

2013-110

To: Committee of the Whole, Finance Section
From: Municipal Treasurer
Date: April 10, 2013
Re: Commentary on the Monthly Statement of Revenues and Expenditures for March

This memorandum ties into the numbers on the Statement of Revenues and Expenditures, with explanations for variances that are +/- 5% beyond what might be expected.

Please note that in all cases the budget figures shown are those approved in December. The final budget will be reflected in the April statements.

REVENUES

(1) Taxes, Services Provided to Other Governments and Solid Waste Disposal

These revenues are not received until after the property tax notices are issued, in mid-May.

(2) Grants in Lieu of Taxes

These grants are received at various times of the year, which are usually expected at: Federal Government – late August; University of Victoria – October; Hydro – tax due date.

(3) Licenses and Permits YTD: \$185,996 Budget: \$847,000 21.96%

Normally this would not be identified as an area that needed further explanation, since the 21.96% collected appears to be well within the expected range. However, it should be noted that this is due to the dog and business licenses that are paid at the beginning of the year. The building permit revenue is lagging, and the budget will be adjusted in the final estimates process. At March 31 the licenses and permits are as follows:

	Year to Date	Budget	% Collected
Dog licenses	\$54,299	\$60,000	90.5%
Business licenses	\$81,670	\$85,000	96.1%
Building permits	<u>\$51,258</u>	<u>\$675,000</u>	7.6%
	<u>\$129,171</u>	<u>\$820,000</u>	

The building permit budget contains \$350,000 for the expected revenue from the Oak Bay High School project. The “regular” building permits are at 17.1% of budget.

(4) Rentals YTD: \$56,574 Budget: \$290,000 19.51%

The annual portion of the rent relating to the foreshore lease was paid in April. Therefore the rental income is less than 25% of the budget, even though the April rent was paid at the end of the current month.

(5) Penalties and Interest on Taxes YTD: \$924 Budget: \$114,000 0.81%

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 2013 property taxes. The interest is reflected in income as taxes from 2012 and 2011 are paid off.

(6) Transfers from Reserve Funds YTD: \$0 Budget: \$2,907,187

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.

(7) Miscellaneous Other Revenues YTD: \$5,045 Budget: \$332,001 1.52%

\$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.

(8) Conditional Transfers from Other Governments YTD: \$77,695 Budget: \$1,096,872 7.08%

A capital grant for Bowker Creek remediation work accounts for \$738,000 of the budget. Most of the money received to date is made up of grants provided to small municipalities.

EXPENDITURES

(9) Other General Government YTD: \$150,393 Budget: \$1,309,901 11.48%

Included in this category are the grants which are not paid until later in the year. The grants budget includes \$500,000 for the Greater Victoria School Board.

(10) Garbage YTD: \$193,999 Budget: \$971,998 19.96%

The March tipping fee was paid in April. With this added into the above total, the percentage changes to 22.3%.

(11) Other Recreational & Cultural Services YTD: \$58,189 Budget: \$94,128 61.82%

The money that has been spent is for the foreshore lease which is paid every January. This is for the foreshore at the Oak Bay Marina, and we are reimbursed for it through our rental revenue from them.

(12) Transfer to Own Reserves & Utilities YTD: \$318,087 Budget: \$2,691,252 11.82%

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 will be made, but the largest ones will be carried out at the end of the year.

(13) Transfer to library, social grants YTD: \$375,978 Budget: \$950,405 39.55%

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 March covers the rent to the end of May.

(14) Capital Expenditures YTD: \$452,230 Budget: \$3,715,699 12.17%

Until the budget is adopted in May, only capital projects that have received early approval from Council may proceed. Please see the Capital Projects Financial Report for a summary of the projects that have received this approval. Any difference between the figure shown on the Statement of Revenues and Expenditures and the Capital Projects Financial Report is due to projects that started in 2012 and are continuing in 2013.

(15) Transmit Taxes to Others YTD: \$0 Budget: \$15,674,932

Taxes that are collected on behalf of other organizations are not passed onto them until after the tax due date.

(16) Miscellaneous Other Services YTD: \$29,192 Budget: \$371,767 7.85%

The money that has been spent was for the removal of Christmas decorations and the payment of retirement allowances.

WATER UTILITY FUND

(17) Water Revenues YTD: \$597,967 Budget: \$3,340,820 17.90%

Until the weather becomes hotter, and more water is used outside, we can expect the actual revenue to be low. In addition, for bills issued between January and March, the bills are prorated to reflect 2012 and 2013 rates.

(18) Internal Revenues YTD: \$0 Budget: \$436,132

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

(19) Water Supply and Operation YTD: \$422,881 Budget: \$2,765,952 15.29%

\$1,935,000 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

(20) Sewer Revenues YTD: 187,201 Budget: \$1,057,260 17.71%

The sewer revenues are calculated using the amount of water used, which is lower in the months leading up to summer. Until April, the amounts billed are calculated using a blend of the 2012 and 2013 rates.

(21) Internal Revenues YTD: \$318,087 Budget: \$1,595,339 19.94%

\$1,240,564 of the budget is the transfer of revenue from the General Fund to the Sewer Fund and the year-to-date figure represents three months of these transfers. The remaining budget is made up of various transfers from reserves to finance specific projects, and these transfer will take place at the end of the year.

(22) Grants YTD: \$0 Budget: \$531,324

The gas tax revenue transfer is given to us in two payments. Usually we receive them in July and December.

(23) Sewer Supply and Operation YTD: \$68,181 Budget: \$2,781,904 2.45%

\$1,368,738 of the budget is the payment that is made to the CRD for its costs to run the sewer system. Another \$901,324 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.



Patricia Walker
Municipal Treasurer

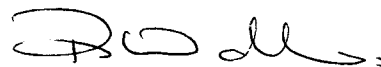
TO: Committee of the Whole, Finance Section

April 2, 2013

FROM: Municipal Treasurer

RE: Property Taxes as at March 31, 2013

	<u>#</u>	<u>Prepayment Amount</u>	<u>#</u>	<u>Arrears Amount</u>	<u>#</u>	<u>Delinquent Amount</u>
2013	882	\$ 2,689,666.33	205	\$ 293,199.24	26	\$ 84,971.04
2012	982	<u>\$ 2,972,207.35</u>	220	<u>\$ 307,892.27</u>	22	<u>\$ 87,991.36</u>
2013 compared to 2012		<u>(\$282,541.02)</u>		<u>(\$14,693.03)</u>		<u>(\$3,020.32)</u>
		-9.51%		-4.77%		-3.43%



Patricia A. Walker

STATEMENT OF REVENUES AND EXPENDITURES
FOR THE PERIOD ENDING MARCH 31, 2013 - 25.00%

(numbers refer to explanations for variances shown in accompanying memorandum)

	<u>YEAR TO DATE</u>	<u>PRELIMINARY BUDGET</u>	<u>VARIANCE</u>	<u>% TO DATE</u>
Taxes		\$35,468,779	\$35,468,779 (1)	0.00%
Federal Government				
University of Victoria		\$4,000	\$4,000	0.00%
Prov Gov't Agcy Hydro		\$55,000	\$55,000	0.00%
Subtotal: Grants in Lieu of Taxes	\$0	\$109,620	\$109,620	0.00%
		\$168,620	\$168,620 (2)	0.00%
Services Provided to Other Gov'ts		\$12,600	\$12,600 (1)	0.00%
Solid Waste Disposal				
Licences & Permits	\$185,996	\$1,223,500	\$1,223,500 (1)	0.00%
Fines	\$10,315	\$847,000	\$661,004 (3)	21.96%
Rentals	\$56,574	\$38,000	\$27,685	27.14%
Returns on investments	\$33,746	\$290,000	\$233,426 (4)	19.51%
Penalties and Interest on taxes	\$924	\$142,000	\$108,254	23.76%
Transfers from reserve funds		\$114,000	\$113,076 (5)	0.81%
Parks and Recreation revenues	\$1,890,405	\$2,907,187	\$2,907,187 (6)	0.00%
Miscellaneous other revenues	\$5,045	\$6,830,090	\$4,939,685	27.68%
Subtotal: other revenue from own sources	\$2,183,005	\$332,001	\$326,956 (7)	1.52%
		\$12,723,778	\$10,540,773	17.16%
Federal Government				
Prov Government	\$77,667	\$738,000	\$738,000	0.00%
Other Local Governments	\$28	\$348,872	\$271,205	22.26%
		\$10,000	\$9,972	0.28%
Subtotal: Conditional Transfers From Other Governments	\$77,695	\$1,096,872	\$1,019,177 (8)	7.08%
Total Revenue	\$2,260,700	\$49,470,649	\$47,209,949	4.57%

STATEMENT OF REVENUES AND EXPENDITURES
 FOR THE PERIOD ENDING MARCH 31, 2013 - 25.00%
 (numbers refer to explanations for variances shown in accompanying memorandum)

	<u>YEAR TO DATE</u>	<u>PRELIMINARY BUDGET</u>	<u>VARIANCE</u>	<u>% TO DATE</u>
Executive and Legislation	\$24,221	\$96,953	\$72,732	24.98%
General Administration	\$329,025	\$1,333,487	\$1,004,462	24.67%
Other General Government	\$150,393	\$1,309,901	\$1,159,508 (9)	11.48%
Subtotal: General Government	\$503,639	\$2,740,341	\$2,236,702	18.38%
Police Protection	\$1,135,181	\$4,388,220	\$3,253,039	25.87%
Fire Protection	\$890,071	\$3,396,440	\$2,506,369	26.21%
Emergency Preparedness	\$20,509	\$94,014	\$73,505	21.81%
Building Dpt., bylaw enforcement, animals	\$107,349	\$482,226	\$374,877	22.26%
Subtotal: Protective Services	\$2,153,110	\$8,360,900	\$6,207,790	25.75%
Common Services (Engineering)	\$264,260	\$1,180,440	\$916,180	22.39%
Roads, Sidewalks, Transportation	\$322,728	\$1,649,669	\$1,326,941	19.56%
Subtotal: Transportation Services	\$586,988	\$2,830,109	\$2,243,121	20.74%
Garbage Collection & Disposal	\$193,999	\$971,998	\$777,999 (10)	19.96%
Parks & Recreation Facilities	\$2,636,115	\$10,515,927	\$7,879,812	25.07%
Other Recreation & Cultural Services	\$58,189	\$94,128	\$35,939 (11)	61.82%
Subtotal: Recreation & Cultural	\$2,694,304	\$10,610,055	\$7,915,751	25.39%
Debt Charges	\$144,779	\$553,191	\$408,412	26.17%
Transfer to Own Reserves & Utilities	\$318,087	\$2,691,252	\$2,373,165 (12)	11.82%
Transfer to Library, social grants	\$375,979	\$950,405	\$574,426 (13)	39.56%
Capital Expenditures	\$452,230	\$3,715,699	\$3,263,469 (14)	12.17%
Transmit Tax to Others	\$1,291,075	\$15,674,932	\$15,674,932 (15)	0.00%
Subtotal: Fiscal Services		\$23,585,479	\$22,294,404	5.47%
Misc. Other Services	\$29,192	\$371,767	\$342,575 (16)	7.85%
Total Expenditures	\$7,452,307	\$49,470,649	\$42,018,342	15.06%

STATEMENT OF REVENUES AND EXPENDITURES
 FOR THE PERIOD ENDING MARCH 31, 2013 - 25.00%
 (numbers refer to explanations for variances shown in accompanying memorandum)

	<u>YEAR TO DATE</u>	<u>PRELIMINARY BUDGET</u>	<u>VARIANCE</u>	<u>% TO DATE</u>
WATER UTILITY FUND				
Water revenues	\$597,967	\$3,340,820	\$2,742,853 (17)	17.90%
Internal revenues		\$436,132	\$436,132 (18)	0.00%
Total Revenues	\$597,967	\$3,776,952	\$3,178,985	15.83%
Expenditures:				
Water supply & operation	\$422,881	\$2,765,952	\$2,343,071 (19)	15.29%
Capital expenditure	\$180,212	\$1,011,000	\$830,788 (14)	17.83%
Total Expenditures	\$603,093	\$3,776,952	\$3,173,859	15.97%
SEWER UTILITY FUND				
Sewer revenues	\$187,201	\$1,057,260	\$870,059 (20)	17.71%
Internal revenues	\$318,087	\$1,595,339	\$1,277,252 (21)	19.94%
Grants		\$531,324	\$531,324 (22)	0.00%
Total Revenues	\$505,288	\$3,183,923	2,678,635	15.87%
Expenditures:				
Sewer supply & operation	\$68,181	\$2,781,904	\$2,713,723 (23)	2.45%
Capital expenditure	\$8,028	\$402,019	\$393,991 (14)	2.00%
Total Expenditures	\$76,209	\$3,183,923	\$3,107,714	2.39%

THE CORPORATION OF THE DISTRICT OF OAK BAY
 CAPITAL PROJECTS FINANCIAL REPORT
 FOR THE PERIOD ENDING MARCH 31, 2013 - 25.00%
 (Does not include expenditures for projects in progress from 2012)

	EXPENDITURE (INCLUDING ENCUMBRANCES)	EARLY APPROVAL BUDGET	VARIANCE	% SPENT
ELECTRIC CHARGING STATION	\$ 10,135	\$ 10,000	-\$ 135	101.35%
PLANT GENERAL	\$ 366,300	\$ 366,300	\$ 366,300	0.00%
SIDEWALK DROPS	\$ 532	\$ 5,000	\$ 4,468	10.64%
SIDEWALK REPLACEMENT	\$ 174	\$ 20,000	\$ 19,826	0.87%
CATCHBASINS	\$ 2,543	\$ 10,000	\$ 10,000	0.00%
MANHOLES	\$ 9,119	\$ 17,500	\$ 14,957	14.53%
ONLINE REGISTRATION	\$ 9,119	\$ 15,000	\$ 5,881	60.79%
TOTAL GENERAL FUND	<u>\$ 22,503</u>	<u>\$ 443,800</u>	<u>\$ 421,297</u>	5.07%
SEWER FUND				
MANHOLES	\$ 4,806	\$ 17,500	\$ 12,694	27.46%
TOTAL SEWER CAPITAL	<u>\$ 4,806</u>	<u>\$ 17,500</u>	<u>\$ 12,694</u>	27.46%
WATER FUND				
WATER MAIN CLEANING & LINING	\$ 10,482	\$ 75,000	\$ 64,518	13.98%
WATER MAIN REPLACEMENTS	\$ 75,000	\$ 75,000	\$ -	100.00%
FIRE HYDRANT REPLACEMENT	\$ 16,488	\$ 20,000	\$ 3,512	82.44%
TOTAL WATER CAPITAL	<u>\$ 101,970</u>	<u>\$ 170,000</u>	<u>\$ 68,030</u>	59.98%

INVESTMENTS
As at March 31, 2013

<i>Fund</i>	<i>Investments</i>	<i>Total</i>
General	MFA Fund	\$11,127,145
Land Sale	MFA Fund	\$1,757,333
Heritage	MFA Funds	\$1,809,372
Legacies	MFA Fund	\$370,954
Capital Works	MFA Funds	\$10,675,028
Park Acquisition	MFA Funds	\$259,403
Tod House	MFA Fund	\$203,808
Village Parking	MFA Fund	\$866,140
Machinery & Equipment	MFA Fund	\$1,254,697
Fire Equipment	MFA Fund	<u>\$514,917</u>
Total		<u><u>\$28,838,796</u></u>

2013-111

Memorandum

TO:	Committee of the Whole	DATE: March 27, 2013
FROM:	Director of Building and Planning	
SUBJECT:	<u>Uplands Park – Kiosk</u>	

Background

The proposal is for the construction of an informational kiosk near the entrance of Uplands Park. The Friends of Uplands Park applied for permission from Oak Bay Council to install a kiosk in Uplands Park. Committee of the Whole forwarded the application to the Advisory Design Panel for consideration and recommendation regarding siting and architectural design.

The Advisory Design Panel considered this application in November 2012 and recommended to Council that the proposal be approved in principle as to siting and architectural design. Approval in principle was given at the November 19, 2012 Council meeting.

The applicant has been working with the Parks Department to confirm final siting and architectural design which has not changed from the original proposal. The Advisory Design Panel considered the final proposal at the March 5, 2013 meeting.

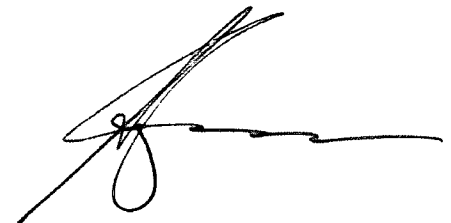
Discussion

Attached for your information are:

- (a) The report of the Advisory Design Panel meeting of March 5, 2013 regarding the proposed work.
- (b) Reduced copies of the plans of the proposed work.

Recommendation

THAT it be recommended to Council that the proposal for the installation of one informational kiosk near the entrance of Uplands Park be approved as to siting and architectural design.



Roy Thomassen,
Director of Building & Planning

2013-112

MEMORANDUM

TO: Committee of the Whole

FROM: Director of Building and Planning

DATE: April 9, 2013

RE: Development Variance Permit - 2278 Woodlawn Crescent
 Lot 2, Section 69, Victoria District, Plan EPP16879
 RS-5, One Family Residential

BACKGROUND:

The owners have made an application to construct a new single family dwelling on a newly created lot on Woodlawn Crescent. The subdivision included a covenant requiring Council approval for siting and architectural design of all buildings. The application was reviewed by the Advisory Design Panel and the minutes of that meeting are attached. With the pie-shaped lot having a narrow width, the amount of paved surface in the front yard would exceed that permitted; consequently, a variance is required from the Zoning Bylaw to accommodate this proposal.

DISCUSSION:

The applicants are requesting relief from the following section(s) of Zoning Bylaw #3531:

Zoning By-law Section(s)	Required/Permitted	Requested	Variance
4.15.1	25% (25.5 m ²) (274 ft ²)	39.5% (40.2 m ²) (433 ft ²)	14.5% (14.7 m ²) (158 ft ²)
Maximum paved surface. (Front Yard)			

* Imperial measurements are approximate and for convenience only.

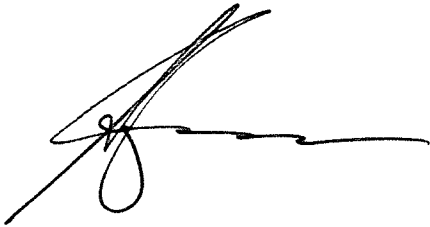
OPTIONS:

1. That it be recommended to Council that the plans to construct a new single family dwelling at 2278 Woodlawn Crescent be approved as to siting and architectural design, subject to the issuance of a development variance permit, and further that a resolution authorizing the issuance of a development variance permit, as outlined in the April 9, 2013 report of the Director of Building and Planning, be prepared and brought forward to a meeting of Council for consideration.
2. That it be recommended to Council that the application be denied.

RECOMMENDATION(S):

That it be recommended to Council that the plans to construct a new single family dwelling at 2278 Woodlawn Crescent be approved as to siting and architectural design, subject to the issuance of a development variance permit, and further that a resolution authorizing the issuance of a development variance permit, as outlined in the April 9, 2013 report of the Director of Building and Planning, be prepared and brought forward to a meeting of Council for consideration.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Roy Thomassen', written over a horizontal line.

Roy Thomassen,
Director of Building and Planning

I concur with the recommendation of the Director of Building and Planning.

A handwritten signature in black ink, appearing to read 'Gary Nason', written over a horizontal line.

Gary Nason
Chief Administrative Officer

2013-113

MEMORANDUM

TO: Committee of the Whole
FROM: Director of Building and Planning
DATE: April 10, 2013
RE: Development Variance Permit – 2595 Musgrave Street
Lot 10, Block 7, Section 2, Victoria District, Plan VIP 379
RS-4, One Family Residential

BACKGROUND:

The owners have made an application to raise their home 4'-6" to increase heights in the basement so that the parents may live in the lower level. Please note that a second set of cooking facilities is not permitted in the Zoning Bylaw. The proposal involves raising the home and developing the basement with a two-storey addition to the rear. The existing siting of the building is non-conforming; consequently, variances are required from the Zoning Bylaw to accommodate this proposal.

DISCUSSION:

The applicants are requesting relief from the following section(s) of Zoning Bylaw #3531:

Zoning By-law Section(s)	Required/Permitted	Requested	Variance
6.4.4. (2) (c) Minimum Interior side lot line setback	1.52 m (5 ft)	1.4 m (4.6 ft)	0.12 m (0.4 ft)
6.4.4. (2) (e) Minimum total of side lot line setback	4.57 m (15 ft)	4.2 m (13.8 ft)	0.37 m (1.2 ft)
6.4.4. (11) Minimum second storey side lot line setback (north side)	3.0 m (9.8 ft)	1.4 m (4.6 ft)	1.6 m (5.25 ft)
6.4.4. (11) Minimum second storey side lot line setback (south side)	3.0 m (9.8 ft)	2.8 m (9.2ft)	0.2 m (.66 ft)

* Imperial measurements are approximate and for convenience only.

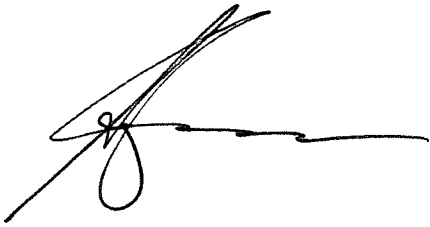
OPTIONS:

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2. That it be recommended to Council that the application be denied.

RECOMMENDATION(S):

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Respectfully Submitted,

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Roy Thomassen
Director of Building and Planning

I concur with the recommendation of the Director of Planning and Building.

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Gary Nason
Chief Administrative Officer