

COUNCIL AGENDA/INFORMATION

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Director	CAO

DISTRICT OF WEST VANCOUVER

750 – 17TH STREET, WEST VANCOUVER, BC V7V 3T3

FINANCE COMMITTEE REPORT

Date: July 21, 2010
From: Kerry Won, Acting Director of Finance
Subject: **Mid-Year Review 2010**

Purpose

This report presents, for review with the Finance Committee, and ultimate posting to the web for the information of residents, our Mid-Year Review of operations to June 30, 2010.

Executive Summary

Our annual cycle of financial reporting, in addition to ongoing monthly internal reviews, includes more formal quarterly reviews for the information of Council and residents.

The Mid-Year Review compares budgeted revenues and expenditures with year-to-date actuals, and projects results through to year end.. Where warranted, corrective action is proposed in order to achieve year-end targets.

The attached review to June 30, 2010 indicates a net-bottom-line surplus of \$140,000 - and identifies some areas for further review and monitoring during the balance of the year. Accordingly, staff do not recommend any budget adjustments at this time.

Kerry Won.
Acting Director of Finance



JUNE 30, 2010
MID-YEAR REVIEW

INTRODUCTION

MID-YEAR RESULTS IN BRIEF

OPERATING REVIEW

General Fund
 Summary
 Revenues
 Divisional Expenditure
Water Utility
Sewer Utility
Solid Waste

CAPITAL REVIEW

General Fund Capital

District of West Vancouver Mid-Year Operating Review 2010

Introduction

The Mid-Year Operating Review is one component of our annual cycle of quarterly financial reporting. This component emphasizes a financial review of actual results to June 30, and projection through to the end of the year in order to identify anticipated financial challenges.

The Mid-Year Review is a valuable but time consuming process involving all District departments – an in-depth analysis and documentation of financial progress.

While the review is not intended to predict with precision what the year-end bottom line surplus will be, it is intended to identify significant variances (both positive and negative) from approved budgets. Once identified, such variances are further analyzed as to possible corrective action during the balance of the year, or alternatively the need to propose formal budget amendments to recognize a new reality. The review also identifies areas of potential risk that cannot be quantified at this time, and flags those items for ongoing tracking.

* * * * *

Departments are accountable for bottom-line results, which means delivering approved service levels and accomplishing work programs within overall operating budget limits. In most departments there are elements of unforeseen service demands and the potential for unusual circumstances that must be accommodated. Thus, departments commonly defer less essential expenditures to later in the year, pending confirmation that remaining budgets are adequate. Departments are expected to absorb unusual and unforeseen items, and to reprioritize work programs to fit within existing budgets by year-end. Thus mid-year under-expenditures are usually a reflection of this caution, and usually not indicative of a true trend through to year-end. The seasonality of certain operations further complicates the projection of future results.

Mid-Year Results in Brief

Following are the challenges/opportunities identified in the course of the review:

- Taxation revenues will be \$75,000 under budget, due to an overprovision for specified area levies, net of new supplementary rolls.
- Parking tickets are projected to be \$135,000 under budget, due to a combination of more voluntary compliance/redirection of Bylaw enforcement resources. A review of enforcement practices is underway.
- Revenues in Planning are projected to be significantly over budget – by some \$750,000 - as a result of the strong recovery in construction activity.
- Legal costs, predominantly as a result of labour and bylaw issues, are projected to be almost \$50,000 over budget by year end. A review of legal costs is underway, for presentation to Council in September.
- Parks and Community Services, responding to programming activity levels, anticipates a net bottom line surplus of some \$69,000 by year end.
- Other operating divisions, on a net bottom line basis, are projected to be either at or under budget by year end.
- The net impact of the above items is a forecast surplus of \$140,000.
- Areas of risk for ongoing monitoring include the following -
 - Provincial Revenue Sharing of traffic fines has not yet been confirmed by the Province. It was budgeted at 2010 levels, but 2009 and 2010 amounts were accelerated as economic stimulus measures, and the impact, if any, on 2011 levels is unknown.
 - Fire and Police labour contracts expired December 31, 2009 and March 31, 2010 respectively.
The 2010 budget contains provision for contract increases, assumed effective April 1, 2010, of 1.5% for Police and .5% for Fire.
These provisions are likely low, but negotiations have not yet indicated where final contracts may end up.
 - Interest revenues in response to changing interest rates are traditionally a caution, as well as the potential impact of extreme winter weather events.

The capital program in all significant respects is projected to be carried out within established budgets, with the exception of two multi-year projects with 2010 negative variances that are under budget overall, and \$85,645 of legal and property transfer costs not budgeted for the Argyle property acquisition.

DISTRICT OF WEST VANCOUVER
GENERAL FUND BUDGET
2010
DEPARTMENTAL NET EXPENDITURE SUMMARY

	Revenues			Expenditures			Net Position		
	Annual Budget	Year End Projection	Variance	Annual Budget	Year End Projection	Variance	Annual Budget	Year End Projection	Variance
Administration	23,800	23,800	-	2,168,560	2,168,560	-	2,144,760	2,144,760	-
Sustainability & Culture	364,100	364,100	-	1,935,051	1,935,051	-	1,570,951	1,570,951	-
HR & Payroll	-	-	-	1,097,536	1,097,536	-	1,097,536	1,097,536	-
Financial Services	44,525	44,525	-	4,322,176	4,322,176	-	4,277,651	4,277,651	-
Police Services	1,055,425	1,055,425	-	12,539,684	12,539,684	-	11,484,259	11,484,259	-
Fire Services	521,800	521,800	-	12,287,951	12,287,951	-	11,766,151	11,766,151	-
Engineering & Transportation	263,500	251,000	(12,500)	3,210,177	3,197,677	12,500	2,946,677	2,946,677	-
Planning, Lands & Permits	3,967,640	4,578,783	611,143	3,749,749	3,868,804	(119,055)	(217,891)	(709,979)	492,088
Parks & Community Services	8,718,717	8,616,151	(102,566)	16,513,288	16,341,881	171,407	7,794,571	7,725,730	68,841
Library Services	516,788	522,788	6,000	3,965,432	3,971,432	(6,000)	3,448,644	3,448,644	-
	15,476,295	15,978,372	502,077	61,789,604	61,730,752	58,852	46,313,309	45,752,380	560,929

Projected
Divisional
Positive
Variance

DISTRICT OF WEST VANCOUVER
GENERAL FUND BUDGET
2010
MID-YEAR - FINAL SUMMARY

	2010					Notes
	Annual Budget	YTD Actual	%	Year End Projection	Variance	
REVENUE						
General Taxation	52,883,611	52,066,892	98.46%	52,808,309	(75,302)	
Fees & Charges	12,263,767	5,692,707	46.42%	12,005,701	(258,066)	
Licences & Permits	3,255,140	2,380,319	73.12%	4,006,283	751,143	
Other Revenue	4,903,523	2,634,661	53.73%	4,910,835	7,312	
Government Grants	1,046,663	56,747	5.42%	1,055,663	9,000	
2010 Olympics Fundraising	497,000	307,794	61.93%	497,000	-	
Other Transfers	517,315	-	0.00%	517,315	-	
	<u>75,367,019</u>	<u>63,139,120</u>	<u>83.78%</u>	<u>75,801,106</u>	<u>434,087</u>	
EXPENDITURE						
Administration	2,168,560	1,032,911	47.63%	2,168,560	-	
Sustainability & Culture	1,935,051	856,654	44.27%	1,935,051	-	
Human Resources & Payroll	1,097,536	498,043	45.38%	1,097,536	-	
Financial Services	4,322,176	2,182,237	50.49%	4,322,176	-	
Police Services	12,539,684	6,568,472	52.38%	12,539,684	-	
Fire Services	12,287,951	5,970,352	48.59%	12,287,951	-	
Engineering & Transportation	3,210,177	1,211,862	37.75%	3,197,677	12,500	
Planning, Lands & Permits	3,749,749	1,808,742	48.24%	3,868,804	(119,055)	
Parks & Community Services	16,513,288	7,810,568	47.30%	16,341,881	171,407	
Library Services	3,965,432	2,029,827	51.19%	3,971,432	(6,000)	
	<u>61,789,604</u>	<u>29,969,668</u>	<u>48.50%</u>	<u>61,730,752</u>	<u>58,852</u>	
Legal & Other	250,186	162,784	65.07%	300,000	(49,814)	1
Severance & Labour Settlements	-	115,434	n/a	295,434	(295,434)	2
Property & Liability Insurance	1,165,000	901,536	77.39%	1,165,000	-	
Version 7 Budget Adjustment	-	-	n/a	-	-	3
Fiscal Services	1,072,320	231,055	21.55%	1,072,320	-	
Infrastructure Maintenance Reserve	7,653,000	3,826,500	50.00%	7,653,000	-	
Capital Facility Reserve	710,000	355,000	50.00%	710,000	-	
Grants In Aid	364,700	214,660	58.86%	364,700	-	
Special Projects	386,015	126,873	32.87%	386,015	-	
2010 Olympics Venue City	551,000	414,414	75.21%	551,000	-	
Third Party Works	957,240	799,133	83.48%	957,240	-	
Other Transfers	467,954	-	0.00%	475,266	(7,312)	
	<u>75,367,019</u>	<u>37,117,057</u>	<u>49.25%</u>	<u>75,660,727</u>	<u>(293,708)</u>	
BALANCING AMOUNT	<u>-</u>	<u>26,022,063</u>		<u>140,379</u>	<u>140,379</u>	

DISTRICT OF WEST VANCOUVER
GENERAL FUND BUDGET
2010
MID-YEAR - REVENUE SUMMARY

	2010					Notes
	Annual Budget	YTD Actual	% Rec'd	Year End Projection	Variance	
GENERAL TAXATION						
Municipal Taxes	51,766,311	51,835,126	100.1%	51,835,126	68,815	1
Specified Area	185,300	41,183	22.2%	41,183	(144,117)	2
Grants in Lieu	932,000	190,583	20.4%	932,000	-	
	52,883,611	52,066,892	98.5%	52,808,309	(75,302)	
FEES AND CHARGES						
Police	173,050	413,386	238.9%	173,050	-	
Engineering Admin	224,000	89,013	39.7%	206,500	(17,500)	
Parks & Community Services	8,718,717	4,618,706	53.0%	8,616,151	(102,566)	3
Cultural Services	349,100	283,492	81.2%	349,100	-	
Environmental Services	15,000	10,000	66.7%	15,000	-	
Library	146,100	82,804	56.7%	143,100	(3,000)	
Squamish Nation Band	1,714,000	-	0.0%	1,714,000	-	
Fire	521,800	77,490	14.9%	521,800	-	
Parking Tickets	390,000	108,816	27.9%	255,000	(135,000)	4
Vehicle Towing	12,000	9,000	75.0%	12,000	-	
	12,263,767	5,692,707	46.4%	12,005,701	(258,066)	
LICENCES AND PERMITS						
Business Licences	918,140	713,365	77.7%	918,140	-	
Inspection Permits	2,013,000	1,237,926	61.5%	2,370,000	357,000	5
Other Permits/Licences	324,000	429,028	132.4%	718,143	394,143	6
	3,255,140	2,380,319	73.1%	4,006,283	751,143	
OTHER REVENUE						
320 Taylor Lease	181,203	188,515	104.0%	188,515	7,312	
Other Rentals	1,322,455	668,530	50.6%	1,322,455	-	
Utility & Transit Admin Fees	485,000	249,052	51.4%	485,000	-	
Interest on Investments	800,000	-	0.0%	800,000	-	
Tax Penalties and Interest	500,000	17,163	3.4%	500,000	-	
Miscellaneous	477,925	213,394	44.7%	477,925	-	
Other Contributions - Library	179,700	5,255	2.9%	179,700	-	
Third Party Works	957,240	1,292,752	135.0%	957,240	-	
	4,903,523	2,634,661	53.7%	4,910,835	7,312	
GOVERNMENT GRANTS						
Provincial Revenue Sharing	829,845	-	0.0%	829,845	-	
Library	164,288	21,859	13.3%	173,288	9,000	
Other	52,530	34,888	66.4%	52,530	-	
	1,046,663	56,747	5.4%	1,055,663	9,000	
2010 OLYMPICS FUNDRAISING	497,000	307,794	n/a	497,000	-	
OTHER TRANSFERS	517,315	-	0.0%	517,315	-	
	75,367,019	63,139,120	83.8%	75,801,106	434,087	

DISTRICT OF WEST VANCOUVER
GENERAL FUND BUDGET
2010
MID-YEAR VARIANCE ANALYSIS NOTES

REVENUES

- | | |
|---|---|
| 1 Municipal Taxes | Due to supplementary assessment rolls issued subsequent to the completion of the budget, and an overprovision for specified area levies. |
| 2 Specified Area | |
| 3 Parks & Community Services | Lower than budget due to a shortfall in external recoveries and a reduction in some program areas. Offset by lower expenditures. |
| 4 Parking Tickets | Forecast lower than budgeted to reflect the reduction in the number of tickets issued as a result of higher public compliance and a redirecting of Bylaw resources to other areas of enforcement. |
| 5 Inspection Permits | Increase in Inspection Permits due to the steady increase in construction activity. |
| 6 Other Permits/Licences | Increase in Subdivision/Rezoning and Development Application fees due to higher than anticipated development activity, including the Evelyn Drive subdivision |

DISTRICT OF WEST VANCOUVER
GENERAL FUND BUDGET
2010
MID-YEAR - DIVISIONAL EXPENDITURE SUMMARY

	2010					Notes
	Annual Budget	YTD Actual	% Spent	Year End Projection	Variance	
ADMINISTRATION						
Mayor and Council	391,596	188,456	48.1%	391,596	-	
Chief Administration Officer	641,581	326,850	50.9%	641,581	-	
Legislative Services	706,079	315,908	44.7%	706,079	-	
Communications	429,304	201,697	47.0%	429,304	-	
	2,168,560	1,032,911	47.6%	2,168,560	-	
SUSTAINABILITY AND CULTURE						
Deputy CAO	220,154	110,097	50.0%	220,154	-	
Cultural Services	1,322,589	644,439	48.7%	1,322,589	-	
Environmental Services	178,463	61,601	34.5%	178,463	-	
Emergency Program	213,845	40,517	18.9%	213,845	-	
	1,935,051	856,654	44.3%	1,935,051	-	
HR & PAYROLL						
Human Resources	881,845	393,488	44.6%	881,845	-	
Payroll Services	215,691	104,555	48.5%	215,691	-	
	1,097,536	498,043	45.4%	1,097,536	-	
FINANCIAL SERVICES						
Finance	1,186,225	651,544	54.9%	1,186,225	-	
Taxes & Utilities	394,607	161,973	41.0%	394,607	-	
Information Systems	1,792,668	922,729	51.5%	1,792,668	-	
Business Support	371,770	155,086	41.7%	371,770	-	
Facilities Management	576,906	290,905	50.4%	576,906	-	
	4,322,176	2,182,237	50.5%	4,322,176	-	
POLICE SERVICES						
Chief Constable's Office	429,187	196,329	45.7%	429,187	-	
Administrative Support	3,606,713	1,933,532	53.6%	3,606,713	-	
Operations Division	6,554,599	3,645,205	55.6%	6,554,599	-	
Support Delivery	1,949,185	793,406	40.7%	1,949,185	-	
	12,539,684	6,568,472	52.4%	12,539,684	-	
FIRE & RESCUE SERVICES						
Administrative Support	572,868	292,451	51.1%	572,868	-	
Fire Prevention	498,763	250,640	50.3%	498,763	-	
Emergency Services	11,216,320	5,427,261	48.4%	11,216,320	-	
	12,287,951	5,970,352	48.6%	12,287,951	-	
ENG & TRANSPORTATION						
Engineering Services	1,025,514	481,155	46.9%	1,013,014	12,500	
Roads and Traffic	2,184,663	730,707	33.4%	2,184,663	-	
	3,210,177	1,211,862	37.8%	3,197,677	12,500	
PLANNING, LANDS, PERMITS						
Planning & Development	1,681,375	721,538	42.9%	1,681,375	-	
Permits & Inspections	1,215,480	629,758	51.8%	1,263,997	(48,517)	
Bylaw Enforcement	852,894	457,446	53.6%	923,432	(70,538)	
Land Sale Costs	-	-	n/a	-	-	
	3,749,749	1,808,742	48.2%	3,868,804	(119,055)	1
PARKS & COMM SERVICES						
Central Administration	383,943	194,642	50.7%	383,943	-	
Community Services	11,740,445	5,442,222	46.4%	11,565,595	174,850	
Parks Maintenance	4,388,900	2,173,704	49.5%	4,392,343	(3,443)	
	16,513,288	7,810,568	47.3%	16,341,881	171,407	2
LIBRARY SERVICES						
Administrative Support	515,238	271,653	52.7%	516,238	(1,000)	
Public Services	1,812,686	899,274	49.6%	1,812,686	-	
Support Services	1,434,308	758,587	52.9%	1,439,308	(5,000)	
Fundraising & Partnerships	203,200	100,313	49.4%	203,200	-	
	3,965,432	2,029,827	51.2%	3,971,432	(6,000)	
	61,789,604	29,969,668	48.5%	61,730,752	58,852	

DISTRICT OF WEST VANCOUVER
GENERAL FUND BUDGET
2010
MID-YEAR VARIANCE ANALYSIS NOTES
EXPENDITURES

- | | | |
|----------|---------------------------------------|---|
| 1 | Planning, Lands, Permits | Forecast increased to reflect higher than budgeted temporary salaries. |
| 2 | Parks & Community Services | Reflects a reduction in costs related to the lower than budgeted program revenue and the curtailing of some activities to compensate. |

DISTRICT OF WEST VANCOUVER
WATER UTILITY - MIDYEAR REVIEW
2010

	2009					
	Annual Budget	YTD Actual	% Budget	Year End Projection	Variance	
REVENUES						
User Fees	8,124,400	3,571,646	43.96%	8,124,400	0	1
Meter Rental Charges	580,000	287,512	49.57%	580,000	0	
MicroPower Generation	35,000	6,798	19.42%	35,000	0	2
Debt Proceeds	580,000	0	0.00%	580,000	0	
Sundry	28,000	27,800	36.32%	27,800	(200)	
Government Grants	1,400,000	10,000	0.71%	983,400	(416,600)	3
	10,747,400	3,903,756	36.32%	10,330,600	(416,800)	
EXPENDITURE						
Water Purchases	2,638,000	474,695	17.99%	2,638,000	0	4
Debt Service	1,629,900	659,190	40.44%	1,629,900	0	
Operations & Maintenance	3,132,800	1,316,058	42.01%	3,132,800	0	
	7,400,700	2,449,943	33.10%	7,400,700	0	
Capital Program						
System Rehabilitation	1,028,000	463,238	45.06%	1,027,800	200	
Eagle Lake & Montizambert	2,680,000	140,959	5.26%	2,050,000	630,000	3
	11,108,700	3,054,140	27.49%	10,478,500	630,200	
NET REVENUE (EXPENDITURE)	(361,300)	849,616		(147,900)	213,400	

VARIANCE NOTES

- 1 Second quarter revenues are incomplete - preliminary only
- 2 Micro-hydro revenue is seasonal, relating to amount of water in Eagle lake
- 3 The Montizambert project will now extend into 2011, as will grant progress payments
- 4 Lower spending results from seasonal variations and timing of invoices from Metro Vancouver

DISTRICT OF WEST VANCOUVER
SEWER UTILITY - MIDYEAR REVIEW
2009

	2009					
	Annual Budget	YTD Actual	% Budget	Year End Projection	Variance	
REVENUES						
User Fees	8,466,100	4,491,570	53.05%	8,835,300	369,200	1
Drainage DCC's	400,000	0	0.00%	400,000	0	
Government Grants	1,400,000	0	0.00%	980,000	-420,000	2
	<u>10,266,100</u>	<u>4,491,570</u>	<u>43.75%</u>	<u>10,215,300</u>	<u>-50,800</u>	
EXPENDITURE						
GVSDD Levy	5,062,900	0	0.00%	5,084,400	-21,500	
Administration Charge	150,000	75,000	50.00%	150,000	0	
Sanitary - Operations & Maintenance	1,053,500	610,182	57.92%	1,053,500	0	
Storm - Operations & Maintenance	815,800	354,058	43.40%	815,800	0	
	<u>7,082,200</u>	<u>1,039,240</u>	<u>14.67%</u>	<u>7,103,700</u>	<u>-21,500</u>	
Capital Program						
Sanitary System Rehabilitation	2,715,000	404,007	14.88%	2,295,000	420,000	2
Storm/Drainage System Rehab	400,000	0	0.00%	400,000	0	
	<u>10,197,200</u>	<u>1,443,247</u>	<u>14.15%</u>	<u>9,798,700</u>	<u>398,500</u>	
NET REVENUE (EXPENDITURE)	<u>68,900</u>	<u>3,048,323</u>		<u>416,600</u>	<u>347,700</u>	

VARIANCE NOTES

- 1 Second quarter revenues are incomplete - preliminary only
- 2 The Ambleside sewer rehabilitation project will now extend into 2011, as will grant progress payments

DISTRICT OF WEST VANCOUVER
SOLID WASTE - MIDYEAR REVIEW
2009

	2009				
	Annual Budget	YTD Actual	% Budget	Year End Projection	Variance
REVENUES					
User Fee Revenue	3,369,700	1,697,128	50.36%	3,394,300	24,600
EXPENDITURE					
Garbage Collection & Disposal	2,040,400	808,441	39.62%	2,040,400	0
Recycling Collection & Disposal	1,480,200	397,489	26.85%	1,480,200	0
Capital Program	0	19,703	n/a	19,800	-19,800
Rate Stabilization Reserve	(150,900)	0	0.00%	-146,100	-4,800
	<u>3,369,700</u>	<u>1,225,633</u>	<u>36.37%</u>	<u>3,394,300</u>	<u>-24,600</u>

DISTRICT OF WEST VANCOUVER
CAPITAL BUDGET - General Fund
2010
MID YEAR - FINAL SUMMARY

	2010					
	Annual Budget	YTD Actual	% Spent	Forecast	Variance	Notes
INFRASTRUCTURE MAINTENANCE						
Computers and Communications	935,065	278,919	30%	935,065	-	
Equipment & Furnishings	602,808	270,557	45%	593,073	9,735	
Facility Maintenance	768,983	181,137	24%	751,119	17,864	
Grounds & Parks	1,392,000	603,862	43%	1,315,000	77,000	
Vehicle Fleet	679,375	533,961	79%	640,239	39,136	
Transportation Infrastructure	4,120,000	356,849	9%	4,120,000	-	
	8,498,231	2,225,285	26%	8,354,496	143,735	
MAJOR PROJECTS						
1466 Argyle property acquisition	3,500,000	3,585,645	102%	3,585,645	(85,645)	1
Spirit Trail	3,550,000	973,665	27%	3,550,000	-	
Building envelope / roof - Seniors Centre	740,000	912,583	123%	923,326	(183,326)	2
Ambleside Artificial Turf	3,760,000	879,105	23%	3,760,000	-	
Ambleside Childcare	192,000	157,813	82%	192,000	-	
Gordon Avenue Area Improvement	375,000	99,618	27%	300,000	75,000	3
Library - Window and Door Repl	215,000	64,500	30%	215,000	-	
Strategic Transportation Plan	60,000	51,323	86%	60,000	-	
Fire Hall #4 Renovation	25,000	27,846	111%	27,846	(2,846)	4
Covered Breezeway Snr Centre	240,000	11,715	5%	240,000	-	
McGavin Field (Temp Parking)	250,000	3,981	2%	250,000	-	
21st Street - Design	75,000	0	0%	150,000	(75,000)	5
Library - Roof Replace Design	40,000	0	0%	40,000	-	
Upgrade to VoIP Phone System	142,000	0	0%	142,000	-	
	13,164,000	6,767,794	51%	13,435,817	(271,817)	
	\$21,662,231	\$8,993,079	42%	\$21,790,313	(128,082)	

DISTRICT OF WEST VANCOUVER
CAPITAL BUDGET - General Fund
2010
VARIANCE ANALYSIS NOTES

- | | |
|-------------------------------|---|
| 1. 1466 Argyle acquisition | This project was under-budgeted, as it had previously been approved at \$3.6 million through Council Resolution. |
| 2. Seniors Centre | Multi-year project, now complete and overall under budget by \$220,000. 2010 was underbudgeted due to an unforeseen delay at the end of 2009. |
| 3. Gordon Avenue improvements | Scaled back to cover additional traffic calming measures - see offset below |
| 4. Fire hall #4 renov | Multi-year project, now complete and under budget overall by \$7,300 |
| 5. 21st Street design | Additional traffic calming measures, offset by reductions to Gordon Avenue improvements - see above |