Public RFP Engineering	TBC No	
RFP22 356 Greenhouse Gas Emissions Inventory & Accounting	\$94,080 Sustainability Solutions Group	\$64,273 Three	Public RFP Municipal Manager	TBC No	
RFP22 371 Piccadilly South Sanitary Lift Station Engineering Design	\$211,177 ISL Engineering	\$182,139 Four	Public RFP Engineering	TBC No	
RFP22 381 Coastal Adaptation Planning	\$98,516 ISL Engineering	\$99,130 Two	Public RFPP Municipal Manager	TBC No	
Q22 448 Whytecliff Park Lower Washroom Demolition	\$78,590 Matcon	\$87,207 Two	Select Bidding Facilities	\$78,590 Yes	
RFP23 011 Mini-Excavator Unit M106	\$143,822 Great West Equipment	\$154,445 Seven	Public RFP Engineering	\$143,822 Yes	
T23 034 Ambleside/Dundarave Storm Damage Repairs	\$562,359 Online Constructors Ltd.	\$629,680 Two	Public Tender Parks	TBC No	
T23 034 Hauling	\$700,000 Headwater Management	\$939,849 Two	Public Tender Engineering	\$700,000 Yes	
RFP23 110 Whytecliff Park Lower Washroom Demolition	\$543,041 GSI International	\$543,041 One	Public RFP Parks	TBD No	Reference RFP22 120
Q23 118 Rock Scaling 5900 Marine	\$98,800 Braystone Rockworks Ltd.	\$98,800 One	\$78,300 Engineering	\$98,800 Yes	
RFP23 144 Fire Hall 2 Boiler Replacement	\$95,295 Slopeside Mechanical Systems	\$91,162 Two	Public RFP Facilities	TBD No	

DISTRICT OF WEST VANCOUVER
 PROCUREMENT DOCUMENTED SAVINGS
 FOR THE PERIOD ENDING JUNE 30, 2023

Documented Savings	Value	Total Value
Year to Date		\$657,394
Ongoing/annual savings from prior years		\$129,000
RFP18 08 - Cellular Mobility Services - annual savings versus prior contract to 2023	\$30,000	
RFP21 123 - Copiers - annual savings versus prior contract to 2026	\$50,000	
RFP22 011 - Audit Services - annual saving to 2026	\$32,000	
RFP22 112 - Bridge & Pier Inspection Program - annual saving to 2026	\$17,000	
Successful versus Average		\$528,394
T22 131A - Fire Hall 1 Electrical Service	\$14,338	
RFP22 286 - 11th Street Pump Station Engineering Design	\$176,055	
Q22 448 - Whytecliff Park Lower Washroom Demolition	\$8,617	
RFP23 011 - Mini-Excavator Unit M106	\$5,623	
RFP23 028 - Eagle Lake UV Water Sterilizer System Design	\$16,591	
T23 026 - Ambleside & Dunderave Pier Repairs	\$67,321	
T21 034 - Hauling	\$239,849	

Savings calculated by deducting the successful/awarded bid price from the average bid price.
 In the absence of competitive bidding, invited bids would trend toward the average (if not higher).