

To: Committee of the Whole, Finance Section
From: Municipal Treasurer
Date: September 9, 2014
Re: Monthly Statement of Revenues and Expenditures for August 2014

BACKGROUND:

As part of our commitment to fiscal transparency and accountability, in January 2012 the monthly financial information was expanded to include explanations for variances that are +/- 5% beyond what might be expected. This should make it easier to decipher whether variances are reasonable and expected, and will also point out potential issues of which the Committee should be aware. The notes in this memorandum tie into the numbers on the Statement of Revenues and Expenditures.

DISCUSSION:

REVENUES

(1) Taxes YTD: \$35,552,229 Budget: \$36,881,251 96.40%

The property tax notices were mailed on May 26 and the due date was July 2, after which the 10% penalty was added onto all outstanding balances.

(2) Services Provided to Other Governments YTD: \$12,805 Budget: \$13,000 98.50%

This payment is received from the Province when we forward the school taxes that we have collected on its behalf. This took place in July.

(3) Solid Waste YTD: \$1,449,096 Budget: \$1,455,432 99.56%

The solid waste fees are collected on the property tax notice and the total amount billed, rather than collected to August 31, is shown.

(4) Licenses and Permits YTD: \$766,892 Budget: \$787,400 97.40%

This is higher than we might otherwise expect because the dog and business licenses are paid at the beginning of the year and during January the building permit for the Oak Bay High School was received (\$264,645). At August 31 the licenses and permits are as follows:

	Year to Date	Budget	% Collected
Dog licenses	\$59,868	\$60,000	99.78%
Business licenses	\$91,196	\$87,000	104.82%
Building permits	<u>\$596,860</u>	<u>\$615,000</u>	97.05%
	<u>\$747,924</u>	<u>\$762,000</u>	

(5) Fines YTD: \$23,517 Budget: \$32,000 73.49%

Fine revenue is recorded as it is paid, not as the tickets are written.

(6) Rentals YTD: \$247,082 Budget: \$323,000 76.50%

In February the Marina paid its annual payment to cover the foreshore lease annual fee (\$81,305).

(7) Returns on Investments YTD: \$101,880 Budget: \$175,000 58.22%

The working capital that we have available to invest drops during the first 5 months of the year, and then once the property tax notices are mailed our invested money increases again. It is therefore usual for our investment returns to be under budget the first half of the year. The last two months it has picked up and should continue to be stronger in future months.

(8) Penalties and Interest on Taxes YTD: \$188,355 Budget: \$114,000 165.22%

Penalties account for \$100,000 of the budget. These are brought into revenue in July, after the tax due date, and are charged on all outstanding 2014 property taxes. The interest is reflected in income as taxes from 2013 and 2012 are paid off. This year we had a much larger than usual amount of outstanding taxes at the end of July 2.

(9) Transfers from Reserve Funds YTD: \$0 Budget: \$1,905,051

Transfers from our own reserve funds are made at the end of the year. This is done for two reasons: most of the transfers fund particular projects and if monthly transfers were to be made, it would involve a great deal of additional accounting work without any real benefit, and, for those funds which are in statutory reserves, by keeping the money in the reserves until the year-end, the reserves earn interest on that money.

(10) Miscellaneous Other Revenues YTD: \$46,558 Budget: \$596,961 7.80%

\$300,000 of the budget is made up of internal transfers. These take place at the end of the year, and show up as an expense of the same amount in "Transfer to own Reserves and Utilities" line under expenditures. Another \$150,000 of the budget represents the short term loan which will be entered into to fund the purchase of the breathing apparatus for the Fire Department.

(11) Cond.'l Transfers from Other Gov'ts YTD: \$357,967 Budget: \$1,214,917 30.95%

A capital grant for Bowker Creek remediation work accounts for \$738,000 of the budget. \$288,873 of the budget is made up of grants provided to small municipalities, which were received in June.

EXPENDITURES

(12) General Administration YTD: \$830,452 Budget: \$1,413,147 58.77%

The budget in this category includes consulting money, a large percentage of which has not yet been spent, and money to be reserved for future computer equipment replacements, which has not yet been transferred.

(13) Emergency Preparedness YTD: \$51,430 Budget: \$106,508 48.29%

The training, contracts and transfer to reserve to cover the future purchase of a new vehicle are all under budget.

(14) Building Dept., Bylaw Enforcement, Animals

YTD: \$348,507 Budget: \$590,627 59.01%

The budget for sundry contracts has only a small amount charged to it to date.

(15) Roads, Sidewalks, Transportation YTD: \$839,540 Budget: \$1,640,737 51.17%

Included in these expenses is the leaf pickup program. Due to last year's dry weather, most of the leaves were picked up during 2013 and the rest of the 2014 budget will not be spent until the fall of this year.

(16) Garbage Collection & Disposal YTD: \$731,084 Budget: \$1,239,458 58.98%

The August tipping fees will be paid in September.

(17) Debt Charges YTD: \$158,675 Budget: \$447,242 35.48%

The annual principal payment on MFA debt of \$144,000 is made in October. The other reason for the actual costs being low compared to budget is that the Fire Department's breathing apparatus has not yet been purchased. When it is, part of the funding will come from a lease, for which \$31,600 has been budgeted.

(18) Transfers to Own Reserves YTD: \$1,207,433 Budget: \$2,990,588 44.49%

A monthly transfer is made to the Sewer Fund. In July a number of the one-time transfers to the Capital Works Replacement Reserve Fund were made, but the largest transfers will be carried out at the end of the year.

(19) Transfer to Library, Social Grants YTD: \$815,699 Budget: \$984,634 82.84%

Under the terms of the Library Agreement, we have to pay the library two months in advance. Therefore, the amount paid by the end of August covers the rent to the end of October.

(20) Capital Expenditures YTD: \$1,439,132 Budget: \$3,398,777 42.21%

Until the budget was adopted in May, only capital projects that had received early approval from Council could proceed. Please see the Capital Projects Financial Report for a summary of the projects.

(21) Transmit Taxes to Others YTD: \$15,891,412 Budget: \$16,391,206 96.95%

These are the taxes that are collected on the Oak Bay property tax notices and subsequently remitted to various organizations. In most cases the remittances must be made by the beginning of August. School taxes and Transit taxes are paid as they are collected.

(22) Misc. Other Services YTD: \$201,997 Budget: \$417,225 48.41%

The money that has been spent was for the removal of Christmas decorations, installation of hanging baskets, various committees, the Oak Bay Tea Party and the payment of retirement allowances.

WATER UTILITY FUND

(23) Water Revenues YTD: \$1,934,809 Budget: \$3,396,183 56.97%

Since the first half of the year was cool, less water was used outside and therefore we can expect the actual revenue to be low. Water is billed every 4 months, and each month a quarter of the municipality receives its bill. Therefore, it takes until the November bills for all the summer water to have been billed (they will cover August – November).

(24) Internal Revenues YTD: \$0 Budget: \$340,552

These internal revenues come from our own reserve funds. Please see the explanation above regarding "Transfers from Reserve Funds".

(25) Water Supply and Operation YTD: \$1,522,619 Budget: \$2,716,315 56.05%

\$1,952,000 of the budget is for the purchase of water from the CRD. The bill for each month's water is received the following month, and therefore the actual figure is low.

SEWER UTILITY FUND

(26) Sewer Revenues YTD: \$998,519 Budget: \$1,671,057 59.75%

The sewer revenues are calculated using the amount of water used, which is lower in the months leading up to summer. See #23 for further information.

(27) Internal Revenues YTD: \$820,464 Budget: \$1,586,937 51.70%

A monthly transfer is made from the General Fund to the Sewer Fund. The remaining transfers from reserves are made at the end of the year, when the cost of the capital projects that they are funding is known.

(28) Grants YTD: \$392,994 Budget: \$531,324 73.97%

The gas tax revenue transfer is given to us in two payments. We received the first payment in July, and it was higher than expected because some additional interest from previous years was also paid out. The second payment will be received in December.

(29) Sewer Supply and Operation YTD: \$2,036,520 Budget: \$3,355,543 60.69%

\$1,957,995 of the budget is the July payment that was made to the CRD for its costs to run the sewer system. Another \$921,324 is the transfer to the Capital Works Reserve for the funding of future sewer work, and the transfer takes place at the end of the year.


RECOMMENDATION:

Once Committee members have received answers to any questions they might have, I recommend that the August 2014 financial report be received.



Patricia Walker
Municipal Treasurer

I concur with the recommendation of the Municipal Treasurer



Helen Koning
Chief Administrative Officer

2014-234

MEMORANDUM

TO: Committee of the Whole
FROM: Building Inspector
DATE: September 2, 2014
RE: Uplands Building Permit Application – 2731 Dorset Rd
Lot 6, Block 43, Section 31, Victoria District, Plan VIP8777

BACKGROUND:

An Uplands building permit application has been received for the replacement of an existing deck located at the rear of the property located at 2731 Dorset Road.

DISCUSSION:

Attached for your information are:

- a) The report of the Advisory Design Panel meeting of September 2, 2014 relating to the proposed construction of a deck located at 2731 Dorset Road.
- b) Reduced copies of the plans of the proposed work.

OPTIONS:

1. That it be recommended to Council that the plans for the construction of a deck located at 2731 Dorset Road be approved as to siting and architectural design
2. That it be recommended to Council that the application be denied.

RECOMMENDATION(S):

That it be recommended to Council that the plans for the construction of a deck located at the property at 2731 Dorset Road be approved as to siting and architectural design.

Respectfully Submitted,



Rene Buser
Building Inspector

I concur with the recommendation of the Building Inspector.



Helen Koning
Chief Administrative Officer

Report of a meeting of the Oak Bay Advisory Design Panel held on Tuesday, September 2, 2014 commencing at 8:50 a.m. in the Council Chamber of the Oak Bay Municipal Hall.

PRESENT: Lynn Gordon-Findlay, Chair
James Kerr
David Wilkinson
Patricia Wilson

ALSO PRESENT: Hope Burns, Oak Bay Consultant
Rene Buser, Building Inspector
Christine Currie, Recording Secretary

2731 Dorset Road Ronald and Linda McMicking, Owners
Derrick Newman, MAC Renovations Ltd

The proposal is for the replacement of an existing deck located at the rear of the property at 2731 Dorset Road.

The applicant presented the proposal. As well as replacing the aging deck, it is also proposed to relocate the square footprint portion of the deck to the East end of the deck to accommodate an outdoor dining area.

Colour and Materials to include:

- Aluminum and glass railing in white
- Picketed side rails on the stairs
- Vinyl deck surface in a colour to complement the house
- Stucco to replace the existing lap siding on the support wall

In response to a question posed by the panel, the applicant confirmed that the proposed work would occur within the permitted setbacks and a variance is not required.

The Panel's Assessment Checklist is not required for the proposed work:

MOVED BY: Patricia Wilson

SECONDED: James Kerr

THAT the construction of a deck at the rear of the property located at 2731 Dorset Road be approved as to siting and architectural design.

CARRIED



MAC Renovations LTD.

825 Viewfield Road
Victoria, BC V9A 4V2
Phone: 250-384-6091

Fax: 250-384-2470
Email: info@macreno.com
www.macreno.com

July 15, 2014

Advisory Design Panel
Oak Bay Municipal Hall
2167 Oak Bay Avenue
Victoria, BC V8R 1G2

RE: 2731 DORSET ROAD – PROPOSED DECK RENOVATION

Dear Advisors,

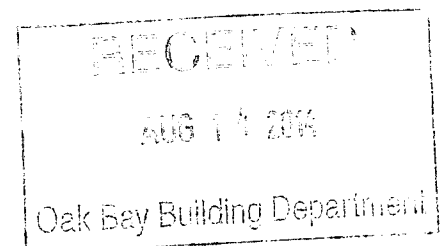
The existing deck is at the end of its service life and is in need of replacement. The primary changes to the layout of the deck include:

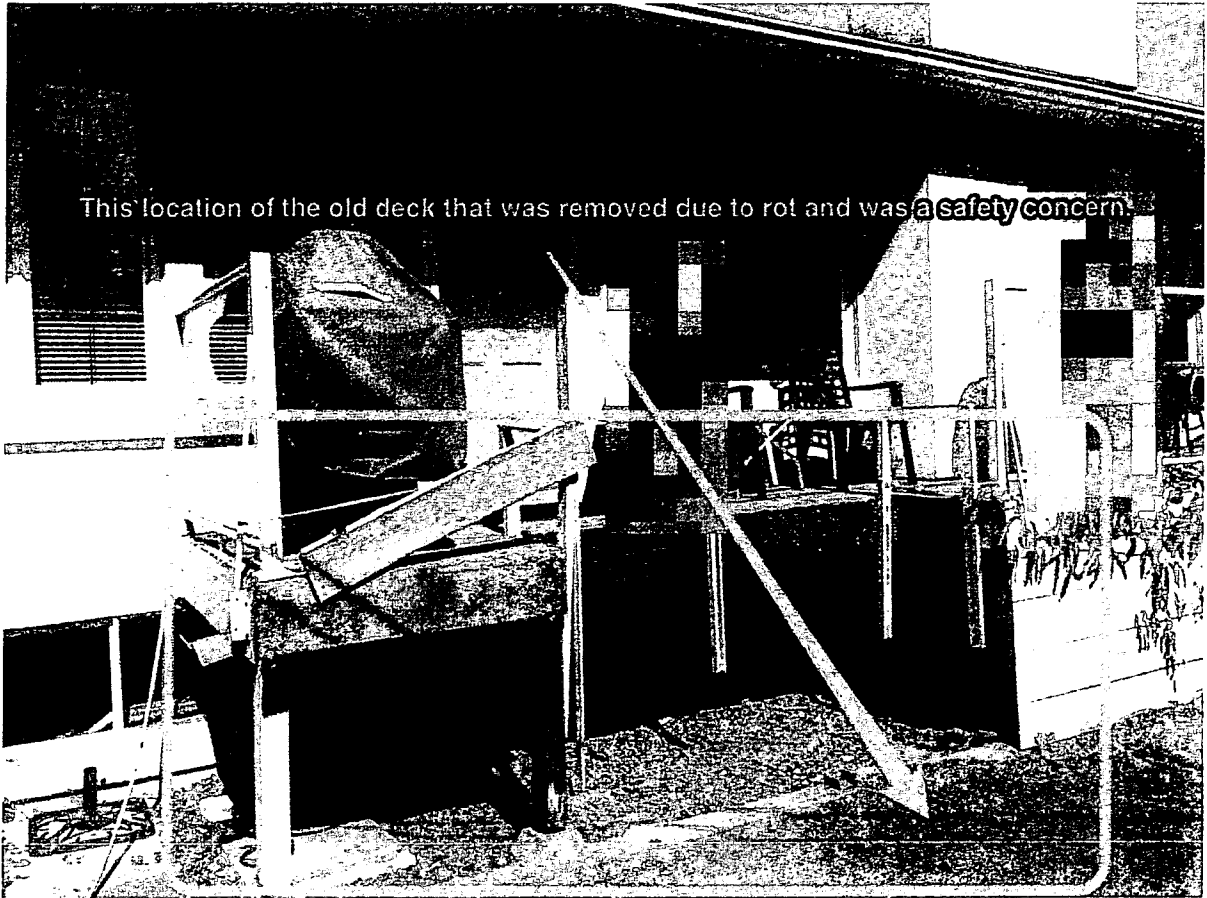
- Relocate the square footprint of the existing deck and move it to the East end of the deck to provide a comfortable dining area close to the door to the kitchen
- Replace the existing cedar 2x4 deck surface with a vinyl deck surface
- Replace the existing lap siding on the support wall with stucco

Please review the following photos and the attached drawings demonstrating the revised layout and design details for this charming house.

Sincerely,

Derrick Newman GSC, TQ
derrick@macreno.com
Office: 250-384-6091
Cell: 250-893-9257

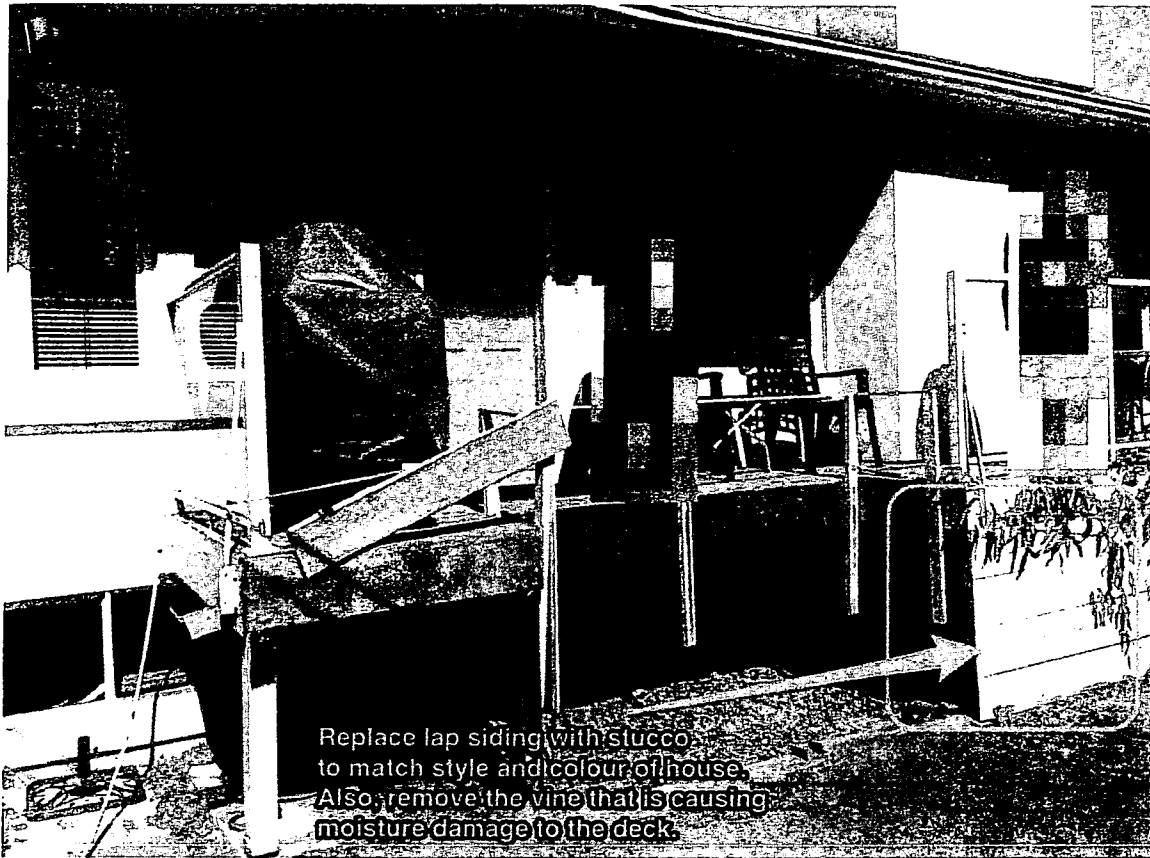




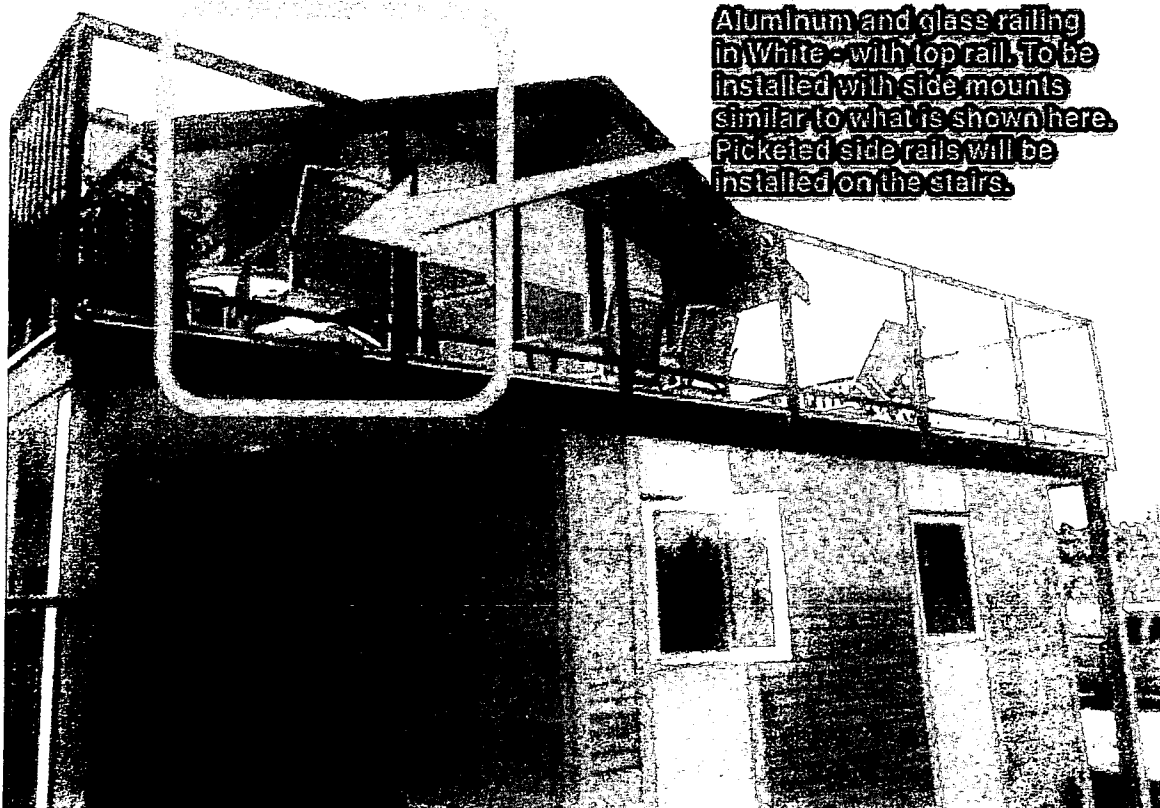
This location of the old deck that was removed due to rot and was a safety concern.



Relocate square footage to this end of the deck. Please refer to the attached drawings to see the design fits within the property line setbacks.



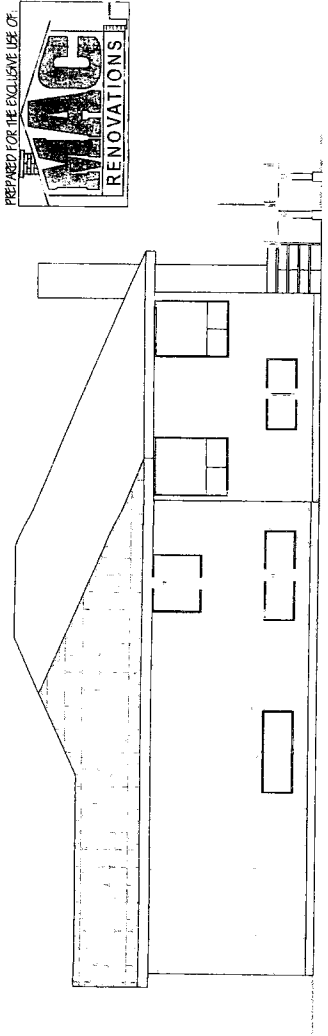
Replace lap siding with stucco to match style and colour of house. Also, remove the vine that is causing moisture damage to the deck.



Aluminum and glass railing in white - with top rail. To be installed with side mounts similar to what is shown here. Picketed side rails will be installed on the stairs.

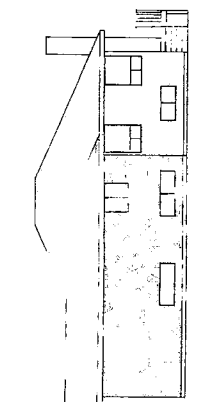


Vinyl decking to look like this, but with a colour sympathetic to the character of the house.

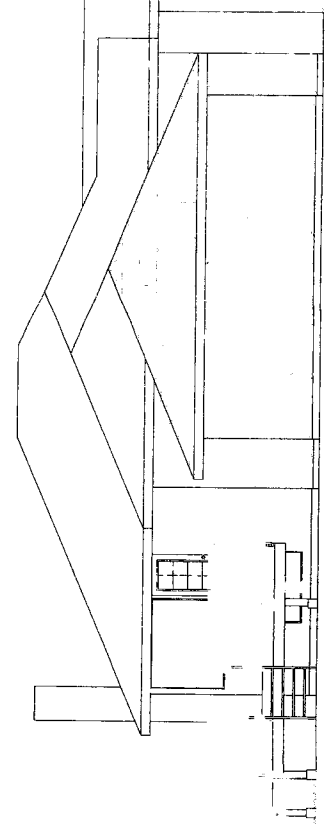


PROPOSED RIGHT ELEVATION
Scale: 1/4"=1'0"

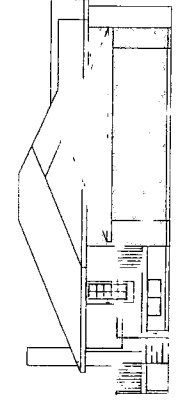
PREPARED FOR THE EXCLUSIVE USE OF
MAC RENOVATIONS



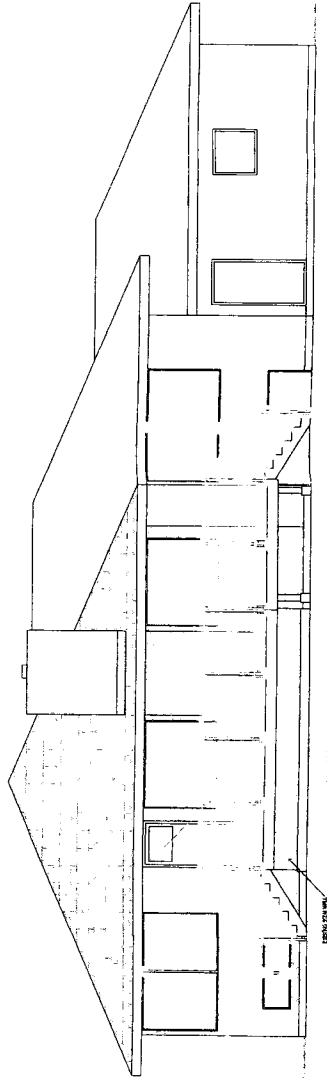
EXISTING RIGHT ELEVATION
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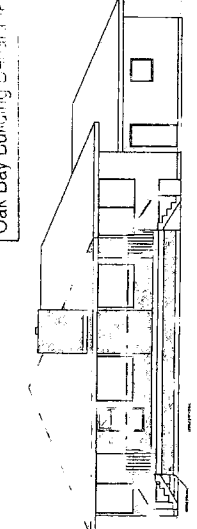
PROPOSED LEFT ELEVATION
Scale: 1/4"=1'0"



EXISTING LEFT ELEVATION
Scale: 1/8"=1'0"



PROPOSED REAR ELEVATION
Scale: 1/4"=1'0"



EXISTING REAR ELEVATION
Scale: 1/8"=1'0"

RECEIVED

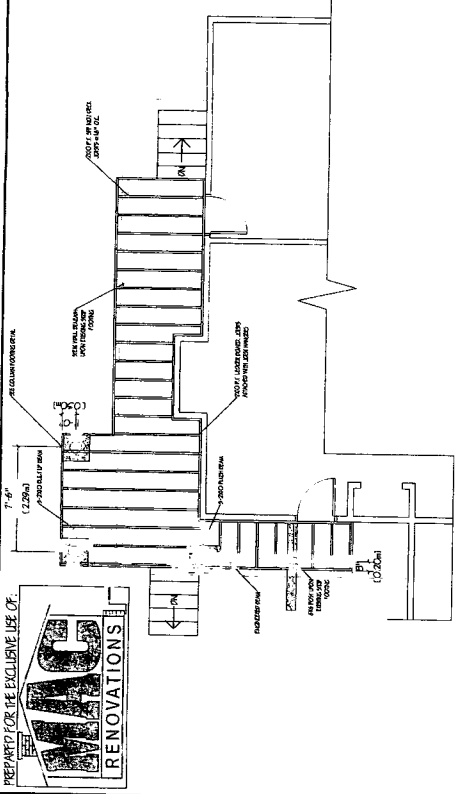
AUG 14 2014

Oak Bay Building Department

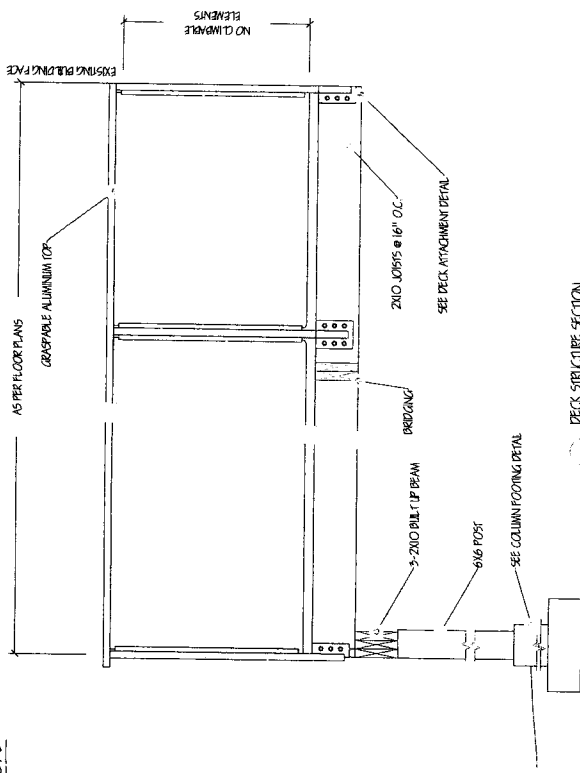
2731 DORSET ROAD
 VICTORIA BC
 LOT 6 BLOCK 45
 SECTION 21 DISRICT 57
 PLAN VP 8777
 PID: 000-492-841

**APPROVAL
SUBMISSION**

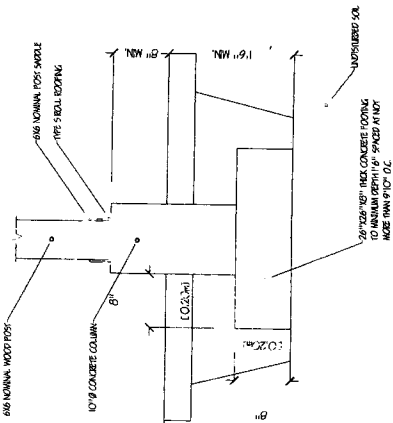
2731 DORSET ROAD
 VICTORIA BC
 LOT 6 BLOCK 49
 SECTION 24 DISTRICT 57
 PLAN VP 8777
 PID: 000-492-641



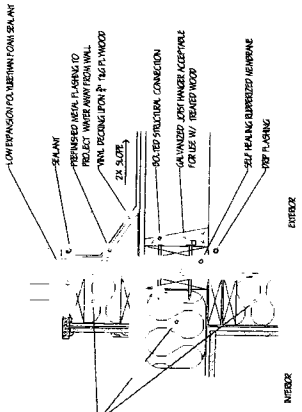
STRUCTURE PLAN
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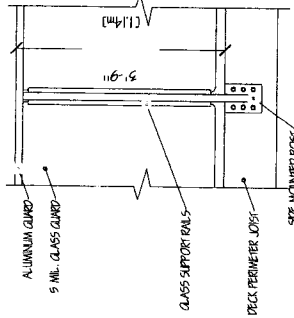
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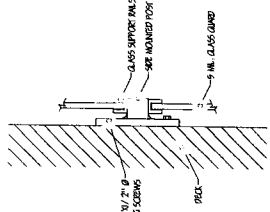
DECK COLUMN FOOTING DETAIL
 Scale: 1/2"=1'-0"



DECK ATTACHMENT DETAIL
 Scale: 1/2"=1'-0"



GLASS GUARD DETAIL
 Scale: 1"=1'-0"



SIDE MOUNTING DETAIL
 Scale: 1"=1'-0"

RECEIVED
 AUG 14 2014
 Oak Bay Building Department

APPROVAL
 SUBMISSION