

MID-YEAR FINANCIAL REPORT

2018



August 10, 2018

westvancouver

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**DISTRICT OF WEST VANCOUVER
2018 MID-YEAR FINANCIAL REPORT**

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**DISTRICT OF WEST VANCOUVER
2018 MID-YEAR GENERAL FUND SUMMARY**

The mid-year financial report includes a review of operating results, capital expenditures, reserve balances, and procurement statistics to June 30. It includes analysis of actual results to the year-to-date (YTD) budget and a forecast of anticipated results for the year. Highlights of the operating and capital results are summarized below.

General Fund - Operating Results

At mid-year, compared to the YTD budget, revenues over expenditures exceeded the target by \$4.2m (16%).

Revenues

Revenue Item	YTD Result (in millions)	YTD Budget (in millions)	YTD Variance (in millions)
General Taxation	\$ 71.14	\$ 70.47	\$ 0.67
Fees & Charges	\$ 6.59	\$ 6.39	\$ 0.20
Licences & Permits	\$ 5.05	\$ 4.77	\$ 0.28
Other Revenue	\$ 2.81	\$ 2.26	\$ 0.55
Government Grants	\$ 0.84	\$ 0.80	\$ 0.03
Transfer In	\$ 0.97	\$ 0.94	\$ 0.03
Total	\$ 87.39	\$ 85.62	\$ 1.76

Revenue (not including third party works & non-recurring items) exceeded budget by \$1.76m (2.1%), variances include:

- Grant-in-Lieu tax received earlier than budgeted;
- increased development activity in the District resulting in higher collection of third party administration fees;
- decreased revenue from weight room, pool admissions and fitness program at Aquatic Centre;
- more building permits issued than expected in residential alterations and residential new construction;
- monthly recognition of interest income from CIBC high interest savings account;
- unbudgeted recoveries for legal, consultation and labour cost; and
- budget timing of donations, sponsorships, and rebates

Expenditures

Expenditure Item	YTD Result (in millions)	YTD Budget (in millions)	YTD Variance (in millions)
Administrative Services	\$ 1.33	\$ 1.36	\$ 0.03
Human Resources	\$ 0.91	\$ 0.91	\$ 0.00
Financial Services	\$ 1.37	\$ 1.37	\$ 0.00
Police Services	\$ 7.71	\$ 8.25	\$ 0.54
Fire & Rescue Services	\$ 8.11	\$ 8.15	\$ 0.04
Engineering & Transportation Services	\$ 2.36	\$ 2.38	\$ 0.02
Corporate Services	\$ 4.63	\$ 4.94	\$ 0.31
Planning & Development Services	\$ 2.56	\$ 2.53	\$ (0.03)
Parks, Culture & Community Services	\$ 9.16	\$ 9.40	\$ 0.25
Library Services	\$ 2.38	\$ 2.35	\$ (0.03)
General Government	\$ 2.11	\$ 3.04	\$ 0.93
Total	\$ 42.62	\$ 44.69	\$ 2.07

**DISTRICT OF WEST VANCOUVER
2018 MID-YEAR GENERAL FUND SUMMARY**

Expenditures (not including third party works & non-recurring items) were under budget by \$2.07m (4.6%) due to:

- timing of expenses incurred;
- savings on legal, IT, consulting spending;
- lower labour costs as a result of vacancies, delays in hiring, and staff leaves;
- savings from reduced MIA insurance premiums; and
- measures to mitigate revenue loss in the weight room, fitness, and aquatic centre areas

Third Party Works & Non-Recurring Items

Both third party works revenues and expenditures were higher than budget due to increased demand from development activity.

Land development costs are generally offset by land sales proceeds, with net proceeds transferred to the Land Reserve.

Detailed variance explanations are provided in the notes to the General Fund operating results.

Utility and Other Funds

Water Utility – Water consumption is seasonal and difficult to predict accurately. User fee revenues and water purchase expenditures were lower than budget for the first half of the year. Water consumption is expected to increase in the third quarter. The capital work program is scheduled to ramp up in the third quarter.

Sewer Utility – Sewer revenue is trending unfavourable from low consumption compared to modelled estimates. Drainage operating expenditures are trending slightly unfavourable due to storm systems operation and maintenance. The majority of the capital program is scheduled for the summer months.

Solid Waste – Continued success in the recycling and green can programs has helped keep operating costs low for the garbage collection area. The public realm refuse costs are seasonal in nature and costs are expected to increase in the summer months when more refuse is generated due to higher park usage.

Golf Fund – Weather plays a large role in the rounds of golf played. Revenue started to pick up in the first half of 2018 due to good weather. Expenses on the other hand are trending unfavourable due to unforeseen issues with pathway and levelling at Par 3, resulting in higher than usual repair costs.

Cemetery Fund – The Cemetery Fund is favourable to budget due to higher than expected interment and plot sales. The capital work program is expected to accelerate in the third quarter.

Capital Program

Capital projects have been initiated and commitments have been set up since the approval of the financial plan.

Reserves & DCCs

The reserves and DCCs as at June 30 total \$124m. There is also \$6.5m that is held in trust. Further details are provided on the reserves schedules.

**DISTRICT OF WEST VANCOUVER
2018 MID-YEAR GENERAL FUND SUMMARY**

Procurement Statistics & Contracts Awarded

The mid-year report includes an update on procurement activity to June 30 and the award of contracts over \$75k in value (excluding tax). Contracts that are individually reported to Council or the Finance Committee are not reported here. Also excluded from this report are contracts related to West Vancouver Transit, the West Vancouver Police Department, and the West Vancouver Memorial Library.

The District's Purchasing Policy outlines the governing principles and guides the activity of the purchasing function. Awarded contracts are within approved budget limits, and have been approved by staff with appropriate acquisition and commitment authority. The contract value reported is the value at the time of contract award, which is subject to change.

DISTRICT OF WEST VANCOUVER
GENERAL FUND RESULTS
FOR THE PERIOD ENDING JUNE 30, 2018

GENERAL FUND OPERATING RESULTS (\$ 000's)

	2018 to Jun 30th				2018 Annual Forecast			2018		2017	Notes
	YTD Results	YTD Budget	YTD Variance	YTD % Variance	Projected Amount	Projected Variance to Budget	% Variance	Annual Approved Budget	%	Prior Year YTD Results	
REVENUE											
General Taxation	71,137	70,467	670	1.0%	71,377	0	0.0%	71,377	99.7%	67,837	Notes 1 - 9
Fees & Charges	6,586	6,386	200	3.1%	15,168	(402)	-2.6%	15,570	42.3%	6,881	are
Licences & Permits	5,047	4,765	282	5.9%	8,209	12	0.2%	8,196	61.6%	4,798	reflected
Other Revenue	2,806	2,257	549	24.3%	6,718	25	0.4%	6,693	41.9%	2,207	on the
Government Grants	836	805	32	3.9%	1,075	0	0.0%	1,075	77.8%	815	Revenue
Other Transfers	973	944	29	3.1%	3,096	0	0.0%	3,096	31.4%	1,026	Summary
REVENUE TOTAL	87,385	85,624	1,761	2.1%	105,643	(364)	-0.3%	106,007	82.4%	83,565	
EXPENDITURES											
Administrative Services	1,331	1,359	28	2.0%	2,763	(51)	-1.9%	2,712	49.1%	1,317	
Human Resources	913	915	2	0.2%	1,829	0	0.0%	1,829	49.9%	759	
Financial Services	1,367	1,370	3	0.2%	2,824	(30)	-1.1%	2,794	48.9%	1,356	
Police Services	7,710	8,254	544	6.6%	15,691	200	1.3%	15,891	48.5%	7,538	10
Fire & Rescue Services	8,113	8,149	36	0.4%	16,227	133	0.8%	16,361	49.6%	7,905	11
Engineering & Transportation Services	2,356	2,377	21	0.9%	4,956	0	0.0%	4,956	47.5%	2,585	
Corporate Services	4,630	4,939	309	6.3%	9,946	0	0.0%	9,946	46.6%	4,570	12
Planning & Development Services	2,555	2,527	(28)	-1.1%	5,315	0	0.0%	5,315	48.1%	2,254	
Parks, Culture & Community Services	9,157	9,415	258	2.7%	19,608	185	0.9%	19,793	46.3%	9,024	13
Library Services	2,379	2,354	(25)	-1.1%	4,657	0	0.0%	4,657	51.1%	2,268	
General Government (Schedule A)	2,110	3,040	929	30.6%	5,732	(22)	-0.4%	5,710	37.0%	2,445	See below
	42,625	44,700	2,075	4.6%	89,547	414	0.5%	89,962	47.4%	42,022	
Tax Transfer to Asset Reserves	13,036	13,036	0	0.0%	13,036	0	0.0%	13,036	100.0%	11,986	
Transfers to Reserves	893	522	(371)	-71.0%	2,592	0	0.0%	2,592	34.4%	899	14
EXPENDITURES TOTAL	56,553	58,258	1,705	2.9%	105,175	414	0.4%	105,589	53.6%	54,907	
EXCESS REVENUES OVER EXPENDITURES	30,832	27,366	3,466	12.7%	468	50		418		28,658	
THIRD PARTY WORKS & NON-RECURRING ITEMS											
REVENUE											
Third Party Works	1,529	1,400	129		2,801	0	0.0%	2,801	54.6%	1,790	15
Gain on Sale of Land	1,760	0	1,760		7,000	0	0.0%	7,000	25.1%	0	16
Amenity Contributions	10,779	0	10,779		0	0		0		5,706	17
Transfer In for One-Time Initiatives	0	0	0		1,061	0	0.0%	1,061	0.0%	1,016	
REVENUE TOTAL	14,069	1,400	12,668		10,862	0	0.0%	10,862	129.5%	8,511	
EXPENDITURES											
Third Party Works	1,529	1,390	(139)		2,801	0	0.0%	2,801	54.6%	1,790	15
Land Management Costs & Transfer Proceeds	1,516	70	(1,446)		6,921	0	0.0%	6,921	21.9%	96	16
Transfer to Amenity Contributions Reserve	10,769	0	(10,769)		0	0		0		5,706	17
One-Time Initiatives	242	822	580		1,561	(3)	-0.2%	1,558	15.5%	407	18
EXPENDITURES TOTAL	14,056	2,282	(11,774)		11,283	(3)	-0.0%	11,280	124.6%	7,998	
EXCESS REVENUES OVER EXPENDITURES	12	(882)	894		(421)	(3)		(418)		513	
TOTAL EXCESS REVENUES OVER EXPENDITURES	30,844	26,484	4,360		47	47	0.0%	0	0.0%	29,171	

Schedule A - General Government Details

Legal & Severance	354	690	336	48.7%	1,380	0	0.0%	1,380	25.7%	341	19
Property & Liability Insurance	462	513	50	9.8%	981	44	4.3%	1,025	45.1%	405	20
Fiscal Services	1,152	952	(200)	-21.0%	2,182	(66)	-3.1%	2,116	54.4%	1,178	21
Grants in Aid	182	375	194	51.6%	464	0	0.0%	464	39.2%	287	22
Election	13	0	(13)		200	0	0.0%	200	6.4%	0	
Employee Engagement	7	10	3	33.1%	25	0	0.0%	25	26.8%	4	
Business Improvement Area Levy	0	500	500	100.0%	500	0	0.0%	500	0.0%	500	23
Benefits Change Savings	(59)	0	59		0	0		0		(269)	24
	2,110	3,040	929	30.6%	5,732	(22)	-0.4%	5,710	37.0%	2,445	

DISTRICT OF WEST VANCOUVER
GENERAL FUND RESULTS
FOR THE PERIOD ENDING JUNE 30, 2018

REVENUE SUMMARY (\$ 000's)

	2018 to Jun 30th				2018 Annual Forecast			2018		2017	Notes
	YTD Result	YTD Budget	YTD Variance	YTD % Variance	Projected Amount	Projected Variance to Budget	% Variance	Annual Approved Budget	%	Prior Year YTD Results	
GENERAL TAXATION											
Municipal Taxes	70,067	69,948	120	0.2%	69,948	0	0.0%	69,948	100.2%	66,791	
Specified Area	532	520	12	2.3%	520	0	0.0%	520	102.3%	520	
Grants in Lieu	538	0	538		910	0	0.0%	910	59.2%	526	¹
	<u>71,137</u>	<u>70,467</u>	<u>670</u>	<u>1.0%</u>	<u>71,377</u>	<u>0</u>	<u>0.0%</u>	<u>71,377</u>	<u>99.7%</u>	<u>67,837</u>	
FEES AND CHARGES											
Police	78	80	(3)	-3.4%	161	(0)	-0.0%	161	48.3%	76	
Engineering & Transportation Services	308	195	113	57.8%	390	0	0.0%	390	78.9%	229	²
Parks, Culture & Community Services	5,785	5,660	126	2.2%	11,260	(416)	-3.6%	11,676	49.5%	6,122	³
Library	41	50	(10)	-19.2%	102	(0)	-0.0%	102	40.0%	37	
First Nations	0	0	0		2,440	0	0.0%	2,440	0.0%	2	
Fire & Rescue Services	118	114	4	3.6%	239	12	5.4%	227	51.8%	103	
Parking Tickets, Fines & Filming	160	199	(39)	-19.7%	398	0	0.0%	398	40.2%	219	⁴
Vehicle Towing	15	15	0	0.0%	30	0	0.0%	30	50.0%	15	
General Admin & Finance Fees	82	74	9	12.1%	147	0	0.0%	147	56.0%	78	
	<u>6,586</u>	<u>6,386</u>	<u>200</u>	<u>3.1%</u>	<u>15,166</u>	<u>(404)</u>	<u>-2.6%</u>	<u>15,570</u>	<u>42.3%</u>	<u>6,881</u>	
LICENCES AND PERMITS											
Business Licences	1,337	1,265	72	5.7%	1,292	0	0.0%	1,292	103.5%	1,342	
Inspection Permits	3,115	2,833	282	9.9%	5,667	0	0.0%	5,667	55.0%	2,903	⁵
Other Permits/Licences	595	667	(72)	-10.9%	1,250	12	1.0%	1,237	48.1%	553	⁶
	<u>5,047</u>	<u>4,765</u>	<u>282</u>	<u>5.9%</u>	<u>8,209</u>	<u>12</u>	<u>0.2%</u>	<u>8,196</u>	<u>61.6%</u>	<u>4,798</u>	
OTHER REVENUE											
Administration Fees (TransLink/Utilities)	528	525	3	0.5%	1,050	0	0.0%	1,050	50.2%	298	
Interest on Investments	525	250	275	109.9%	1,300	0	0.0%	1,300	40.4%	264	⁷
Tax Penalties & Interest	36	16	20	126.6%	744	0	0.0%	744	4.9%	29	
Library Contributions	0	0	0		234	0	0.0%	234	0.0%	2	
Taylor Way Lease	259	248	11	4.4%	248	0	0.0%	248	104.4%	248	
Lease & Rentals	985	998	(13)	-1.3%	2,039	(0)	-0.0%	2,039	48.3%	1,077	
Miscellaneous	473	220	254	115.4%	1,102	24	2.2%	1,078	43.9%	290	⁸
	<u>2,806</u>	<u>2,257</u>	<u>549</u>	<u>24.3%</u>	<u>6,717</u>	<u>24</u>	<u>0.4%</u>	<u>6,693</u>	<u>41.9%</u>	<u>2,207</u>	
GOVERNMENT GRANTS											
Provincial Revenue Sharing	655	672	(17)	-2.6%	655	(17)	-2.5%	672	97.4%	674	
Library	110	101	9	9.3%	159	0	0.0%	159	69.5%	106	
Other	71	32	40	125.5%	244	0	0.0%	244	29.3%	36	⁹
	<u>836</u>	<u>805</u>	<u>32</u>	<u>3.9%</u>	<u>1,058</u>	<u>(17)</u>	<u>-1.6%</u>	<u>1,075</u>	<u>77.8%</u>	<u>815</u>	
OTHER TRANSFERS											
Transfer In from Reserves	973	944	29	3.1%	3,096	0	0.0%	3,096	31.4%	1,026	
	<u>973</u>	<u>944</u>	<u>29</u>	<u>3.1%</u>	<u>3,096</u>	<u>0</u>	<u>0.0%</u>	<u>3,096</u>	<u>31.4%</u>	<u>1,026</u>	
TOTAL REVENUE	<u>87,385</u>	<u>85,624</u>	<u>1,761</u>	<u>2.1%</u>	<u>105,623</u>	<u>(385)</u>	<u>-0.4%</u>	<u>106,007</u>	<u>82.4%</u>	<u>83,565</u>	

**DISTRICT OF WEST VANCOUVER
NOTES TO GENERAL FUND RESULTS
FOR THE PERIOD ENDING JUNE 30, 2018**

REVENUES

GENERAL TAXATION

- 1 **Grants in Lieu** - Several grants in lieu were received earlier than budgeted.

FEES AND CHARGES

- 2 **Engineering & Transportation Services** - Increased development activity within the District drove demand for third party works resulting in more administration fees collected.
- 3 **Parks, Culture & Community Services** - Event sponsorships received earlier than anticipated resulting in YTD favourable timing variance. However, the Aquatic Centre has experienced significant declines in weight room, pool admission and passes, and fitness programs. The trend is expected to continue with the new Delbrook Community Centre being fully operational and with substantial private sector competitors. As a result, annual forecast at year end is anticipated to be unfavourable. The impacts of the shortfall are minimized by efforts to reduce labour cost, materials and small equipment purchases.
- 4 **Parking Tickets, Fines & Filming** - Parking fines revenue is under budget due to technical difficulties with the Licence Plate Reader equipment. In addition, a vacant Bylaw Compliance Officer position at the beginning of the year resulted in a shortage of team members responsible for enforcing parking regulations. Revenue is expected to meet budget by year end.

LICENCES AND PERMITS

- 5 **Inspection Permits** - Permit revenue is higher than budget due to higher than expected volume of building permits issued in residential alterations and residential new construction. Staff continue to monitor this trend for indications of a slow down in the market.
- 6 **Other Permits/Licences** - The YTD revenue is trending below budget due to timing differences of applications/service fees for subdivisions and rezoning but is anticipated to be close to budget at year end.

OTHER REVENUE

- 7 **Interest on Investments** - The interest recorded to date is on short term investments only. Interest on long term investments (MFA bonds) will be recorded at year end. The District of West Vancouver moved the majority of its MFA investments from the Money Market Fund and Intermediate Fund to the MFA Pooled High Interest Savings account in October last year. The increased revenue in the first half of the year is a result of this move.
- 8 **Miscellaneous** - Revenue is trending favorable due to unbudgeted recoveries for legal, consultation and labour costs, this will be offset by related expenses. In addition, a penalty fee was awarded to the District from a legal dispute, and unbudgeted donations and rebates were received in the first half of the year.

GOVERNMENT GRANTS

- 9 **Other** - Revenue is higher than budget due to unbudgeted grants from BC Hydro for the Energy Step Code program and from the Province for the Victim Services program.

EXPENDITURES

- 10 **Police Services** - YTD expenditures are favourable to budget mainly due to saving of labour costs, and lower than expected legal/IT/consulting spending. Forecast to be favourable at year end from salary savings due to WSBC, LTD, early terminations, and parental leave.

**DISTRICT OF WEST VANCOUVER
NOTES TO GENERAL FUND RESULTS
FOR THE PERIOD ENDING JUNE 30, 2018**

- 11 **Fire & Rescue Services** - YTD expenditures are trending slightly favourable due to a credit received from E-Comm hardware buyout. Forecast to be favourable at year end from overtime labour savings; overtime training is front loaded to the first 6 months of the year.
- 12 **Corporate Services** - YTD expenditures are favourable to budget due to budget timing of IT expenses related to system maintenance and data usage, and timing of payment to North Shore Emergency Program. Forecast to be on budget at year end.
- 13 **Parks, Culture & Community Services** - YTD expenditures are favourable to budget due to mitigation measures resulting in reduced staffing schedules in the Aquatic Centre as well as reductions in materials and small equipment purchases.
- 14 **Transfers to Reserves** - Funding received from Vancouver Coastal Health Authority was transferred to surplus earlier than budgeted.

THIRD PARTY WORKS & NON-RECURRING ITEMS

- 15 **Third Party Works** - Increased demand for third party works is offset by increased third party works revenue.
- 16 **Land Sales & Costs** - There are various properties under review and discussion for possible sale. Costs are incurred to manage the use and development of land resources. Net proceeds earned at sale completion will be transferred to the Land Reserve. In the first half of the year, advance deposit was received for land sales of Wentworth Road and two sales are complete for closed roads (one is in Rodgers Creek Area and one is adjacent to 1366 Kings Avenue).
- 17 **Amenity Contributions** - Community Amenity Contributions are not budgeted. \$10.8m was received in the first half year to benefit the improvement of the District, and was transferred to the Amenity Fund.
- 18 **One-Time Initiatives** - These initiatives are non-capital project expenditures, including consulting engagements that are one-time in nature. Due to timing issues, some of these initiatives haven't started, resulting in a temporary saving.

SCHEDULE A - GENERAL GOVERNMENT DETAILS

- 19 **Legal & Severance** - YTD expenditures are favourable to budget due to savings from consulting expense. The expectation is that costs from on-going CN legal action and research work relating to policies will continue to be incurred.
- 20 **Property & Liability Insurance** - MIA (Municipal Insurance Association) has decreased rates resulting in savings in the District's premiums.
- 21 **Fiscal Services** - The expenditures are trending unfavourable to budget due to timing of MFA debt interest. This is expected to be on budget at the year end.
- 22 **Grants in Aid** - YTD expenditures are favourable to budget due to timing of the payments. Grants in Aid are expected to be on budget at year end.
- 23 **Business Improvement Area Levy** - The BIA has been levied and the first half payment to Ambleside Dundarave Business Improvement Association is completed, the second half payment will be paid in late July.
- 24 **Benefits Change Savings** - The amount reflected in this line is the difference between fringe benefit costs already incurred and the recovery of the fringe allocation charged to the departments. The favourable variance is a timing difference between the pay date and the recovery date.

DISTRICT OF WEST VANCOUVER
WATER FUND RESULTS & ANNUAL FORECAST
FOR THE PERIOD ENDING JUNE 30, 2018

WATER UTILITY (\$000's)

	2018				2018 Annual Forecast			2018		2017	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	6,614	7,070	(456)	-6.5%	13,863	0	0.0%	13,863	47.7%	6,106	¹
Meter Rental Charges	256	260	(4)	-1.7%	512	(8)	-1.5%	520	49.1%	260	
Micro Power Generation	9	15	(6)	-38.0%	18	(12)	-40.0%	30	31.0%	0	
Development Contributions	0	0	0		0	0		0		0	
Recoveries	32	71	(39)	-54.7%	70	(72)	-50.6%	142	22.7%	64	
Other Revenue	7	113	(105)	-93.4%	15	(210)	-93.3%	225	3.3%	10	²
Transfers In	0	104	(104)	-100.0%	104	0	0.0%	104	0.0%	200	
	<u>6,918</u>	<u>7,633</u>	<u>(715)</u>	<u>-9.4%</u>	<u>14,582</u>	<u>(302)</u>	<u>-2.0%</u>	<u>14,884</u>	<u>46.5%</u>	<u>6,640</u>	
EXPENDITURE											
Water Purchases	1,379	1,613	233	14.5%	3,431	0	0.0%	3,431	40.2%	1,490	³
Administration Fee	165	165	0	0.0%	330	0	0.0%	330	50.0%	100	
Operations & Maintenance	1,891	2,181	290	13.3%	4,371	0	0.0%	4,371	43.3%	1,996	⁴
Capital Program	1,550	5,269	3,719	70.6%	4,680	589	11.2%	5,269	29.4%	1,460	⁵
Debt Service	998	998	(0)	-0.0%	1,996	0	0.0%	1,996	50.0%	1,033	
	<u>5,983</u>	<u>10,226</u>	<u>4,243</u>	<u>41.5%</u>	<u>14,808</u>	<u>589</u>	<u>3.8%</u>	<u>15,397</u>	<u>38.9%</u>	<u>6,079</u>	
EXCESS REVENUES OVER EXPENDITURES	<u>935</u>	<u>(2,593)</u>	<u>3,528</u>		<u>(226)</u>	<u>287</u>		<u>(513)</u>		<u>561</u>	
Prior year adjustment	0	0	0		0	0		0		(606)	
EXCESS REVENUES OVER EXPENDITURES	<u>935</u>	<u>(2,593)</u>	<u>3,528</u>		<u>(226)</u>	<u>287</u>		<u>(513)</u>		<u>(45)</u>	⁶

Notes:

- ¹ Water consumption is seasonal and it is lower than anticipated in the first half year, but it is expected to increase in the third quarter as it usually does in summer months.
- ² This revenue is from special meter read fees.
- ³ Lower consumption resulted in less water being purchased from GVWD.
- ⁴ Expenditures are under budget due to timing of seasonal maintenance programs and reactive maintenance.
- ⁵ Capital program expenditure is expected to accelerate in the third quarter.
- ⁶ Revenues and expenses will be reviewed after the 3rd quarter and, if necessary, transfers from the Water Reserve Fund and modifications to programming will take place to mitigate the shortfall.

DISTRICT OF WEST VANCOUVER
SEWER FUND RESULTS & ANNUAL FORECAST
FOR THE PERIOD ENDING JUNE 30, 2018

SEWER UTILITY (\$000's)

	2018				2018 Annual Forecast			2018		2017	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	8,047	8,620	(574)	-6.7%	17,241	0	0.0%	17,241	46.7%	7,314	¹
Development Cost Charges	0	0	0		0	0		0		0	
Developer Contributions	0	0	0		0	0		0		0	
Recoveries	32	68	(36)	-52.9%	137	0	0.0%	137	23.5%	64	
Other Revenue	0	20	(20)	-100.0%	40	0	0.0%	40	0.0%	(1)	
Transfers In	0	175	(175)	-100.0%	175	0	0.0%	175	0.0%	984	
	<u>8,079</u>	<u>8,884</u>	<u>(805)</u>	<u>-9.1%</u>	<u>17,592</u>	<u>0</u>	<u>0.0%</u>	<u>17,592</u>	<u>45.9%</u>	<u>8,361</u>	
EXPENDITURE											
GVSDD Levy	3,266	3,251	(16)	-0.5%	6,501	0	0.0%	6,501	50.2%	3,065	
Administration Fee	165	165	0	0.0%	330	0	0.0%	330	50.0%	100	
Sanitary Operations & Maintenance	838	874	35	4.0%	1,678	0	0.0%	1,678	50.0%	774	²
Storm Operations & Maintenance	480	378	(102)	-27.0%	868	0	0.0%	868	55.3%	412	³
Capital Program	1,886	9,146	7,260	79.4%	9,176	(30)	-0.3%	9,146	20.6%	1,202	⁴
	<u>6,636</u>	<u>13,814</u>	<u>7,177</u>	<u>52.0%</u>	<u>18,553</u>	<u>(30)</u>	<u>-0.2%</u>	<u>18,523</u>	<u>35.8%</u>	<u>5,552</u>	⁵
EXCESS REVENUES OVER EXPENDITURES	<u>1,443</u>	<u>(4,930)</u>	<u>6,373</u>		<u>(961)</u>	<u>(30)</u>		<u>(931)</u>		<u>2,809</u>	

Notes:

¹ Commercial and multi-family sewer charges are based on water consumption which was lower than expected.

² Expenditures are under budget due to timing of seasonal maintenance programs and reactive maintenance.

³ The expenditures are trending unfavourable to budget due to higher than expected costs in reactive maintenance.

⁴ Capital program expenditure is expected to accelerate in the third quarter.

⁵ Revenues and expenses will be reviewed after the 3rd quarter and, if necessary, transfers from the Sewer & Drainage Reserve Fund and modifications to programming will take place to mitigate the shortfall.

DISTRICT OF WEST VANCOUVER
SOLID WASTE FUND RESULTS & ANNUAL FORECAST
FOR THE PERIOD ENDING JUNE 30, 2018

SOLID WASTE UTILITY (\$000's)

	2018				2018 Annual Forecast			2018		2017	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	1,145	1,157	(12)	-1.0%	2,290	(23)	-1.0%	2,313	49.5%	1,139	
Recycling User Fees	186	191	(4)	-2.2%	366	(15)	-4.0%	381	48.9%	234	
Tag Sales	6	8	(2)	-25.4%	12	(3)	-20.0%	15	37.3%	5	
Contract/Material Revenue	361	343	18	5.3%	722	37	5.3%	686	52.7%	363	
Public Realm Refuse Fee	409	416	(7)	-1.6%	820	(11)	-1.3%	831	49.2%	408	
Recycling Contract Recovery	1,248	1,243	5	0.4%	2,369	(117)	-4.7%	2,486	50.2%	1,175	
	<u>3,355</u>	<u>3,356</u>	<u>(1)</u>	<u>-0.0%</u>	<u>6,579</u>	<u>(133)</u>	<u>-2.0%</u>	<u>6,712</u>	<u>50.0%</u>	<u>3,325</u>	
EXPENDITURE											
Management/Outreach/NSRP	245	324	79	24.3%	651	(2)	-0.4%	648	37.8%	236	¹
Garbage, Green Can & Yard Trimmings	1,045	1,153	107	9.3%	2,269	36	1.6%	2,305	45.3%	964	²
Administration Charge	38	38	0	0.0%	75	0	0.0%	75	50.0%	25	
Recycling	1,509	1,512	3	0.2%	3,024	0	0.0%	3,024	49.9%	1,432	
Public Realm Refuse	276	441	166	37.5%	757	126	14.3%	883	31.2%	339	³
Capital Program	0	20	20	100.0%	20	0	0.0%	20	0.0%	0	⁴
	<u>3,113</u>	<u>3,487</u>	<u>374</u>	<u>10.7%</u>	<u>6,796</u>	<u>160</u>	<u>2.3%</u>	<u>6,955</u>	<u>44.8%</u>	<u>2,995</u>	⁵
EXCESS REVENUES OVER EXPENDITURES	<u>242</u>	<u>(131)</u>	<u>373</u>		<u>(217)</u>	<u>26</u>		<u>(243)</u>		<u>330</u>	

Notes:

¹ Annual fee for NS Recycling Depot is favourable due to the facility's surplus from prior year and timing of supply purchase.

² Garbage is being diverted to other disposal streams, such as recycling and organic waste, resulting in lower than budgeted landfill costs.

³ Public realm refuse costs are seasonal based on park usage. It is expected that there will be more refuse in the park during summer months. Full streetscape recycling program will not be launched until 2019.

⁴ Project of Eagle Island waste enclosure is deferred, resulting in temporary saving in capital spending.

⁵ Revenues and expenses will be reviewed after the 3rd quarter and, if necessary, transfers from the Solid Waste Reserve Fund and modifications to programming will take place to mitigate the shortfall.

DISTRICT OF WEST VANCOUVER
GOLF FUND RESULTS & ANNUAL FORECAST
FOR THE PERIOD ENDING JUNE 30, 2018

GOLF FUND (\$000's)

	2018				2018 Annual Forecast			2018		2017	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	406	404	2	0.5%	944	40	4.4%	904	44.9%	346	¹
Rental Revenue - Facility	26	25	1	3.9%	50	0	0.0%	50	52.0%	18	
	<u>432</u>	<u>429</u>	<u>3</u>	<u>0.7%</u>	<u>994</u>	<u>40</u>	<u>4.2%</u>	<u>954</u>	<u>45.3%</u>	<u>363</u>	
EXPENDITURE											
Pro Shop & Management	77	81	4	4.5%	174	(5)	-3.2%	168	45.9%	73	
Operations & Maintenance	386	366	(21)	-5.6%	720	(34)	-4.9%	686	56.3%	341	²
Administrative Fee	0	0	0		0	0		0		26	
Debt Service	0	0	0		100	0	0.0%	100	0.0%	0	
	<u>464</u>	<u>447</u>	<u>(17)</u>	<u>-3.8%</u>	<u>994</u>	<u>(39)</u>	<u>-4.1%</u>	<u>954</u>	<u>48.6%</u>	<u>440</u>	
EXCESS REVENUES OVER EXPENDITURES	<u>(32)</u>	<u>(18)</u>	<u>(14)</u>		<u>0</u>	<u>1</u>		<u>0</u>		<u>(76)</u>	

Notes:

¹ Golf revenues are higher than last year due to favourable weather; revenue forecast at year end to be favourable to budget.

² Expenditures are higher than budget due to unforeseen issues with pathways and levelling tied to building repairs at the Par 3.

DISTRICT OF WEST VANCOUVER
CEMETERY FUND RESULTS & ANNUAL FORECAST
FOR THE PERIOD ENDING JUNE 30, 2018

CEMETERY FUND (\$000's)

	2018				2018 Annual Forecast			2018		2017	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	615	470	144	30.7%	1,061	185	21.1%	876	70.2%	415	¹
Interest Revenue	0	0	0		40	0	0.0%	40	0.0%	0	
	<u>615</u>	<u>470</u>	<u>144</u>	<u>30.7%</u>	<u>1,101</u>	<u>185</u>	<u>20.2%</u>	<u>916</u>	<u>67.1%</u>	<u>415</u>	
EXPENDITURE											
Operations & Maintenance	245	235	(10)	-4.3%	523	(16)	-3.1%	507	48.3%	202	
Sales & Use Costs	86	83	(3)	-3.7%	163	(8)	-5.2%	155	55.5%	65	
Administration Fees	89	89	0	0.0%	179	0	0.0%	179	50.0%	89	
Capital Improvements	5	901	895	99.4%	901	0	0.0%	901	0.6%	43	²
	<u>425</u>	<u>1,308</u>	<u>882</u>	<u>67.5%</u>	<u>1,765</u>	<u>(24)</u>	<u>-1.4%</u>	<u>1,741</u>	<u>24.4%</u>	<u>400</u>	³
EXCESS REVENUES OVER EXPENDITURES	<u>189</u>	<u>(837)</u>	<u>1,027</u>		<u>(664)</u>	<u>161</u>		<u>(825)</u>		<u>15</u>	

Notes:

¹ The favourable variance is due to higher than expected interment and plot sales.

² Capital program expenditure is expected to accelerate in the third quarter.

³ Majority of the capital program will be funded and transferred from Cemetery Development Reserve.

DISTRICT OF WEST VANCOUVER
GENERAL FUND RESULTS
FOR THE PERIOD ENDING JUNE 30, 2018

SALARY VACANCY ADJUSTMENT (\$ 000's)

	2018 to Jun 30th				2018 Annual Forecast			2018	
	YTD Result	YTD Budget	YTD Variance	YTD % Variance	Projected Results	Projected Variance to Budget	% Variance	Annual Approved Budget	%
SUMMARY									
Salaries Regular	34,739	35,869	1,130	3.2%	71,155	479	0.7%	71,634	48.5%
Vacancy Adjustment	0	(399)	(399)	100.0%	(623)	(177)	22.1%	(800)	0.0%
	<u>34,739</u>	<u>35,470</u>	<u>731</u>	<u>2.1%</u>	<u>70,532</u>	<u>302</u>	<u>22.8%</u>	<u>70,834</u>	<u>49.0%</u>
Overtime	854	421	(433)	-103.0%	950	(51)	-5.7%	899	95.0%
Car Allowances	127	126	(1)	-1.0%	254	(2)	-0.6%	252	50.5%
External Recoveries	(1,374)	(1,004)	370	-36.8%	(2,028)	20	-1.0%	(2,008)	68.4%
General Fund	<u>34,347</u>	<u>35,013</u>	<u>666</u>	<u>1.9%</u>	<u>69,708</u>	<u>270</u>	<u>0.4%</u>	<u>69,978</u>	<u>49.1%</u>

There have been vacancies and delays in hiring due to difficulties attracting qualified candidates with specialized technical skills to work in West Vancouver. As a result, salary expense is trending favourable, however it is partially offset by overtime expense.

Overtime is trending higher than budget primarily due to shortage of staff.

Engineering & Transportation and Parks, Culture & Community Services incurred considerable overtime to provide winter maintenance, some of which is recoverable from third parties.

In addition, the overtime in Parks is related to statutory pay which is required for providing services seven days a week.

A large portion of the overtime incurred in Police Services is related to integrated teams/special duties and is recoverable.

A portion of the overtime in Fire & Rescue Services is incurred for training purposes and a development program was done in the first half of the year. Other training courses will be provided in the fall so OT costs are expected to decrease in the summer.

ADMINISTRATION

Salaries Regular	1,267	1,261	(6)	-0.5%	2,531	0	0.0%	2,531	50.0%
Vacancy Adjustment	0	(15)	(15)	100.0%	(31)	0	0.0%	(31)	0.0%
	<u>1,267</u>	<u>1,246</u>	<u>(21)</u>	<u>-1.7%</u>	<u>2,501</u>	<u>0</u>	<u>0.0%</u>	<u>2,501</u>	<u>50.7%</u>
Overtime	2	2	0	0.0%	4	(0)	-0.0%	4	57.0%
Car Allowances	9	8	(1)	-7.7%	16	(0)	-0.0%	16	53.8%
Division Total	<u>1,277</u>	<u>1,255</u>	<u>(22)</u>	<u>-1.7%</u>	<u>2,520</u>	<u>(0)</u>	<u>-0.0%</u>	<u>2,520</u>	<u>50.7%</u>

HUMAN RESOURCES & PAYROLL SERVICES

Salaries Regular	843	798	(45)	-5.6%	1,603	0	0.0%	1,603	52.6%
Vacancy Adjustment	0	(12)	(12)	100.0%	(24)	0	-0.0%	(24)	0.0%
	<u>843</u>	<u>786</u>	<u>(57)</u>	<u>-7.2%</u>	<u>1,578</u>	<u>0</u>	<u>0.0%</u>	<u>1,578</u>	<u>53.4%</u>
Overtime	1	3	1	49.0%	5	0	0.0%	5	25.4%
Car Allowances	6	5	(1)	-22.2%	10	0	0.0%	10	61.1%
Division Total	<u>850</u>	<u>794</u>	<u>(56)</u>	<u>-7.1%</u>	<u>1,594</u>	<u>0</u>	<u>0.0%</u>	<u>1,594</u>	<u>53.4%</u>

FINANCIAL SERVICES

Salaries Regular	1,285	1,299	13	1.0%	2,664	0	0.0%	2,664	48.2%
Vacancy Adjustment	0	(20)	(20)	100.0%	(40)	0	-0.0%	(40)	0.0%
	<u>1,285</u>	<u>1,279</u>	<u>(7)</u>	<u>-0.5%</u>	<u>2,624</u>	<u>0</u>	<u>0.0%</u>	<u>2,624</u>	<u>49.0%</u>
Overtime	9	0	(9)		0	0		0	
Car Allowances	6	6	0	0.0%	12	0	0.0%	12	53.8%
Division Total	<u>1,301</u>	<u>1,284</u>	<u>(16)</u>	<u>-1.3%</u>	<u>2,635</u>	<u>0</u>	<u>0.0%</u>	<u>2,635</u>	<u>49.4%</u>

POLICE SERVICES

Salaries Regular	6,948	7,468	520	7.0%	14,038	200	1.4%	14,238	48.8%
Vacancy Adjustment	0	(138)	(138)	100.0%	(275)	0	-0.0%	(275)	0.0%
	<u>6,948</u>	<u>7,330</u>	<u>382</u>	<u>5.2%</u>	<u>13,763</u>	<u>200</u>	<u>1.4%</u>	<u>13,963</u>	<u>48.8%</u>
Overtime	408	184	(224)	-121.6%	451	0	0.0%	451	90.4%
Car Allowances	9	9	(1)	-7.7%	17	0	0.0%	17	53.8%
External Recoveries	(1,334)	(979)	355	-36.3%	(1,958)	0	0.0%	(1,958)	68.1%
Division Total	<u>6,031</u>	<u>6,543</u>	<u>512</u>	<u>7.8%</u>	<u>12,273</u>	<u>200</u>	<u>1.6%</u>	<u>12,473</u>	<u>48.4%</u>

DISTRICT OF WEST VANCOUVER
GENERAL FUND RESULTS
FOR THE PERIOD ENDING JUNE 30, 2018

SALARY VACANCY ADJUSTMENT (\$ 000's)

	2018 to Jun 30th				2018 Annual Forecast			2018	
	YTD Result	YTD Budget	YTD Variance	YTD % Variance	Projected Results	Projected Variance to Budget	% Variance	Annual Approved Budget	%
FIRE & RESCUE SERVICES									
Salaries Regular	7,492	7,568	76	1.0%	15,091	102	0.7%	15,194	49.3%
Vacancy Adjustment	0	0	0		0	0		0	
	<u>7,492</u>	<u>7,568</u>	<u>76</u>	<u>1.0%</u>	<u>15,091</u>	<u>102</u>	<u>0.7%</u>	<u>15,194</u>	<u>49.3%</u>
Overtime	140	110	(30)	-27.7%	237	(17)	-7.7%	220	63.8%
Car Allowances	5	4	0	0.0%	8	0	0.0%	8	53.8%
External Recoveries	(40)	(25)	15	-59.7%	(70)	20	-40.0%	(50)	79.6%
Division Total	<u>7,597</u>	<u>7,657</u>	<u>60</u>	<u>0.8%</u>	<u>15,267</u>	<u>105</u>	<u>0.7%</u>	<u>15,372</u>	<u>49.4%</u>
ENGINEERING & TRANSPORTATION SERVICES									
Salaries Regular	2,668	2,842	174	6.1%	5,765	0	0.0%	5,765	46.3%
Vacancy Adjustment	0	(24)	(24)	100.0%	(48)	0	0.0%	(48)	0.0%
	<u>2,668</u>	<u>2,818</u>	<u>150</u>	<u>5.3%</u>	<u>5,717</u>	<u>0</u>	<u>0.0%</u>	<u>5,717</u>	<u>46.7%</u>
Overtime	146	65	(81)	-125.2%	100	0	0.0%	100	146.4%
Car Allowances	7	8	1	8.2%	16	0	0.0%	16	45.9%
External Recoveries	0	0	0		0	0		0	
Division Total	<u>2,822</u>	<u>2,891</u>	<u>69</u>	<u>2.4%</u>	<u>5,833</u>	<u>0</u>	<u>0.0%</u>	<u>5,833</u>	<u>48.4%</u>
CORPORATE SERVICES									
Salaries Regular	2,691	2,748	56	2.0%	5,546	0	0.0%	5,546	48.5%
Vacancy Adjustment	0	(39)	(39)	100.0%	(79)	0	-0.0%	(79)	0.0%
	<u>2,691</u>	<u>2,708</u>	<u>17</u>	<u>0.6%</u>	<u>5,466</u>	<u>0</u>	<u>0.0%</u>	<u>5,466</u>	<u>49.2%</u>
Overtime	31	28	(4)	-13.7%	56	0	0.0%	56	56.6%
Car Allowances	10	9	(1)	-7.7%	18	0	0.0%	18	53.8%
Division Total	<u>2,732</u>	<u>2,745</u>	<u>12</u>	<u>0.5%</u>	<u>5,540</u>	<u>0</u>	<u>0.0%</u>	<u>5,540</u>	<u>49.3%</u>
PLANNING & DEVELOPMENT SERVICES									
Salaries Regular	2,234	2,397	162	6.8%	4,812	0	0.0%	4,812	46.4%
Vacancy Adjustment	0	(34)	(34)	100.0%	(68)	0	-0.0%	(68)	0.0%
	<u>2,234</u>	<u>2,363</u>	<u>128</u>	<u>5.4%</u>	<u>4,743</u>	<u>0</u>	<u>0.0%</u>	<u>4,743</u>	<u>47.1%</u>
Overtime	31	7	(24)	-330.6%	14	0	0.0%	14	214.5%
Car Allowances	49	53	4	7.6%	105	0	0.0%	105	46.2%
Division Total	<u>2,314</u>	<u>2,422</u>	<u>109</u>	<u>4.5%</u>	<u>4,863</u>	<u>0</u>	<u>0.0%</u>	<u>4,863</u>	<u>47.6%</u>
PARKS, CULTURE & COMMUNITY SERVICES									
Salaries Regular	7,307	7,501	194	2.6%	14,899	376	2.5%	15,275	47.8%
Vacancy Adjustment	0	(88)	(88)	100.0%	0	(177)	100.0%	(177)	0.0%
	<u>7,307</u>	<u>7,413</u>	<u>106</u>	<u>1.4%</u>	<u>14,899</u>	<u>200</u>	<u>1.3%</u>	<u>15,098</u>	<u>48.4%</u>
Overtime	78	23	(55)	-242.9%	84	(34)	-68.7%	50	157.5%
Car Allowances	24	22	(2)	-8.0%	46	(2)	-3.6%	44	53.8%
Division Total	<u>7,409</u>	<u>7,458</u>	<u>49</u>	<u>0.7%</u>	<u>15,028</u>	<u>164</u>	<u>1.1%</u>	<u>15,192</u>	<u>48.8%</u>
LIBRARY SERVICES									
Salaries Regular	2,004	1,989	(15)	-0.8%	4,007	0	0.0%	4,007	50.0%
Vacancy Adjustment	0	(28)	(28)	100.0%	(57)	0	0.0%	(57)	0.0%
	<u>2,004</u>	<u>1,960</u>	<u>(44)</u>	<u>-2.2%</u>	<u>3,950</u>	<u>0</u>	<u>0.0%</u>	<u>3,950</u>	<u>50.7%</u>
Overtime	6	0	(6)		0	0		0	
Car Allowances	3	3	0	0.0%	5	0	0.0%	5	53.8%
Division Total	<u>2,013</u>	<u>1,963</u>	<u>(50)</u>	<u>-2.6%</u>	<u>3,956</u>	<u>0</u>	<u>0.0%</u>	<u>3,956</u>	<u>50.9%</u>

DISTRICT OF WEST VANCOUVER
CAPITAL PROGRAM SUMMARY - GENERAL FUND & CEMETERY
FOR THE PERIOD ENDING JUNE 30, 2018
(Municipal Hall Project reported separately)
(\$ 000's)

Asset Category	FP Year	Total Budget	Total Actual + Committed	Remaining Budget	Total Project Forecast	Project Forecast Variance	Notes
General Fund							
Information Technology	2018	1,433	362	1,071	1,438	-5	
Equipment	2018	1,510	793	718	1,584	-74	1
Facilities Maintenance	2018	4,152	1,430	2,722	4,209	-57	2
Grounds & Parks	2018	1,778	137	1,641	1,698	79	2
Transportation Infrastructure	2018	5,755	287	5,468	5,758	-3	3
Vehicle Fleet	2018	650	525	124	641	8	
	Total 2018	15,278	3,534	11,744	15,329	-51	
Information Technology	2017	776	748	28	835	-59	
Equipment	2017	875	786	89	830	45	
Facilities Maintenance	2017	4,550	3,039	1,511	3,542	1,007	1
Grounds & Parks	2017	2,251	1,549	702	2,196	55	2
Transportation Infrastructure	2017	6,873	1,909	4,964	7,026	-153	3
Vehicle Fleet	2017	615	576	39	639	-24	
	Total 2017	15,940	8,608	7,332	15,068	873	
Facilities Maintenance	2016	0	51	-51	48	-48	1
Transportation Infrastructure	2016	0	670	-670	629	-629	3
	Total 2016	0	721	-721	677	-677	
Information Technology	17/18	481	185	296	481	0	
Facilities Maintenance	17/18	1,077	1,350	-272	778	300	1
Transportation Infrastructure	17/18	2,560	414	2,146	1,150	1,410	3
	Total 17/18	4,118	1,948	2,170	2,408	1,710	
Total - General Fund		35,336	14,811	20,525	33,481	1,855	
Cemetery Fund							
Grounds & Parks	17/18	908	112	796	901	7	
	Total 17/18	908	112	796	901	7	
Total - Cemetery Fund		908	112	796	901	7	

¹ Ferry Building project authorization to spend is on hold pending grant sourcing, overall the facility projects which are proceeding are anticipated to be on budget.

² Favourable variance for sports field drainage & irrigation as well as for playground projects due to favourable bidding processes.

³ The balance of the Transportation Infrastructure projects are projected to be on budget overall.

DISTRICT OF WEST VANCOUVER
CAPITAL PROGRAM - MUNICIPAL HALL PROJECT
FOR THE PERIOD ENDING JUNE 30, 2018
(\$ 000's)

	Category	Budget	2012-2016	2017	2018	Sub-total	Total Actual	Remaining Budget	Total Project Forecast
Construction	General Construction	25,189	1,704	1,349	59	3,111	29,459	-4,270	28,150
	Mechanical		573	3,137	0	3,710			
	Electrical		1,340	2,083	0	3,423			
	Structural / Architectural		6,245	8,744	91	15,080			
	Site Development		3,290	781	63	4,134			
Design	Consulting	3,840	4,927	515	53	5,495	5,495	-1,655	5,412
Other	General Costs	3,754	290	683	3	975	975	2,779	2,051
Contingency	Contingency	3,216	0	0	0	0	0	3,216	386
	Total	36,000	18,369	17,292	269	35,929	35,929	71	36,000

DISTRICT OF WEST VANCOUVER
CAPITAL PROGRAM SUMMARY - UTILITIES
FOR THE PERIOD ENDING JUNE 30, 2018
(\$ 000's)

Fund	Budget 2018	Total Actual + Committed 2018	Remaining Budget	Total Project Forecast	Project Forecast Variance
Water Utility Fund	5,269	2,455	2,814	4,680	589
Sewer Utility Fund	9,146	9,172	-26	9,176	-30
Solid Waste Utility Fund	20		20	20	0

Notes
1
2

- 1 Water Utility projects are projected to have a small favourable variance at year end.
- 2 Sewer Utility projects are projected to have a small unfavourable variance at year end.

DISTRICT OF WEST VANCOUVER
RESERVE SCHEDULE (\$ 000's)
FOR THE PERIOD ENDING JUNE 30, 2018

	Opening Balances	Current Transactions			Current Balances
	2018/01/01	Revenues & Transfers	Interest	Expenditures & Transfers	2018/06/30
GENERAL FUND					
Asset Reserves	7,798	12,986	0	0	20,784
<i>Statutory</i>					
Capital Facilities Reserve ¹	2,810	2,821	0	0	5,630
Capital Infrastructure Reserve ²	3,592	6,640	0	0	10,232
Capital Equipment Reserve ³	1,160	2,470	0	0	3,630
<i>Non-Statutory</i>					
Operational Reserve ⁴	236	1,055	0	0	1,291
Endowment Fund	30,764	0	0	-570	30,194
Threshold Value ⁵	18,000				
Amenity Contributions Fund	21,772	10,720	0	0	32,492
<i>Non-Restricted</i>	11,897	10,720	0	0	22,617
<i>Restricted⁶</i>	5,858	0	0	0	5,858
Affordable Housing	4,017	0	0	0	4,017
Land Reserve Fund	0	1,449	0	0	1,449
Borrowed Funds - Municipal Hall Project⁷	742	0	0	0	742
Operating Reserves	4,183	98	0	-65	4,216
Other Reserves	2,013	76	0	0	2,089
OTHER FUNDS					
Golf Development Reserve	7	0	0	0	7
Cemetery Development Reserve	1,791	0	0	0	1,791
Solid Waste Reserve Fund	2,895	0	0	0	2,895
Water Reserve Fund	204	0	0	0	204
Sewer & Drainage Reserve Fund	3,840	0	0	0	3,840
TOTAL RESERVES	76,009	25,329	0	-635	100,703
DEVELOPMENT COST CHARGES (DCCs)	23,295	45	0	0	23,340
TOTAL RESERVES & DCCs	99,304	25,374	0	-635	124,043
TRUST FUNDS					
Seniors' Accounts	290	84	0	-19	356
Library Accounts	3	0	0	0	3
Cemetery Care Fund	5,663	0	0	0	5,663
Other	505	13	0	0	518
	6,461	97	0	-19	6,540
TOTAL RESERVES, DCCs & TRUST FUNDS	105,765	25,471	0	-654	130,582

Notes:

¹ The Capital Facilities Reserve is to be used for creation and maintenance of Facilities (ex. roofing, flooring, HVAC systems, windows, plumbing, 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 (ex. athletic fields, tennis courts, playgrounds), marine structures (ex. piers, sea walks, floats, foreshore works) and civic works (ex. roads, bridges, trails, lighting, cycling infrastructure) to deliver municipal services in the District.

³ The Capital Equipment Reserves is to be used for heavy equipment (ex. fire trucks, dump trucks, tractors, excavators), fleet vehicles (ex. police vehicles, shuttle buses, service vans), general equipment and 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 (ex. fire hoses).

⁵ The threshold value for the Endowment Fund has been fixed by Council at \$18m.

⁶ The restricted portion of the Amenity Contribution Fund is related to McGavin Field, Evelyn Drive and Horseshoe Bay (Sewell's Development).

⁷ Unused portion of Municipal Hall project loan.

DISTRICT OF WEST VANCOUVER
RESERVE SCHEDULE (\$ 000's)
FOR THE PERIOD ENDING JUNE 30, 2018

	Opening Balances 2018/01/01	Current Transactions			Current Balances 2018/06/30
		Revenues & Transfers	Interest	Expenditures & Transfers	
OPERATING RESERVES					
Weather Related Incidents Reserve	300	0	0	0	300
Election Provision	153	48	0	0	200
Fleet Surcharge Reserve	20	0	0	0	20
Fringe Benefit Allocation	625	0	0	-65	560
Police Services Transition	-2	0	0	0	-2
Caulfield LUC	206	0	0	0	206
Youth Activity	555	0	0	0	555
<i>Threshold Value 1</i>	537				
WV Shoreline Preservation Society	10	0	0	0	10
Engagement (Innovation) Fund	1,061	0	0	0	1,061
Public Art Reserve (Est 2016)	76	50	0	0	126
Wage Contingency Reserve (Est 2016)	400	0	0	0	400
Legal Reserve (Est 2016)	700	0	0	0	700
Corporate Training Initiatives (Est 2016)	80	0	0	0	80
TOTAL OPERATING RESERVES	4,183	98	0	-65	4,216
OTHER RESERVES					
Artificial Turf Replacement	997	51	0	0	1,047
Rutledge Field Replacement	328	26	0	0	354
Parkland Acquisition	9	0	0	0	9
Parkland Cash In Lieu	7	0	0	0	7
Debt Retirement (SF Surplus)	289	0	0	0	289
UBCM Community Works Fund	384	0	0	0	384
TOTAL OTHER RESERVES	2,013	76	0	0	2,089
Notes:					
¹ The threshold value for the Youth Activity Reserve is updated each year by CPI.					
DEVELOPMENT COST CHARGES (DCCs)					
GENERAL FUND					
Highways					
Neighbourhood Area 3	1,613	0	0	0	1,613
Neighbourhood Area 4	2,455	0	0	0	2,455
Community Areas 2 to 5	2,006	1	0	0	2,007
	6,074	1	0	0	6,075
Underground Wiring	1,556	0	0	0	1,557
Parks & Open Space					
Major - Principal	2,916	17		0	2,933
Major - Interest	1,018	0	0	0	1,018
Ambleside Waterfront - Principal	97	5		0	103
Ambleside Waterfront - Interest	158	0	0	0	158
Local - Principal	4,976	13		0	4,990
Local - Interest	1,344	0	0	0	1,344
	10,510	36	0	0	10,546
OTHER FUNDS					
Water Utility					
Areas 2 & 3	0	0	0	0	0
Areas 4 & 5	1,066	3	0	0	1,069
	1,066	3	0	0	1,069
Sewer Utility					
Drainage	4,089	5	0	0	4,094
TOTAL GENERAL AND OTHER FUNDS' DCCs	23,295	45	0	0	23,340

DISTRICT OF WEST VANCOUVER
RESERVE SCHEDULE (\$ 000's)
FOR THE PERIOD ENDING JUNE 30, 2018

	Opening Balances	Current Transactions			Current Balances
	2018/01/01	Revenues & Transfers	Interest	Expenditures & Transfers	2018/06/30
Trust Funds¹					
Seniors' Accounts					
Building	0	0	0	0	0
Friends of the Centre	20	0	0	0	20
General Projects	37	1	0	0	38
Leisure Living Crafts	38	2	0	0	40
Woodworking	2	1	0	0	3
Green Thumb	5	0	0	0	5
Photo Club	14	2	0	-1	15
Hiking	3	0	0	0	3
Keynote Singers	4	1	0	-3	2
Quilting	12	0	0	0	12
Computer Club	1	0	0	0	1
Stained Glass	3	0	0	-1	2
Computer Equipment	15	0	0	0	14
Fundraising Events	137	76	0	-13	201
	<u>290</u>	<u>84</u>	<u>0</u>	<u>-19</u>	<u>356</u>
Memorial Library Accounts					
Adams	0	0	0	0	0
Welch	3	0	0	0	3
	<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3</u>
Other Accounts					
Legacy Project	38	0	0	0	38
Dog Walk	4	0	0	0	4
Amberview Place Housing	364	13	0	0	377
Dickinson Archives Trust	80	0	0	0	80
Cultural Centre	19	0	0	0	19
	<u>505</u>	<u>13</u>	<u>0</u>	<u>0</u>	<u>518</u>
	<u>799</u>	<u>97</u>	<u>0</u>	<u>-19</u>	<u>877</u>

Notes:

¹ Interest is paid on these accounts at year end.

DISTRICT OF WEST VANCOUVER
PROCUREMENT STATISTICS
FOR THE PERIOD ENDING JUNE 30, 2018

Purchasing:

	2014	2015	2016	2017	2018 Q2
Quotations	169	162	194	278	135
Tenders	16	26	25	31	24
Request for Proposals/EOI	93	85	96	93	73
Total # of files	278	273	315	402	232

Purchase Orders count

	2014	2015	2016	2017	2018
	1925	2205	1970	2402	998

Procurement Activity Savings
Purchasing Department Budget (BU 220)
Purchasing & Risk Management FTE count

	2014	2015	2016	2017	2018
Procurement Activity Savings	\$617,865	\$883,264	\$718,954	\$890,084	\$632,895
Purchasing Department Budget (BU 220)	\$749,477	\$675,350	\$702,625	\$702,680	\$723,092
Purchasing & Risk Management FTE count	7.6	7.6	7.6	7.6	7.6

Purchasing Card:

	2014	2015	2016	2017	2018
New Pcards issued	32	40	25	27	35
Total # of Pcards	n/a	n/a	208	206	219
Total # of transactions	9,149	9,296	8,410	9,918	4,968
Total \$ Spent	\$1,247,437	\$1,322,402	\$1,231,597	\$1,585,299	\$777,626

Stores - Operations Ctre

	2014	2015	2016	2017	2018
Fleet size count	n/a	127	130	133	138
Auto part orders count	1645	1753	1646	1669	659
Inventory Issues count (all)	521,181	567,057	572,458	565,811	284,900
Inventory Issues count (fuel)	480,524	515,594	523,906	528,977	266,498
Inventory Issues count (all, less fuel)	40,657	51,463	48,552	36,834	18,402
Inventory Issues value (all)	\$1,663,249	\$1,772,502	\$1,889,975	\$1,817,572	\$970,330
Inventory Issues value (fuel)	\$610,800	\$573,422	\$545,864	\$601,921	\$355,287
Inventory Issues value (all, less fuel)	\$1,052,449	\$1,199,080	\$1,344,111	\$1,215,651	\$615,043

Risk Management

	2014	2015	2016	2017	2018
Fleet accident claims (#)	48	63	63	63	28
Property damage recovery (#)	16	15	20	13	4
Property damage recovery (\$)	n/a	n/a	\$12,970	\$19,649	\$7,682
Claim Files (#) MIA	15	52	48	32	18
Claim Files (#) Other	58	61	41	43	17
Total (#) RM Files	137	191	172	75	35

DISTRICT OF WEST VANCOUVER
 CONTRACTS AWARDED (OVER \$75K)
 FOR THE PERIOD ENDING JUNE 30, 2018

FILE/ DESCRIPTION	VALUE/ SUPPLIER	AVG BID/ # OF BIDS	PROCESS/ DEPT	REVISED VALUE/ FINAL Y/N	COMMENTS
RFP17 13 HSB Park Redevelopment Design	\$166,133 PWL Partnership Landscape Architects	\$189,867 5	Public RFP Parks	tbd No	
RFP17 13 Ambleside Waterfront Redevelopment Design	\$176,386 PWL Partnership Landscape Architects	\$289,870 2	Public RFP Parks	tbd No	
T17 16A Marine Drive at the Beach	\$5,592,185 Merletti Construction	\$5,592,185 1	Public EOI+Tender Engineering	tbd No	4 EOI submissions 3 firms pre-qualified 1 bid
T17 16B Servicing Upgrades for Marine at the Beach project	\$99,970 BC Hydro	\$99,970 1	Select Bidding Engineering	tbd No	
RFP17 38 HSB Streetscape Detailed Design	\$204,857 McElhanney Consulting	\$249,983 4	Public RFP Engineering	tbd No	
T17 190A Westlake Road Bridge Replacement	\$149,300 Iota Construction Ltd.	\$197,432 8	Public Tender Parks	tbd no	
T17 241 Aquatic Centre Change Room Renovation	\$211,276 Pax Construction Ltd.	\$242,455 2	Invited Tender Facilities	tbd No	6 invited - 4 declined
RFP18 08 Cellular Mobility Services	n/a Telus Communications	n/a 3	Public RFP ITS	n/a Yes	unit rate contract estimated \$200,000 + annually
T18 23 Ice Arena Plant Renewal	\$566,372 Fraser Valley Refrigeration Ltd.	\$682,526 2	Public Tender Facilities	tbd No	
T18 32 20 Passenger Bus R029	\$136,362 Dynamic Specialty Vehicles	\$152,643 2	Public Tender Seniors	\$136,362 Yes	
T18 34 Utility Service Vans M010 & M012	\$339,548 Metro Motors	\$339,548 1	Public Tender Engineering	tbd No	
T18 36 Backhoe/Loader Unit M051	\$125,501 Inland Kenworth	\$130,697 2	Public Tender Engineering	\$125,501 Yes	
T18 39 Mini-Excavator	\$87,325 Brandt Tractor	\$94,663 6	Public Tender Engineering	\$87,325 Yes	
T18 40 Pick up Trucks P006 & P009	\$81,264 Metro Motors	\$81,264 1	Select Bidding Parks	\$81,264 Yes	Select Bidding approved by Purchasing Manager following Public RFP for Light Fleet Supply
T18 23 Ice Arena Plant Renewal	\$566,372 Fraser Valley Refrigeration Ltd.	\$682,526 2	Public Tender Facilities	tbd No	
T18 056C Ice Arena Slab Replacement	\$1,193,216 Reward Construction Ltd.	\$1,294,679 3	Public Tender Facilities	tbc No	
RFP18 78 Design Consultant - Capilano View Cemetery Expansion	\$98,280 Urban Systems Ltd.	\$118,363 5	Public RFP Parks	tbc No	
T18 094 2018 Drainage Projects	\$166,625 Luxton Construction	\$259,986 3	Public Tender Engineering	tbc No	
T18 102 Hauling	n/a King Kubota Services	n/a 6	Public Tender Engineering	n/a Yes	unit rate contract
T18 104 Ambleside Par 3 Washroom Renovations	\$95,245 Ferrari Integrated Property Solutions	\$95,245 1	Select Bidding Facilities	tbc No	3 invited - 2 declined
T18 105 John Lawson Park Washroom Renovation	\$110,725 Ferrari Integrated Property Solutions	\$110,725 1	Select Bidding Facilities	tbc No	Select Bidding approved by Purchasing Manager following+F44
T18 151 Traffic Signal Modifications 15th Street at Fulton & Inglewood	\$281,800 Fraser City Installations	\$281,800 1	Public Tender Engineering		

DISTRICT OF WEST VANCOUVER
DOCUMENTED SAVING
FOR THE PERIOD ENDING JUNE 30, 2018

Documented Savings	Value	Total Value
Year to Date		\$632,895
Ongoing/annual savings from prior years		\$103,198
New eco degreaser for mechanic shop - ongoing/annual saving	\$740	
First Aid Supplies - 0700-14-098 - ongoing/annual saving	\$4,000	
Oxygen tank supply & service - Q14 099 - ongoing/annual saving	\$961	
Street Sign Posts - T14 083 - successful bid vs alternate - ongoing/annual saving	\$918	
Portable Toilet Rental and Service Contract - Q15 11 - annual saving	\$3,454	
BC Mail Plus Q14 23 - annual saving	\$20,000	
Towing - RFP15 220 - successful vs average - annual saving	\$18,000	
Property Insurance - annual saving - 2015 vs 2014	\$25,125	
RFP18 08 - Cellular Mobility Services - annual savings vs prior contract	\$30,000	
Successful vs. Average		\$529,697
Q18 021 - John Richardson Park Landscape Maintenance - successful vs average	\$34,590	
T18 032 - Seniors Centre 20 Passenger Bus Unit R029 - successful vs average	\$13,926	
T18 036 - Backhoe / Loader Unit M051 - successful vs average	\$5,196	
T18 039 - Mini Excavator w Flail Mower - successful vs average	\$7,339	
T18 056C - Arena Slab Replacement - successful vs average	\$101,463	
RFP18 117 - Reservoir Seismic Analysis - successful vs average	\$15,718	
RFP18 078 - Cemetery Expansion Design - successful vs average	\$20,083	
RFP18 088 - Cypress Falls Park Drainage & Irrigation - successful vs average	\$42,838	
RFP18 089 - Dundarave Streetscape Study - successful vs average	\$34,041	
T18 023 - Arena Plant Renewal - successful vs average	\$116,154	
T17 205 - Ductile Iron Water Main Pipe - Coop Contract	\$4,275	
T17 241 - Aquatic Centre Change Room Renovation & Addition Phase 1	\$31,179	
RFP17 265 - Ambleside Off-Street Parking Strategy	\$9,534	
T18 094 - 2018 Drainage Improvements - Willow Creek & Ross Crescent	\$93,361	