

THIRD QUARTER FINANCIAL REPORT

2018



OCTOBER 29, 2018

westvancouver

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**DISTRICT OF WEST VANCOUVER
2018 THIRD QUARTER FINANCIAL REPORT**

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**DISTRICT OF WEST VANCOUVER
2018 THIRD QUARTER SUMMARY**

The third quarter financial report includes a review of operating results, capital expenditures, reserve balances, and procurement statistics to September 30. It includes analysis of actual results to the year-to-date (YTD) budget, and comparisons of anticipated forecast results to the amended budget for the year. The budget amendment was approved by Council on October 1st, 2018. Highlights of the operating and capital results are summarized below.

General Fund - Operating Results

At the end of the third quarter, compared to the YTD budget, revenues over expenditures exceeded the target by \$4.98m (34%).

Revenues

| Revenue Item | YTD Result (in millions) | YTD Budget (in millions) | YTD Variance (in millions) |
|---------------------|-------------------------------------|-------------------------------------|---------------------------------------|
| General Taxation | \$ 71.35 | \$ 71.38 | \$ (0.03) |
| Fees & Charges | \$ 12.91 | \$ 12.55 | \$ 0.36 |
| Licences & Permits | \$ 6.54 | \$ 6.50 | \$ 0.04 |
| Other Revenue | \$ 5.40 | \$ 3.87 | \$ 1.53 |
| Government Grants | \$ 1.00 | \$ 0.87 | \$ 0.13 |
| Transfer In | \$ 1.09 | \$ 1.32 | \$ (0.23) |
| Total | \$ 98.29 | \$ 96.49 | \$ 1.80 |

Revenue (not including third party works & non-recurring items) exceeded budget by \$1.80m (1.9%), variances include:

- increased development activity in the District resulting in higher collection of third party administration fees;
- more building permits issued than expected in residential alterations and residential new construction;
- monthly recognition of interest income from CIBC high interest savings account;
- increase in investment returns due to diversifying investment portfolio and increases in prime interest rate;
- higher than budgeted penalties and interest income from late tax payments;
- unbudgeted recoveries for legal, consultation, and labor costs; and
- timing of grants, donations, sponsorships, and rebates

Expenditures

| Expenditure Item | YTD Result (in millions) | YTD Budget (in millions) | YTD Variance (in millions) |
|---------------------------------------|-------------------------------------|-------------------------------------|---------------------------------------|
| Administrative Services | \$ 2.01 | \$ 2.06 | \$ 0.05 |
| Human Resources | \$ 1.33 | \$ 1.41 | \$ 0.08 |
| Financial Services | \$ 2.04 | \$ 2.12 | \$ 0.08 |
| Police Services | \$ 11.24 | \$ 11.98 | \$ 0.74 |
| Fire & Rescue Services | \$ 12.08 | \$ 12.29 | \$ 0.21 |
| Engineering & Transportation Services | \$ 3.58 | \$ 3.48 | \$ (0.10) |

| | | | |
|-------------------------------------|-----------------|-----------------|----------------|
| Corporate Services | \$ 7.22 | \$ 7.42 | \$ 0.20 |
| Planning & Development Services | \$ 3.78 | \$ 3.80 | \$ 0.02 |
| Parks, Culture & Community Services | \$ 14.71 | \$ 14.70 | \$ (0.01) |
| Library Services | \$ 3.45 | \$ 3.54 | \$ 0.09 |
| General Government | \$ 2.95 | \$ 4.00 | \$ 1.05 |
| Tax Transfer to Asset Reserves | \$ 13.04 | \$ 13.04 | \$ - |
| Transfers to Reserves | \$ 1.22 | \$ 0.71 | \$ (0.51) |
| Total | \$ 78.65 | \$ 80.55 | \$ 1.90 |

Expenditures (not including third party works & non-recurring items) were under budget by \$1.90m (2.4%) due to:

- timing of expenses incurred;
- savings on legal, IT, and consulting spending;
- lower labour costs as a result of vacancies, delays in hiring, staff leaves, and budget timing; and
- temporary favourable variance from timing of recording of fringe recovery

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 higher than budget for the nine months of the year due to higher demand in summer months. The capital work program is delayed or postponed to offset operating shortfall.

Sewer Utility – Sewer revenue is trending unfavourable from low consumption compared to modelled estimates. Operating expenditures are on track, however capital program spending is postponed.

Solid Waste – Solid Waste revenue is unfavourable to budget due to timing of accrued revenue booking. Continued success in the recycling and green can programs has helped keep operating costs low for the garbage collection area.

Golf Fund – Weather plays a large role in the rounds of golf played. Revenue is trending favourable due to good weather and the forecast is expected to meet the budget at year end. Expenses on the other hand are forecasted to be unfavourable due to unforeseen safety issues with pathways 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 will be deferred to 2019 to allow for more detailed design.

Capital Program

Capital projects have been initiated and commitments have been set up since the approval of the financial plan. Overall, capital projects are being completed on time and on budget.

Reserves & DCCs

The reserves and DCCs as at September 30 total \$127m. There is also \$6.5m that is held in trust. Further details are provided on the reserves schedules.

Procurement Statistics & Contracts Awarded

The third quarter report includes an update on procurement activity to September 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 SEPTEMBER 30, 2018
GENERAL FUND OPERATING RESULTS (\$ 000's)

| | 2018 to Sep 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 | 71,347 | 71,377 | (30) | -0.0% | 71,510 | 133 | 0.2% | 71,377 | 100.0% | 68,197 | Notes 1 - |
| Fees & Charges | 12,909 | 12,548 | 361 | 2.9% | 15,350 | 259 | 1.7% | 15,091 | 85.5% | 12,729 | 14 are |
| Licences & Permits | 6,549 | 6,504 | 45 | 0.7% | 8,620 | (82) | -0.9% | 8,702 | 75.3% | 6,663 | reflected |
| Other Revenue | 5,398 | 3,870 | 1,528 | 39.5% | 6,740 | 16 | 0.2% | 6,724 | 80.3% | 3,979 | on the |
| Government Grants | 996 | 873 | 123 | 14.1% | 1,075 | 2 | 0.2% | 1,073 | 92.9% | 975 | Revenue |
| Other Transfers | 1,094 | 1,322 | (228) | -17.2% | 7,549 | (0) | -0.0% | 7,549 | 14.5% | 1,326 | Summary |
| REVENUE TOTAL | 98,293 | 96,494 | 1,799 | 1.9% | 110,844 | 327 | 0.3% | 110,516 | 88.9% | 93,869 | |
| EXPENDITURES | | | | | | | | | | | |
| Administrative Services | 2,010 | 2,064 | 53 | 2.6% | 2,763 | (40) | -1.5% | 2,724 | 73.8% | 1,924 | |
| Human Resources | 1,335 | 1,414 | 79 | 5.6% | 1,829 | 39 | 2.1% | 1,868 | 71.5% | 1,136 | |
| Financial Services | 2,047 | 2,119 | 72 | 3.4% | 2,824 | (29) | -1.1% | 2,794 | 73.2% | 1,961 | |
| Police Services | 11,236 | 11,982 | 746 | 6.2% | 15,891 | 15 | 0.1% | 15,906 | 70.6% | 11,201 | 15 |
| Fire & Rescue Services | 12,078 | 12,286 | 208 | 1.7% | 16,227 | 133 | 0.8% | 16,361 | 73.8% | 11,723 | 16 |
| Engineering & Transportation Services | 3,581 | 3,476 | (105) | -3.0% | 4,956 | 48 | 1.0% | 5,004 | 71.6% | 3,685 | 17 |
| Corporate Services | 7,227 | 7,423 | 196 | 2.6% | 9,946 | 2 | 0.0% | 9,948 | 72.7% | 6,841 | 18 |
| Planning & Development Services | 3,775 | 3,805 | 30 | 0.8% | 5,315 | 0 | 0.0% | 5,315 | 71.0% | 3,337 | |
| Parks, Culture & Community Services | 14,708 | 14,699 | (9) | -0.1% | 19,608 | (9) | -0.0% | 19,599 | 75.0% | 14,258 | |
| Library Services | 3,451 | 3,536 | 85 | 2.4% | 4,657 | 19 | 0.4% | 4,676 | 73.8% | 3,331 | |
| General Government (Schedule A) | 2,950 | 3,999 | 1,049 | 26.2% | 9,982 | 158 | 1.6% | 10,140 | 29.1% | 2,672 | See below |
| | 64,398 | 66,803 | 2,405 | 3.6% | 93,997 | 337 | 0.4% | 94,334 | 68.3% | 62,068 | |
| 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 | 1,216 | 715 | (501) | -70.0% | 2,592 | 137 | 5.0% | 2,729 | 44.6% | 1,221 | 19 |
| EXPENDITURES TOTAL | 78,650 | 80,554 | 1,904 | 2.4% | 109,625 | 474 | 0.4% | 110,099 | 71.4% | 75,275 | |
| EXCESS REVENUES OVER EXPENDITURES | 19,643 | 15,940 | 3,703 | 23.2% | 1,219 | 801 | | 418 | | 18,594 | |
| THIRD PARTY WORKS & NON-RECURRING ITEMS | | | | | | | | | | | |
| REVENUE | | | | | | | | | | | |
| Third Party Works | 2,763 | 2,077 | 686 | | 2,801 | 0 | 0.0% | 2,801 | 98.6% | 2,880 | 20 |
| Gain on Sale of Land | 1,802 | 0 | 1,802 | | 7,000 | 0 | 0.0% | 7,000 | 25.7% | 6 | 21 |
| Amenity Contributions | 13,302 | 0 | 13,302 | | 0 | 0 | | 0 | | 5,706 | 22 |
| Transfer In for One-Time Initiatives | 0 | 0 | 0 | | 1,061 | 0 | 0.0% | 1,061 | 0.0% | 1,016 | |
| REVENUE TOTAL | 17,867 | 2,077 | 15,790 | | 10,862 | 0 | 0.0% | 10,862 | 164.5% | 9,607 | |
| EXPENDITURES | | | | | | | | | | | |
| Third Party Works | 2,404 | 2,148 | (256) | | 2,801 | 0 | 0.0% | 2,801 | 85.8% | 2,880 | 20 |
| Land Management Costs & Transfer Proceeds | 1,900 | 106 | (1,794) | | 6,921 | 0 | 0.0% | 6,921 | 27.5% | 177 | 21 |
| Transfer to Amenity Contributions Reserve | 13,302 | 0 | (13,302) | | 0 | 0 | | 0 | | 5,706 | 22 |
| One-Time Initiatives | 425 | 1,270 | 845 | | 1,561 | (3) | -0.2% | 1,558 | 27.3% | 690 | 23 |
| EXPENDITURES TOTAL | 18,031 | 3,524 | (14,507) | | 11,283 | (3) | -0.0% | 11,280 | 159.9% | 9,452 | |
| EXCESS REVENUES OVER EXPENDITURES | (164) | (1,447) | 1,283 | | (421) | (3) | | (418) | | 155 | |
| TOTAL EXCESS REVENUES OVER EXPENDITURES | 19,479 | 14,493 | 4,986 | 34.4% | 798 | 798 | 0.0% | 0 | 0.0% | 18,749 | |

| Schedule A - General Government Details | | | | | | | | | | | |
|---|-------|-------|-------|---------|-------|-----|--------|--------|--------|---------|----|
| Legal & Severance | 461 | 935 | 474 | 50.7% | 5,630 | 0 | 0.0% | 5,630 | 8.2% | 532 | 24 |
| Property & Liability Insurance | 758 | 769 | 11 | 1.4% | 981 | 44 | 4.3% | 1,025 | 73.9% | 662 | |
| Fiscal Services | 1,405 | 1,295 | (109) | -8.4% | 2,182 | 55 | 2.5% | 2,237 | 62.8% | 1,640 | 25 |
| Grants in Aid | 433 | 426 | (8) | -1.8% | 464 | 0 | 0.0% | 464 | 93.4% | 347 | |
| Election | 120 | 42 | (78) | -184.7% | 200 | 42 | 17.3% | 242 | 49.4% | 1 | |
| Employee Engagement | 9 | 15 | 6 | 39.8% | 25 | 0 | 0.0% | 25 | 36.1% | 4 | |
| Business Improvement Area Levy | 500 | 500 | 0 | 0.0% | 500 | 0 | 0.0% | 500 | 100.0% | 500 | |
| Benefits Change Savings | (736) | 17 | 752 | | 0 | 17 | 100.0% | 17 | | (1,014) | 26 |
| | 2,950 | 3,999 | 1,049 | 26.2% | 9,982 | 158 | 1.6% | 10,140 | 29.1% | 2,672 | |

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

REVENUE SUMMARY (\$ 000's)

| | 2018 to Sep 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 | 70,068 | 69,948 | 120 | 0.2% | 70,068 | 120 | 0.2% | 69,948 | 100.2% | 66,790 | |
| Specified Area | 532 | 520 | 12 | 2.3% | 532 | 12 | 2.4% | 520 | 102.3% | 520 | |
| Grants in Lieu | 747 | 910 | (163) | -17.9% | 910 | 0 | 0.0% | 910 | 82.1% | 888 | ¹ |
| | <u>71,347</u> | <u>71,377</u> | <u>(30)</u> | <u>-0.0%</u> | <u>71,510</u> | <u>133</u> | <u>0.2%</u> | <u>71,377</u> | <u>100.0%</u> | <u>68,197</u> | |
| FEES AND CHARGES | | | | | | | | | | | |
| Police | 135 | 120 | 14 | 12.0% | 161 | (0) | -0.0% | 161 | 84.0% | 122 | ² |
| Engineering & Transportation Services | 572 | 293 | 280 | 95.6% | 572 | 182 | 46.7% | 390 | 146.7% | 354 | ³ |
| Parks, Culture & Community Services | 9,010 | 9,029 | (19) | -0.2% | 11,260 | 52 | 0.5% | 11,208 | 80.4% | 9,135 | ⁴ |
| Library | 67 | 65 | 2 | 3.1% | 102 | 10 | 10.9% | 92 | 73.6% | 66 | |
| First Nations | 2,492 | 2,440 | 52 | 2.1% | 2,440 | 0 | 0.0% | 2,440 | 102.1% | 2,444 | |
| Fire & Rescue Services | 207 | 170 | 37 | 21.5% | 239 | 12 | 5.4% | 227 | 91.1% | 151 | ⁵ |
| Parking Tickets | 274 | 298 | (24) | -8.1% | 398 | 0 | 0.0% | 398 | 68.9% | 312 | ⁶ |
| Vehicle Towing | 23 | 23 | 0 | 0.0% | 30 | 0 | 0.0% | 30 | 75.0% | 23 | |
| General Admin & Finance Fees | 129 | 110 | 19 | 17.4% | 149 | 2 | 1.3% | 147 | 88.1% | 123 | ⁷ |
| | <u>12,909</u> | <u>12,548</u> | <u>360</u> | <u>2.9%</u> | <u>15,350</u> | <u>258</u> | <u>1.7%</u> | <u>15,091</u> | <u>85.5%</u> | <u>12,729</u> | |
| LICENCES AND PERMITS | | | | | | | | | | | |
| Business Licences | 1,297 | 1,265 | 32 | 2.6% | 1,297 | 5 | 0.4% | 1,292 | 100.4% | 1,327 | |
| Inspection Permits | 4,441 | 4,250 | 191 | 4.5% | 5,667 | 0 | 0.0% | 5,667 | 78.4% | 4,472 | ⁸ |
| Other Permits/Licences | 811 | 989 | (178) | -18.0% | 1,656 | (87) | -5.0% | 1,743 | 46.5% | 864 | ⁹ |
| | <u>6,549</u> | <u>6,504</u> | <u>45</u> | <u>0.7%</u> | <u>8,620</u> | <u>(82)</u> | <u>-0.9%</u> | <u>8,702</u> | <u>75.3%</u> | <u>6,663</u> | |
| OTHER REVENUE | | | | | | | | | | | |
| Administration Fees (TransLink/Utilities) | 791 | 788 | 4 | 0.5% | 1,050 | 0 | 0.0% | 1,050 | 75.4% | 454 | |
| Interest on Investments | 1,312 | 375 | 937 | 249.9% | 1,312 | 12 | 0.9% | 1,300 | 100.9% | 559 | ¹⁰ |
| Tax Penalties & Interest | 633 | 468 | 165 | 35.2% | 744 | 0 | 0.0% | 744 | 85.0% | 548 | ¹¹ |
| Library Contributions | 0 | 14 | (14) | -100.0% | 234 | (14) | -5.5% | 247 | 0.0% | 3 | |
| Taylor Way Lease | 259 | 248 | 11 | 4.4% | 259 | 11 | 4.3% | 248 | 104.4% | 248 | |
| Lease & Rentals | 1,723 | 1,581 | 142 | 9.0% | 2,039 | (0) | -0.0% | 2,039 | 84.5% | 1,618 | |
| Miscellaneous | 680 | 397 | 283 | 71.3% | 1,102 | 6 | 0.6% | 1,096 | 62.1% | 548 | ¹² |
| | <u>5,398</u> | <u>3,870</u> | <u>1,528</u> | <u>39.5%</u> | <u>6,740</u> | <u>16</u> | <u>0.2%</u> | <u>6,724</u> | <u>80.3%</u> | <u>3,979</u> | |
| GOVERNMENT GRANTS | | | | | | | | | | | |
| Provincial Revenue Sharing | 655 | 672 | (17) | -2.6% | 672 | 0 | 0.0% | 672 | 97.4% | 674 | |
| Library | 155 | 154 | 1 | 0.7% | 159 | 2 | 1.0% | 157 | 98.5% | 155 | |
| Other | 187 | 47 | 139 | 294.1% | 244 | 0 | 0.0% | 244 | 76.7% | 147 | ¹³ |
| | <u>996</u> | <u>873</u> | <u>123</u> | <u>14.1%</u> | <u>1,075</u> | <u>2</u> | <u>0.2%</u> | <u>1,073</u> | <u>92.9%</u> | <u>975</u> | |
| OTHER TRANSFERS | | | | | | | | | | | |
| Transfer In from Reserves | 1,094 | 1,322 | (228) | -17.2% | 7,549 | (0) | -0.0% | 7,549 | 14.5% | 1,326 | ¹⁴ |
| | <u>1,094</u> | <u>1,322</u> | <u>(228)</u> | <u>-17.2%</u> | <u>7,549</u> | <u>(0)</u> | <u>-0.0%</u> | <u>7,549</u> | <u>14.5%</u> | <u>1,326</u> | |
| TOTAL REVENUE | <u>98,293</u> | <u>96,494</u> | <u>1,799</u> | <u>1.9%</u> | <u>110,844</u> | <u>327</u> | <u>0.3%</u> | <u>110,516</u> | <u>88.9%</u> | <u>93,869</u> | |

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

REVENUES

GENERAL TAXATION

- 1 **Grants in Lieu** - Federal Grants in Lieu will be received in the last quarter resulting in a temporary unfavourable variance to budget.

FEES AND CHARGES

- 2 **Police Services** - YTD revenue is trending favourable due to higher demand for criminal check and finger printing in summer months. Forecast to be on budget at year end.
- 3 **Engineering & Transportation Services** - Increased development activity within the District drove demand for third party works resulting in more administration fees collected. Forecast to be favourable at the year end.
- 4 **Parks, Culture & Community Services** - Forecast to be on track to the amended budget.
- 5 **Fire & Rescue Services** - YTD revenue is trending favourable due to higher than budgeted revenue in Fire plan review, inspection fee, and investigation fee. Revenue is expected to meet amended budget by year end.
- 6 **Parking Tickets** - The parking fine revenue is slowly recovering from a vacant position and equipment malfunctioning at the beginning of the year. Forecast to be on budget at year end.
- 7 **General Admin & Finance Fees** - YTD revenue is trending favourable due to higher than budgeted revenue in tax certificates issued and admin revenues from project management for Cypress Village.

LICENCES AND PERMITS

- 8 **Inspection Permits** - Permit revenue is higher than budget due to a 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.
- 9 **Other Permits/Licences** - YTD revenue is trending below budget due to timing difference of applications/service fees for subdivisions and rezoning. Budget is amended for the year end to reflect additional revenue stream from rezoning. YTD filming revenue is trending favourable due to an increased number of filming applications and forecast to be favourable at year end.

OTHER REVENUE

- 10 **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. YTD revenue is trending favourable due to the prime rate being raised several times in the year. It is expected to have a significant revenue increase at year end.
- 11 **Tax Penalties & Interest** - YTD revenue is trending favourable due to higher than budgeted revenue from penalty and interest charges on late tax payments. Forecast to be favourable at year end.
- 12 **Miscellaneous** - Revenue is trending favourable due to higher than budgeted recoveries for legal, consultation, and labor costs, this will be offset by related expenses. Fines revenue is favourable to budget due to increased enforcement after a vacant position was filled. In addition, a penalty fee was awarded to the District from a legal dispute, and unbudgeted donations and rebates were received in the year.

GOVERNMENT GRANTS

- 13 **Other** - Revenue is higher than budget due to unbudgeted grants from UBCM for the Gas Tax Fund allocation, from BC Hydro for the Energy Step Code program, and from the Province for the Victim Services program.

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

OTHER TRANSFERS

- 14 **Transfer In from Reserves** - Revenue is lower than budget due to budget timing of a transfer in from the Operating Reserve to cover legal and consulting costs.

EXPENDITURES

- 15 **Police Services** - YTD expenditures are favourable to budget mainly due to savings from Worksafe and other leaves, and savings on legal / IT / consulting due to fewer issues, a lag in finalizing IT lease costs and timing of projects.
- 16 **Fire & Rescue Services** - YTD expenditures and the year-end forecast are trending favourable due to labour cost savings from unexpected staff changes, as well as a credit received from E-Comm related to a radio hardware buyout.
- 17 **Engineering & Transportation Services** - YTD expenditures are slightly over budget because winter maintenance costs were high in the first quarter.
- 18 **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 and Ice Arena upgrading project. Forecast to be on budget at year end.
- 19 **Transfers to Reserves** - YTD expenditures are unfavourable to budget due to budget timing of Community Centre rental revenue transfer and unbudgeted grants transfer from UBCM for the Gas Tax Fund.

THIRD PARTY WORKS & NON-RECURRING ITEMS

- 20 **Third Party Works** - Increased demand for third party works is offset by increased third party works revenue.
- 21 **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. This year, two sales are complete for closed roads (one road in Rodgers Creek Area and one road adjacent to 1366 Kings Avenue).
- 22 **Amenity Contributions** - Community amenity contributions are not budgeted. \$13.3m was received throughout the year to benefit the improvement of the District, and was transferred to the Amenity Fund.
- 23 **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

- 24 **Legal & Severance** - YTD expenditures are favourable to budget due to lower than anticipated consulting expenses. The expectation is that costs from on-going CN legal action and research work relating to policies will continue to be incurred, but should meet the amended budget at year end.
- 25 **Fiscal Services** - The expenditures are trending unfavourable to budget due to budget timing of MFA debt interest. This is expected to be on budget at year end.
- 26 **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 SEPTEMBER 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 | 12,152 | 11,229 | 923 | 8.2% | 13,863 | 0 | 0.0% | 13,863 | 87.7% | 11,145 | ¹ |
| Meter Rental Charges | 380 | 390 | (10) | -2.5% | 512 | (8) | -1.5% | 520 | 73.1% | 388 | |
| Micro Power Generation | 17 | 23 | (5) | -22.8% | 18 | (12) | -40.0% | 30 | 57.9% | 0 | |
| Development Contributions | 0 | 0 | 0 | | 0 | 0 | | 0 | | 0 | |
| Recoveries | 44 | 106 | (63) | -59.0% | 70 | (72) | -50.6% | 142 | 30.8% | 111 | ² |
| Other Revenue | 10 | 169 | (159) | -93.9% | 15 | (210) | -93.3% | 225 | 4.6% | 20 | ³ |
| Transfers In | 0 | 104 | (104) | -100.0% | 104 | 0 | 0.0% | 104 | 0.0% | 200 | |
| | <u>12,604</u> | <u>12,021</u> | <u>583</u> | <u>4.8%</u> | <u>14,582</u> | <u>(302)</u> | <u>-2.0%</u> | <u>14,884</u> | <u>84.7%</u> | <u>11,864</u> | |
| EXPENDITURE | | | | | | | | | | | |
| Water Purchases | 3,532 | 2,882 | (650) | -22.5% | 3,431 | 0 | 0.0% | 3,431 | 102.9% | 3,319 | ⁴ |
| Administration Fee | 248 | 248 | 0 | 0.0% | 330 | 0 | 0.0% | 330 | 75.0% | 150 | |
| Operations & Maintenance | 2,857 | 3,274 | 417 | 12.7% | 4,371 | 0 | 0.0% | 4,371 | 65.4% | 2,981 | ⁵ |
| Capital Program | 2,259 | 5,269 | 3,010 | 57.1% | 4,719 | 550 | 10.4% | 5,269 | 42.9% | 2,543 | ⁶ |
| Debt Service | 1,497 | 1,497 | (0) | -0.0% | 1,996 | 0 | 0.0% | 1,996 | 75.0% | 1,463 | |
| | <u>10,392</u> | <u>13,170</u> | <u>2,778</u> | <u>21.1%</u> | <u>14,847</u> | <u>550</u> | <u>3.6%</u> | <u>15,397</u> | <u>67.5%</u> | <u>10,455</u> | |
| EXCESS REVENUES OVER EXPENDITURES | <u>2,211</u> | <u>(1,149)</u> | <u>3,360</u> | | <u>(265)</u> | <u>248</u> | | <u>(513)</u> | | <u>1,409</u> | |
| Prior year adjustment | 0 | 0 | 0 | | 0 | 0 | | 0 | | (606) | |
| EXCESS REVENUES OVER EXPENDITURES | <u>2,211</u> | <u>(1,149)</u> | <u>3,360</u> | | <u>(265)</u> | <u>248</u> | | <u>(513)</u> | | <u>803</u> | ⁷ |

Notes:

- ¹ Water consumption is seasonal and it is expected to increase in the third quarter as it usually does in summer months. YTD revenue is accrued to be favourable to reflect the high demand in summer, it will be offset partially by higher water purchase costs.
- ² YTD revenue is trending below budget due to the difference between hourly charge out rates for utility vehicles and the cost of maintenance. Charge out rates are currently under review.
- ³ This revenue is from special meter read fees, external recovery and interest income. YTD revenue is trending unfavourable as this appears to be a long-term trend; it will be addressed in 2019. Forecast to be unfavourable at year end.
- ⁴ Higher water consumption resulted in more water purchased. YTD expense is accrued to be unfavourable to reflect the higher water purchase costs.
- ⁵ Expenditures are under budget due to timing of seasonal maintenance programs and reactive maintenance.
- ⁶ Capital program expenditure is delayed or postponed. Forecast to be favourable at year end to offset operating deficit.
- ⁷ Revenues and expenses will be reviewed and closely monitored, 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 SEPTEMBER 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 | 12,081 | 12,930 | (850) | -6.6% | 17,241 | 0 | 0.0% | 17,241 | 70.1% | 11,053 | ¹ |
| Development Cost Charges | 0 | 0 | 0 | | 0 | 0 | | 0 | | 0 | |
| Developer Contributions | 0 | 0 | 0 | | 0 | 0 | | 0 | | 0 | |
| Recoveries | 44 | 102 | (59) | -57.4% | 137 | 0 | 0.0% | 137 | 31.9% | 111 | ² |
| Other Revenue | 0 | 30 | (30) | -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>12,125</u> | <u>13,238</u> | <u>(1,113)</u> | <u>-8.4%</u> | <u>17,592</u> | <u>0</u> | <u>0.0%</u> | <u>17,592</u> | <u>68.9%</u> | <u>12,148</u> | |
| EXPENDITURE | | | | | | | | | | | |
| GVSDD Levy | 4,876 | 4,876 | 0 | 0.0% | 6,501 | 0 | 0.0% | 6,501 | 75.0% | 4,574 | |
| Administration Fee | 248 | 248 | 0 | 0.0% | 330 | 0 | 0.0% | 330 | 75.0% | 150 | |
| Sanitary Operations & Maintenance | 1,182 | 1,282 | 101 | 7.8% | 1,678 | 0 | 0.0% | 1,678 | 70.4% | 1,101 | ³ |
| Storm Operations & Maintenance | 705 | 602 | (104) | -17.2% | 868 | 0 | 0.0% | 868 | 81.2% | 602 | ⁴ |
| Capital Program | 3,109 | 9,146 | 6,038 | 66.0% | 7,272 | 1,874 | 20.5% | 9,146 | 34.0% | 5,243 | ⁵ |
| | <u>10,119</u> | <u>16,154</u> | <u>6,035</u> | <u>37.4%</u> | <u>16,649</u> | <u>1,874</u> | <u>10.1%</u> | <u>18,523</u> | <u>54.6%</u> | <u>11,670</u> | ⁶ |
| EXCESS REVENUES OVER EXPENDITURES | <u>2,006</u> | <u>(2,916)</u> | <u>4,921</u> | | <u>943</u> | <u>1,874</u> | | <u>(931)</u> | | <u>478</u> | |

Notes:

¹ Commercial and multi-family sewer charges are based on water consumption which was lower than expected in the first half of the year. YTD revenue is accrued in a conservative manner to reflect the trend.

² YTD revenue is trending below budget due to the difference between hourly charge out rates for utility vehicles and the cost of maintenance. Charge out rates are currently under review.

³ Expenditures are under budget due to timing of seasonal maintenance programs and reactive maintenance.

⁴ The expenditures are trending unfavourable to budget due to higher than expected costs in reactive maintenance, which is offset by savings in sanitary maintenance.

⁵ Capital program expenditure is delayed or postponed. Forecast to be favourable at year end to offset operating deficit.

⁶ Revenues and expenses will be reviewed and closely monitored, 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 SEPTEMBER 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 | 1,716 | 1,735 | (19) | -1.1% | 2,290 | (23) | -1.0% | 2,313 | 74.2% | 1,731 | |
| Recycling User Fees | 280 | 286 | (5) | -1.9% | 366 | (15) | -4.0% | 381 | 73.6% | 351 | |
| Tag Sales | 9 | 11 | (2) | -21.1% | 12 | (3) | -20.0% | 15 | 59.2% | 9 | |
| Contract/Material Revenue | 306 | 514 | (208) | -40.4% | 722 | 37 | 5.3% | 686 | 44.7% | 532 | ¹ |
| Public Realm Refuse Fee | 615 | 623 | (9) | -1.4% | 820 | (11) | -1.3% | 831 | 73.9% | 610 | |
| Recycling Contract Recovery | 1,291 | 1,865 | (574) | -30.8% | 2,369 | (117) | -4.7% | 2,486 | 51.9% | 1,762 | |
| | 4,217 | 5,034 | (817) | -16.2% | 6,579 | (133) | -2.0% | 6,712 | 62.8% | 4,996 | |
| EXPENDITURE | | | | | | | | | | | |
| Management/Outreach/NSRP | 399 | 487 | 88 | 18.1% | 651 | (2) | -0.4% | 648 | 61.5% | 356 | ² |
| Garbage, Green Can & Yard Trimmings | 1,689 | 1,729 | 40 | 2.3% | 2,269 | 36 | 1.6% | 2,305 | 73.3% | 1,486 | ³ |
| Administration Charge | 56 | 56 | 0 | 0.0% | 75 | 0 | 0.0% | 75 | 75.0% | 37 | |
| Recycling | 2,038 | 2,268 | 230 | 10.1% | 3,024 | 0 | 0.0% | 3,024 | 67.4% | 2,189 | ⁴ |
| Public Realm Refuse | 496 | 662 | 166 | 25.1% | 757 | 126 | 14.3% | 883 | 56.2% | 585 | ⁵ |
| Capital Program | 0 | 20 | 20 | 100.0% | 20 | 0 | 0.0% | 20 | 0.0% | 0 | ⁶ |
| | 4,678 | 5,222 | 544 | 10.4% | 6,796 | 160 | 2.3% | 6,955 | 67.3% | 4,654 | ⁷ |
| EXCESS REVENUES OVER EXPENDITURES | <u>(461)</u> | <u>(188)</u> | <u>(273)</u> | | <u>(217)</u> | <u>26</u> | | <u>(243)</u> | | <u>342</u> | |

Notes:

¹ YTD revenue is trending below budget due to delay in booking accrued revenue.

² Annual fee for NS Recycling Depot is favourable due to the facility's surplus from the prior year and timing of supply purchases.

³ Garbage is being successfully diverted to other disposal streams, such as recycling and organic waste, resulting in lower than budgeted landfill costs.

⁴ YTD expenses are trending favourable due to delay in booking accrued expenses.

⁵ Public realm refuse costs are seasonal based on park usage. The full streetscape recycling program will not be launched until 2019 resulting in a favourable variance in 2018.

⁶ The Eagle Island waste enclosure is deferred, resulting in temporary savings in capital spending.

⁷ Revenues and expenses will be reviewed and closely monitored, 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 SEPTEMBER 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 | 842 | 826 | 16 | 1.9% | 944 | 40 | 4.4% | 904 | 93.1% | 803 | ¹ |
| Rental Revenue - Facility | 39 | 38 | 1 | 3.7% | 50 | 0 | 0.0% | 50 | 77.8% | 41 | |
| | <u>881</u> | <u>864</u> | <u>17</u> | <u>2.0%</u> | <u>994</u> | <u>40</u> | <u>4.2%</u> | <u>954</u> | <u>92.3%</u> | <u>844</u> | |
| EXPENDITURE | | | | | | | | | | | |
| Pro Shop & Management | 134 | 144 | 10 | 7.0% | 174 | (5) | -3.2% | 168 | 79.7% | 132 | |
| Operations & Maintenance | 556 | 561 | 5 | 0.8% | 720 | (34) | -4.9% | 686 | 81.1% | 551 | ² |
| Administrative Fee | 0 | 0 | 0 | | 0 | 0 | | 0 | | 38 | |
| Debt Service | 0 | 0 | 0 | | 100 | 0 | 0.0% | 100 | 0.0% | 0 | |
| | <u>690</u> | <u>705</u> | <u>15</u> | <u>2.1%</u> | <u>994</u> | <u>(39)</u> | <u>-4.1%</u> | <u>954</u> | <u>72.3%</u> | <u>721</u> | |
| EXCESS REVENUES OVER EXPENDITURES | <u>191</u> | <u>159</u> | <u>32</u> | | <u>0</u> | <u>1</u> | | <u>0</u> | | <u>123</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 The forecast is unfavourable to budget due to safety issues with respect to pathways and plaza area at Ambleside Par 3.

DISTRICT OF WEST VANCOUVER
CEMETERY FUND RESULTS & ANNUAL FORECAST
FOR THE PERIOD ENDING SEPTEMBER 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 | 806 | 663 | 143 | 21.5% | 1,061 | 185 | 21.1% | 876 | 92.1% | 682 | ¹ |
| Interest Revenue | 34 | 0 | 34 | | 40 | 0 | 0.0% | 40 | 84.0% | 0 | |
| | <u>840</u> | <u>663</u> | <u>177</u> | <u>26.6%</u> | <u>1,101</u> | <u>185</u> | <u>20.2%</u> | <u>916</u> | <u>91.7%</u> | <u>682</u> | |
| EXPENDITURE | | | | | | | | | | | |
| Operations & Maintenance | 365 | 387 | 22 | 5.6% | 523 | (16) | -3.1% | 507 | 72.1% | 329 | |
| Sales & Use Costs | 128 | 117 | (11) | -9.3% | 163 | (8) | -5.2% | 155 | 82.7% | 100 | |
| Administration Fees | 134 | 134 | 0 | 0.0% | 179 | 0 | 0.0% | 179 | 75.0% | 134 | |
| Capital Improvements | 30 | 901 | 871 | 96.7% | 901 | (1) | -0.1% | 901 | 3.3% | 91 | ² |
| | <u>657</u> | <u>1,539</u> | <u>881</u> | <u>57.3%</u> | <u>1,765</u> | <u>(24)</u> | <u>-1.4%</u> | <u>1,741</u> | <u>37.8%</u> | <u>654</u> | ³ |
| EXCESS REVENUES OVER EXPENDITURES | <u>182</u> | <u>(875)</u> | <u>1,058</u> | | <u>(664)</u> | <u>161</u> | | <u>(825)</u> | | <u>29</u> | |

Notes:

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

² Capital program expenditure deferred to 2019 for more detailed design.

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 SEPTEMBER 30, 2018

SALARY VACANCY ADJUSTMENT (\$ 000's)

| | 2018 to Sep 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 | 51,711 | 53,932 | 2,222 | 4.1% | 71,305 | 300 | 0.4% | 71,605 | 72.2% |
| Vacancy Adjustment | 0 | (599) | (599) | 100.0% | (591) | (209) | 26.1% | (800) | 0.0% |
| | <u>51,711</u> | <u>53,334</u> | <u>1,623</u> | <u>3.0%</u> | <u>70,714</u> | <u>92</u> | <u>26.5%</u> | <u>70,806</u> | <u>73.0%</u> |
| Overtime | 1,353 | 641 | (713) | -111.2% | 953 | (54) | -6.0% | 899 | 150.5% |
| Car Allowances | 182 | 189 | 7 | 3.7% | 254 | (2) | -0.6% | 252 | 72.2% |
| External Recoveries | (2,155) | (1,526) | 629 | -41.2% | (2,028) | (0) | 0.0% | (2,028) | 106.3% |
| General Fund | <u>51,091</u> | <u>52,638</u> | <u>1,547</u> | <u>2.9%</u> | <u>69,892</u> | <u>36</u> | <u>0.1%</u> | <u>69,929</u> | <u>73.1%</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 Services 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, including services provided for filming and special events. Significant overtime in 2018 is associated with the Whyte Lake fire.

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 which includes recruitment. Suppression overtime for fire investigations is recoverable. Minimal overtime is expected for Q4.

ADMINISTRATION

| | | | | | | | | | |
|--------------------|--------------|--------------|-----------|-------------|--------------|-------------|--------------|--------------|--------------|
| Salaries Regular | 1,886 | 1,928 | 42 | 2.2% | 2,563 | (13) | -0.5% | 2,550 | 74.0% |
| Vacancy Adjustment | 0 | (23) | (23) | 100.0% | (10) | (21) | 69.1% | (31) | 0.0% |
| | <u>1,886</u> | <u>1,905</u> | <u>19</u> | <u>1.0%</u> | <u>2,553</u> | <u>(34)</u> | <u>-1.3%</u> | <u>2,520</u> | <u>74.9%</u> |
| Overtime | 2 | 3 | 0 | 0.0% | 3 | 1 | 14.7% | 4 | 57.0% |
| Car Allowances | 12 | 12 | (0) | -2.6% | 16 | (0) | -0.0% | 16 | 76.9% |
| Division Total | <u>1,901</u> | <u>1,920</u> | <u>18</u> | <u>1.0%</u> | <u>2,573</u> | <u>(33)</u> | <u>-1.3%</u> | <u>2,539</u> | <u>74.8%</u> |

HUMAN RESOURCES & PAYROLL SERVICES

| | | | | | | | | | |
|--------------------|--------------|--------------|----------|-------------|--------------|-----------|-------------|--------------|--------------|
| Salaries Regular | 1,222 | 1,243 | 21 | 1.7% | 1,603 | 39 | 2.4% | 1,642 | 74.4% |
| Vacancy Adjustment | 0 | (18) | (18) | 100.0% | (24) | 0 | -0.0% | (24) | 0.0% |
| | <u>1,222</u> | <u>1,225</u> | <u>2</u> | <u>0.2%</u> | <u>1,578</u> | <u>39</u> | <u>2.4%</u> | <u>1,618</u> | <u>75.5%</u> |
| Overtime | 2 | 4 | 2 | 52.3% | 5 | 0 | 0.0% | 5 | 35.8% |
| Car Allowances | 9 | 8 | (1) | -16.7% | 10 | 0 | 0.0% | 10 | 87.5% |
| Division Total | <u>1,233</u> | <u>1,236</u> | <u>3</u> | <u>0.3%</u> | <u>1,594</u> | <u>39</u> | <u>2.4%</u> | <u>1,633</u> | <u>75.5%</u> |

FINANCIAL SERVICES

| | | | | | | | | | |
|--------------------|--------------|--------------|-----------|-------------|--------------|-------------|--------------|--------------|--------------|
| Salaries Regular | 1,937 | 2,018 | 81 | 4.0% | 2,687 | 0 | 0.0% | 2,664 | 72.7% |
| Vacancy Adjustment | 0 | (30) | (30) | 100.0% | (29) | (11) | 27.5% | (40) | 0.0% |
| | <u>1,937</u> | <u>1,988</u> | <u>51</u> | <u>2.6%</u> | <u>2,658</u> | <u>(11)</u> | <u>-0.4%</u> | <u>2,624</u> | <u>73.8%</u> |
| Overtime | 12 | 0 | (12) | | 3 | (3) | | 0 | |
| Car Allowances | 9 | 9 | 0 | 0.0% | 12 | (0) | -0.1% | 12 | 76.9% |
| Division Total | <u>1,958</u> | <u>1,997</u> | <u>39</u> | <u>1.9%</u> | <u>2,672</u> | <u>(14)</u> | <u>-0.5%</u> | <u>2,635</u> | <u>74.3%</u> |

POLICE SERVICES

| | | | | | | | | | |
|---------------------|---------------|---------------|------------|-------------|---------------|------------|-------------|---------------|--------------|
| Salaries Regular | 10,154 | 10,767 | 613 | 5.7% | 14,038 | 215 | 1.5% | 14,253 | 71.2% |
| Vacancy Adjustment | 0 | (205) | (205) | 100.0% | (275) | 0 | -0.0% | (275) | 0.0% |
| | <u>10,154</u> | <u>10,562</u> | <u>408</u> | <u>3.9%</u> | <u>13,763</u> | <u>215</u> | <u>1.5%</u> | <u>13,978</u> | <u>71.2%</u> |
| Overtime | 698 | 311 | (387) | -124.3% | 451 | 0 | 0.0% | 451 | 154.7% |
| Car Allowances | 13 | 13 | (0) | -2.6% | 17 | 0 | 0.0% | 17 | 76.9% |
| External Recoveries | (2,092) | (1,469) | 623 | -42.4% | (1,958) | 0 | 0.0% | (1,958) | 106.8% |
| Division Total | <u>8,773</u> | <u>9,417</u> | <u>644</u> | <u>6.8%</u> | <u>12,273</u> | <u>215</u> | <u>1.7%</u> | <u>12,488</u> | <u>70.3%</u> |

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

SALARY VACANCY ADJUSTMENT (\$ 000's)

| | 2018 to Sep 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 | 11,190 | 11,410 | 220 | 1.9% | 15,091 | 102 | 0.7% | 15,194 | 73.6% |
| Vacancy Adjustment | 0 | 0 | 0 | | 0 | 0 | | 0 | |
| | 11,190 | 11,410 | 220 | 1.9% | 15,091 | 102 | 0.7% | 15,194 | 73.6% |
| Overtime | 173 | 165 | (8) | -4.6% | 237 | (17) | -7.7% | 220 | 78.5% |
| Car Allowances | 6 | 6 | 0 | 0.0% | 8 | 0 | 0.0% | 8 | 76.9% |
| External Recoveries | (63) | (58) | 6 | -10.2% | (70) | (0) | 0.0% | (70) | 90.6% |
| Division Total | 11,306 | 11,524 | 218 | 1.9% | 15,267 | 85 | 0.6% | 15,352 | 73.6% |
| ENGINEERING & TRANSPORTATION SERVICES | | | | | | | | | |
| Salaries Regular | 4,063 | 4,319 | 256 | 5.9% | 5,765 | 0 | 0.0% | 5,765 | 70.5% |
| Vacancy Adjustment | 0 | (36) | (36) | 100.0% | (48) | 0 | 0.0% | (48) | 0.0% |
| | 4,063 | 4,283 | 220 | 5.1% | 5,717 | 0 | 0.0% | 5,717 | 71.1% |
| Overtime | 169 | 65 | (104) | -160.7% | 100 | 0 | 0.0% | 100 | 169.5% |
| Car Allowances | 11 | 12 | 1 | 8.7% | 16 | 0 | 0.0% | 16 | 68.5% |
| External Recoveries | 0 | 0 | 0 | | 0 | 0 | | 0 | |
| Division Total | 4,243 | 4,360 | 116 | 2.7% | 5,833 | 0 | 0.0% | 5,833 | 72.8% |
| CORPORATE SERVICES | | | | | | | | | |
| Salaries Regular | 3,973 | 4,217 | 243 | 5.8% | 5,606 | 0 | 0.0% | 5,606 | 70.9% |
| Vacancy Adjustment | 0 | (59) | (59) | 100.0% | (79) | 0 | -0.0% | (79) | 0.0% |
| | 3,973 | 4,157 | 184 | 4.4% | 5,526 | 0 | 0.0% | 5,526 | 71.9% |
| Overtime | 54 | 42 | (12) | -28.7% | 56 | 0 | 0.0% | 56 | 96.7% |
| Car Allowances | 14 | 13 | (0) | -2.6% | 18 | 0 | 0.0% | 18 | 76.9% |
| Division Total | 4,041 | 4,212 | 172 | 4.1% | 5,600 | 0 | 0.0% | 5,600 | 72.2% |
| PLANNING & DEVELOPMENT SERVICES | | | | | | | | | |
| Salaries Regular | 3,313 | 3,623 | 310 | 8.6% | 4,822 | 0 | 0.0% | 4,822 | 68.7% |
| Vacancy Adjustment | 0 | (51) | (51) | 100.0% | (68) | 0 | -0.0% | (68) | 0.0% |
| | 3,313 | 3,572 | 259 | 7.2% | 4,753 | 0 | 0.0% | 4,753 | 69.7% |
| Overtime | 42 | 11 | (32) | -291.1% | 14 | 0 | 0.0% | 14 | 293.7% |
| Car Allowances | 70 | 79 | 10 | 12.0% | 105 | 0 | 0.0% | 105 | 66.0% |
| Division Total | 3,425 | 3,662 | 237 | 6.5% | 4,873 | 0 | 0.0% | 4,873 | 70.3% |
| PARKS, CULTURE & COMMUNITY SERVICES | | | | | | | | | |
| Salaries Regular | 11,056 | 11,385 | 329 | 2.9% | 14,924 | 162 | 1.1% | 15,086 | 73.3% |
| Vacancy Adjustment | 0 | (133) | (133) | 100.0% | 0 | (177) | 100.0% | (177) | 0.0% |
| | 11,056 | 11,252 | 197 | 1.7% | 14,924 | (15) | -0.1% | 14,909 | 74.2% |
| Overtime | 192 | 41 | (152) | -374.6% | 84 | (34) | -68.7% | 50 | 388.5% |
| Car Allowances | 34 | 33 | (1) | -2.5% | 46 | (2) | -3.6% | 44 | 76.9% |
| Division Total | 11,282 | 11,326 | 44 | 0.4% | 15,053 | (50) | -0.3% | 15,003 | 75.2% |
| LIBRARY SERVICES | | | | | | | | | |
| Salaries Regular | 2,916 | 3,023 | 107 | 3.5% | 4,007 | 17 | 0.4% | 4,024 | 72.5% |
| Vacancy Adjustment | 0 | (43) | (43) | 100.0% | (57) | 0 | 0.0% | (57) | 0.0% |
| | 2,916 | 2,980 | 64 | 2.1% | 3,950 | 17 | 0.4% | 3,967 | 73.5% |
| Overtime | 9 | 0 | (9) | | 0 | 0 | | 0 | |
| Car Allowances | 4 | 4 | 0 | 0.0% | 5 | 0 | 0.0% | 5 | 76.9% |
| Division Total | 2,929 | 2,984 | 55 | 1.8% | 3,956 | 17 | 0.4% | 3,973 | 73.7% |

DISTRICT OF WEST VANCOUVER
CAPITAL PROGRAM SUMMARY - GENERAL FUND & CEMETERY
FOR THE PERIOD ENDING SEPTEMBER 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 | 1,455 | 555 | 900 | 1,438 | 17 | |
| Equipment | 2018 | 1,555 | 1,027 | 528 | 1,594 | -38 | |
| Facilities Maintenance | 2018 | 5,019 | 1,667 | 3,352 | 5,008 | 11 | ¹ |
| Grounds & Parks | 2018 | 2,278 | 297 | 1,980 | 2,457 | -180 | ² |
| Transportation Infrastructure | 2018 | 6,180 | 1,301 | 4,879 | 5,768 | 412 | ⁴ |
| Vehicle Fleet | 2018 | 650 | 584 | 66 | 651 | -2 | |
| | Total 2018 | 17,137 | 5,431 | 11,705 | 16,916 | 221 | |
| Information Technology | 2017 | 776 | 740 | 36 | 835 | -59 | |
| Equipment | 2017 | 875 | 787 | 88 | 830 | 45 | |
| Facilities Maintenance | 2017 | 4,625 | 3,085 | 1,539 | 3,517 | 1,107 | ¹ |
| Grounds & Parks | 2017 | 2,251 | 1,804 | 447 | 2,173 | 78 | ³ |
| Transportation Infrastructure | 2017 | 6,873 | 3,038 | 3,835 | 7,556 | -683 | ⁴ |
| Vehicle Fleet | 2017 | 615 | 592 | 23 | 638 | -23 | |
| | Total 2017 | 16,015 | 10,045 | 5,970 | 15,548 | 467 | |
| Facilities Maintenance | 2016 | 0 | 51 | -51 | 48 | -48 | ¹ |
| Transportation Infrastructure | 2016 | 0 | 670 | -670 | 671 | -671 | ⁴ |
| | Total 2016 | 0 | 721 | -721 | 719 | -719 | |
| Information Technology | 17/18 | 481 | 189 | 291 | 481 | 0 | |
| Facilities Maintenance | 17/18 | 1,077 | 1,389 | -311 | 778 | 300 | ¹ |
| Transportation Infrastructure | 17/18 | 2,560 | 0 | 2,092 | 1,659 | 901 | ⁴ |
| | Total 17/18 | 4,118 | 1,578 | 2,072 | 2,917 | 1,201 | |
| Total - General Fund | | 37,270 | 17,775 | 19,027 | 36,101 | 1,170 | |
| 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. Overall, the facility projects which are proceeding are anticipated to be on budget.

² Over budget due to expenditures relating to Brissenden Park that have been approved by Council.

³ Continued funding will be sought in 2019 for projects not completed within the 2 year funding window.

⁴ Horseshoe Bay streetscape improvements project is on hold. 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 SEPTEMBER 30, 2018
(\$ 000's)**

| | Category | Budget | 2012-2016 | 2017 | 2018 | Sub-total | Total Actual | Remaining Budget | Total Project Forecast | Notes |
|---------------------|----------------------------|---------------|---------------|---------------|------------|---------------|---------------|------------------|------------------------|--------------|
| 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 | ¹ |

¹ This project will be completed by the end of 2018, with any remaining unspent funds returned to the Capital Facilities Reserve.

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

| Fund | Budget 2018 | Actual 2018 | Open PO's 2018 | Total Actual + Committed 2018 | Remaining Budget | Total Project Forecast | Project Forecast Variance |
|--------------------------|-------------|-------------|-------------------|-------------------------------------|---------------------|---------------------------|---------------------------------|
| Water Utility Fund | 5,269 | 2,269 | 628 | 2,897 | 2,373 | 4,719 | 551 |
| Sewer Utility Fund | 9,146 | 3,093 | 6,705 | 9,798 | -652 | 7,272 | 1,875 |
| 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 favourable variance at year end, primarily due to delays in the schedule of work, with completion planned in 2019.

DISTRICT OF WEST VANCOUVER
FOR THE PERIOD ENDING SEPTEMBER 30, 2018

RESERVE SCHEDULE (\$ 000's)

| | Opening Balances 2018/01/01 | Current Transactions | | | Current Balances 2018/09/30 |
|---|-----------------------------------|-------------------------|----------|-----------------------------|-----------------------------------|
| | | Revenues & Transfers | Interest | Expenditures & Transfers | |
| 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 | 5,631 |
| 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 | 375 | 0 | -1,066 | 30,072 |
| <i>Threshold Value ⁵</i> | 18,000 | | | | |
| Amenity Contributions Fund | 21,772 | 13,302 | 0 | -49 | 35,025 |
| <i>Non-Restricted</i> | 11,897 | 13,302 | 0 | -49 | 25,150 |
| <i>Restricted ⁶</i> | 5,858 | 0 | 0 | 0 | 5,858 |
| <i>Affordable Housing</i> | 4,017 | 0 | 0 | 0 | 4,017 |
| Land Reserve Fund | 0 | 1,791 | 0 | 0 | 1,791 |
| Borrowed Funds - Police Services | | | | | |
| Municipal Hall Project ⁷ | 742 | 0 | 0 | 0 | 742 |
| Operating Reserves | 4,183 | 98 | 0 | -65 | 4,216 |
| Other Reserves | 2,013 | 205 | 0 | 0 | 2,218 |
| 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 | 28,757 | 0 | -1,180 | 103,585 |
| DEVELOPMENT COST CHARGES (DCCs) | 23,295 | 129 | 0 | 0 | 23,423 |
| TOTAL RESERVES & DCCs | 99,304 | 28,885 | 0 | -1,180 | 127,008 |
| TRUST FUNDS | | | | | |
| Seniors' Accounts | 290 | 102 | 0 | -26 | 366 |
| Library Accounts | 3 | 0 | 0 | -3 | 0 |
| Cemetery Care Fund | 5,663 | 0 | 0 | 0 | 5,663 |
| Other | 505 | 13 | 0 | 0 | 518 |
| | 6,461 | 115 | 0 | -29 | 6,547 |
| TOTAL RESERVES, DCCs & TRUST FUNDS | 105,765 | 29,000 | 0 | -1,210 | 133,555 |

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 Reserve 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 The 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 Police Services Municipal Hall project loan.

DISTRICT OF WEST VANCOUVER
FOR THE PERIOD ENDING SEPTEMBER 30, 2018

RESERVE SCHEDULE (\$ 000's)

| | Opening Balances 2018/01/01 | Current Transactions | | | Current Balances 2018/09/30 |
|--|--------------------------------|----------------------|----------|--------------------------|--------------------------------|
| | | 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</i> ¹ 537 | | | | | |
| 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 | 400 | 0 | 0 | 0 | 400 |
| Legal Reserve (Est 2016) | 700 | 0 | 0 | 0 | 700 |
| Corporate Training Initiatives | 80 | 0 | 0 | 0 | 80 |
| TOTAL OPERATING RESERVES | 4,183 | 98 | 0 | -65 | 4,216 |
| OTHER RESERVES | | | | | |
| Artificial Turf Replacement | 997 | 72 | 0 | 0 | 1,068 |
| Rutledge Field Replacement | 328 | 39 | 0 | 0 | 367 |
| 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 | 95 | 0 | 0 | 479 |
| TOTAL OTHER RESERVES | 2,013 | 205 | 0 | 0 | 2,219 |
| Note: | | | | | |
| 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 | 3 | 0 | 0 | 2,009 |
| | 6,074 | 3 | 0 | 0 | 6,077 |
| Underground Wiring | 1,556 | 3 | 0 | 0 | 1,559 |
| Parks & Open Space | | | | | |
| Major - Principal | 2,916 | 49 | 0 | 0 | 2,964 |
| Major - Interest | 1,018 | 0 | 0 | 0 | 1,018 |
| Ambleside Waterfront - Principal | 97 | 15 | 0 | 0 | 113 |
| Ambleside Waterfront - Interest | 158 | 0 | 0 | 0 | 158 |
| Local - Principal | 4,976 | 38 | 0 | 0 | 5,014 |
| Local - Interest | 1,344 | 0 | 0 | 0 | 1,344 |
| | 10,510 | 101 | 0 | 0 | 10,611 |
| OTHER FUNDS | | | | | |
| Water Utility | | | | | |
| Areas 2 & 3 | 0 | 0 | 0 | 0 | 0 |
| Areas 4 & 5 | 1,066 | 7 | 0 | 0 | 1,073 |
| | 1,066 | 7 | 0 | 0 | 1,073 |
| Sewer Utility | | | | | |
| Drainage | 4,089 | 15 | 0 | 0 | 4,104 |
| TOTAL GENERAL AND OTHER FUNDS' DCCs | 23,295 | 129 | 0 | 0 | 23,423 |

DISTRICT OF WEST VANCOUVER
FOR THE PERIOD ENDING SEPTEMBER 30, 2018

RESERVE SCHEDULE (\$ 000's)

| | Opening Balances 2018/01/01 | Current Transactions | | | Current Balances 2018/09/30 |
|----------------------------------|-----------------------------------|-------------------------|----------|-----------------------------|-----------------------------------|
| | | Revenues & Transfers | Interest | Expenditures & Transfers | |
| Trust Funds¹ | | | | | |
| Seniors' Accounts | | | | | |
| Building | 0 | 0 | 0 | 0 | 0 |
| Friends of the Centre | 20 | 0 | 0 | 0 | 20 |
| General Projects | 37 | 2 | 0 | 0 | 39 |
| Leisure Living Crafts | 38 | 3 | 0 | -1 | 40 |
| Woodworking | 2 | 2 | 0 | -1 | 3 |
| Green Thumb | 5 | 0 | 0 | 0 | 5 |
| Photo Club | 14 | 4 | 0 | -2 | 15 |
| Hiking | 3 | 0 | 0 | 0 | 3 |
| Keynote Singers | 4 | 1 | 0 | -3 | 2 |
| Quilting | 12 | 1 | 0 | 0 | 12 |
| Computer Club | 1 | 0 | 0 | 0 | 1 |
| Stained Glass | 3 | 0 | 0 | -1 | 2 |
| Computer Equipment | 15 | 0 | 0 | -1 | 14 |
| Fundraising Events | 137 | 91 | 0 | -18 | 210 |
| | <u>290</u> | <u>102</u> | <u>0</u> | <u>-26</u> | <u>366</u> |
| Memorial Library Accounts | | | | | |
| Adams | 0 | 0 | 0 | 0 | 0 |
| Welch | 3 | 0 | 0 | -3 | 0 |
| | <u>3</u> | <u>0</u> | <u>0</u> | <u>-3</u> | <u>0</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> |
| TOTAL TRUST FUND | <u>799</u> | <u>114</u> | <u>0</u> | <u>-29</u> | <u>884</u> |

Notes:

¹ Interest is paid on these accounts at year end, and generally the amounts are too low to be shown in this report.

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

Purchasing:

| | 2014 | 2015 | 2016 | 2017 | 2018 Q3 |
|---------------------------|------------|------------|------------|------------|------------|
| Quotations | 169 | 162 | 194 | 278 | 194 |
| Tenders | 16 | 26 | 25 | 31 | 27 |
| Request for Proposals/EOI | 93 | 85 | 96 | 93 | 93 |
| Total # of files | 278 | 273 | 315 | 402 | 314 |

Purchase Orders count

| | 2014 | 2015 | 2016 | 2017 | 2018 |
|--|------|------|------|------|------|
| | 1925 | 2205 | 1970 | 2402 | 1451 |

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 | \$730,246 |
| 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 | 46 |
| Total # of Pcards | n/a | n/a | 208 | \$206 | \$227 |
| Total # of transactions | 9,149 | 9,296 | 8,410 | 9,918 | 7,141 |
| Total \$ Spent | \$1,247,437 | \$1,322,402 | \$1,231,597 | \$1,585,299 | \$1,244,286 |

Stores - Operations Ctre

| | 2014 | 2015 | 2016 | 2017 | 2018 |
|---|-------------|-------------|-------------|-------------|-------------|
| Fleet size count | n/a | 127 | 130 | 133 | 136 |
| Auto part orders count | 1645 | 1753 | 1646 | 1669 | 998 |
| Inventory Issues count (all) | 521,181 | 567,057 | 572,458 | 565,811 | 415,458 |
| Inventory Issues count (fuel) | 480,524 | 515,594 | 523,906 | 528,977 | 387,117 |
| Inventory Issues count (all, less fuel) | 40,657 | 51,463 | 48,552 | 36,834 | 28,341 |
| Inventory Issues value (all) | \$1,663,249 | \$1,772,502 | \$1,889,975 | \$1,817,572 | \$1,464,882 |
| Inventory Issues value (fuel) | \$610,800 | \$573,422 | \$545,864 | \$601,921 | \$520,567 |
| Inventory Issues value (all, less fuel) | \$1,052,449 | \$1,199,080 | \$1,344,111 | \$1,215,651 | \$944,315 |

Risk Management

| | 2014 | 2015 | 2016 | 2017 | 2018 |
|-------------------------------|------|------|----------|----------|----------|
| Fleet accident claims (#) | 48 | 63 | 63 | 63 | 43 |
| Property damage recovery (#) | 16 | 15 | 20 | 13 | 5 |
| Property damage recovery (\$) | n/a | n/a | \$12,790 | \$19,649 | \$13,042 |
| Claim Files (#) MIA | 15 | 52 | 48 | 32 | 33 |
| Claim Files (#) Other | 58 | 61 | 41 | 43 | 27 |
| Total (#) RM Files | 137 | 191 | 172 | 75 | 60 |

DISTRICT OF WEST VANCOUVER
CONTRACTS AWARDED (OVER \$75K)
FOR THE PERIOD ENDING SEPTEMBER 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 | \$5,735,614 Yes | 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 | \$99,970 Yes | |
| 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 Aqautic Centre Change Room Renovation | \$211,276 Pax Construction Ltd. | \$242,455 2 | Invited Tender Facilities | tbd No | 6 invited - 4 declined |
| T18 23 Ice Arena Plant Renewal | \$566,372 Fraser Valley Refrigeration Ltd. | \$682,526 2 | Public Tender Facilities | tbd No | |
| T18 34 Utility Service Vans M010 & M012 | \$339,548 Metro Motors | \$339,548 1 | Public Tender Engineering | \$339,548 Yes | |
| 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 79A Rectangular Rapid Flashing Beacons - various locations | \$410,000 Fraser City Installations | \$474,432 2 | Public Tender Engineering | tbc No | |
| RFP18 88 Cypress Falls Park Drainage & Irrigation | \$98,750 TDS West Systems | \$141,588 3 | Public RFP Parks | \$98,750 Yes | |
| T18 094 2018 Drainage Projects | \$166,625 Luxton Construction | \$259,986 3 | Public Tender Engineering | \$176,030 Yes | |
| T18 104 Ambleside Par 3 Washroom Renovations | \$95,245 Ferrari Integrated Property Solutions | \$95,245 1 | Select Bidding Facilities | \$100,543 Yes | 3 invited - 2 declined |
| T18 105 John Lawson Park Washroom Renovation | \$110,725 Ferrari Integrated Property Solutions | \$110,725 1 | Select Bidding Facilities | \$110,725 Yes | Select Bidding approved by Purchasing Manager following Public EOI for washroom renovations |
| T18 106 Whytecliff Park Washroom Renovation - Upper | \$129,170 Ferrari Integrated Property Solutions | \$138,585 2 | Select Bidding Facilities | tbc No | Select Bidding approved by Purchasing Manager following Public EOI for washroom renovations |
| T18 107 Dundarave Washroom Renovation | \$125,995 Ferrari Integrated Property Solutions | \$149,498 2 | Select Bidding Facilities | tbc No | Select Bidding approved by Purchasing Manager following Public EOI for washroom renovations |
| T18 151 Traffic Signal Modifications 15th Street at Fulton & Inglewood | \$281,800 Fraser City Installations | \$281,800 1 | Public Tender Engineering | tbc No | |
| Q18 244 2100 Block Marine Hydro Undergrounding | \$172,950 BC Hydro | \$172,950 1 | Sole Source Engineering | tbc No | |

DISTRICT OF WEST VANCOUVER
DOCUMENTED SAVINGS
FOR THE PERIOD ENDING SEPTEMBER 30, 2018

| Documented Savings | Value | Total Value |
|---|-----------|------------------|
| Year to Date | | \$730,246 |
| Ongoing/annual savings from prior years | | \$116,377 |
| 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 | |
| Property Insurance - annual saving - 2015 vs 2014 | \$25,125 | |
| T17 241 - Aquatic Centre Change Room Renovation & Addition Phase 1 | \$31,179 | |
| RFP18 08 - Cellular Mobility Services - annual savings vs prior contract | \$30,000 | |
| Successful vs. Average | | \$613,869 |
| Q18 021 - John Richardson Park Landscape Maintenance - successful vs average | \$34,590 | |
| T18 023 - Arena Plant Renewal - successful vs average | \$116,154 | |
| 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 | |
| T18 079A - Rectangular Rapid Flashing Beacons - various locations | \$64,433 | |
| RFP18 078 - Cemetery Expansion Design - successful vs average | \$20,083 | |
| RFP18 088 - Cypress Falls Park Drainage & Irrigation - successful vs average | \$42,838 | |
| RFP18 089 - Dunderave Streetscape Study - successful vs average | \$34,041 | |
| T18 094 - 2018 Drainage Improvements - Willow Creek & Ross Crescent | \$93,361 | |
| T18 106 Whytecliff Park Washroom Renovation - Upper - successful vs average | \$9,415 | |
| T18 107 Dunderave Washroom Renovation - successful vs average | \$23,503 | |
| RFP18 117 - Reservoir Seismic Analysis - successful vs average | \$15,718 | |
| RFP17 265 - Ambleside Off-Street Parking Strategy | \$9,534 | |
| T17 205 - Ductile Iron Water Main Pipe - Coop Contract | \$4,275 | |
| Towing - RFP15 220 - successful vs average - annual saving | \$18,000 | |