



District of
West Vancouver
British Columbia

FIVE YEAR
FINANCIAL
PLAN
2014-2018

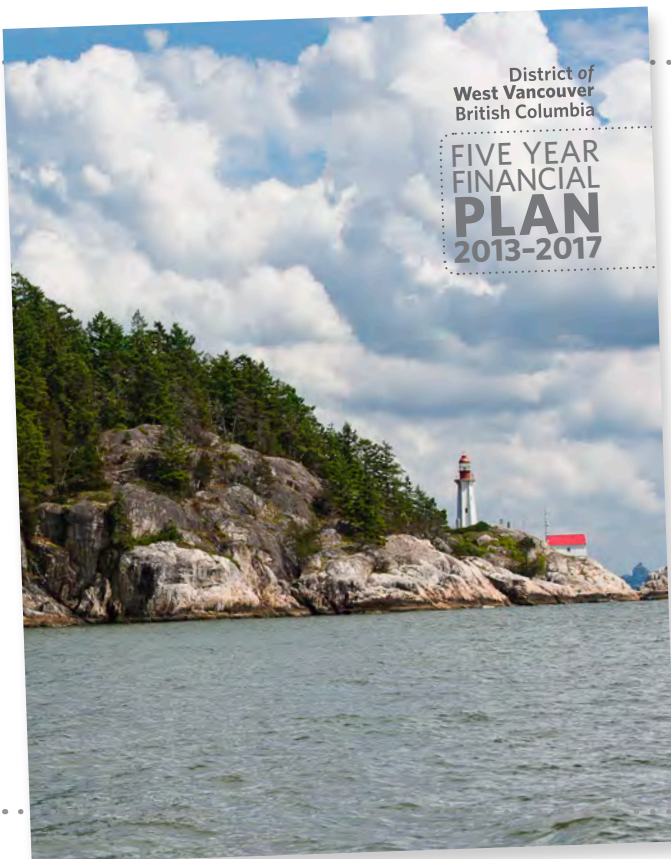
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AWARD FOR FINANCIAL REPORTING



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Corporation of the District of West Vancouver, British Columbia for its annual budget for the fiscal year beginning January 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

This award is valid for a period of one time only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

CHIEF ADMINISTRATIVE OFFICER MESSAGE

On behalf of the District of West Vancouver, it is my pleasure to present the Five Year Financial Plan 2014–2018.

During Council's second year together, they continued their focus on five priority areas in alignment with the Community Strategic Plan. The District's financial services staff used these to develop the 2014 budget.

Council's five priorities include:

- 1. Ambleside Activation*
- 2. Housing and Neighbourhood Character*
- 3. Municipal Services and Finances*
- 4. Environment, Parks and Upper Lands*
- 5. Public Safety Building*

These five priorities, the 2014 budget and the Communication Strategic Plan are guiding staff workplans for 2014. These five priorities, are how we make sure that our existing and new programs, projects and services benefit the entire community, while maintaining fiscal discipline and controlling the costs that we can control.

As in past years, the District's Five Year Financial Plan follows all of the recommended best practices for local government budgeting outlined by the Government Finance Officers' Associations (GFOA). West Vancouver tabled a zero per cent property tax increase in 2013 and worked hard to maintain the services and amenities that West Vancouverites expect, even as we absorbed increasing labour costs. In 2014, West Vancouver tabled a 2.92 per cent property tax increase but, as always, we will explore and identify alternative and diversified revenue sources, look for greater efficiencies and fine-tune our budgeting and planning processes strategically. However, all residents should be aware that the District faces significant long-term fiscal challenges.

Our 2013 Community Survey indicated that over 90 per cent of respondents are very or somewhat satisfied with municipal services and would like them to remain at current levels. However, the present reality is that the District is operating in an environment of relatively flat revenues and increasing costs. The reality for the near-future is that infrastructure renewal—creating a plan and financial mechanism to fund necessary upgrades to the District's aging facilities over the next twenty years—must be a priority. This plan would see the District set funds aside to ensure the burden of major infrastructure costs is distributed over a number of years.

As always, we approach our work with commitment to the vision and mission outlined in the Community Strategic Plan, collaboration with stakeholders and ongoing conversations with residents.

*Sincerely,
Nina Leemhuis
Chief Administrative Officer*



Nina Leemhuis | Chief Administrative Officer

CHIEF FINANCIAL OFFICER MESSAGE

Staff have prepared the 2014 Budget Book with a focus on Council priorities. At a staff level, we continue to work hard to identify efficiencies, assess our business practices and apply a disciplined approach to planning, funding, implementing and monitoring our workplans.

Staff will commence a long term fiscal sustainability review in 2014. This will be a multi-year project and the resulting plan will better position the District to respond to foreseeable financial risks as they materialize without changing revenue and expenditure policies. In order to keep taxation levels manageable and stable, the District will develop a long-term plan to maintain and to replace District owned capital infrastructure.

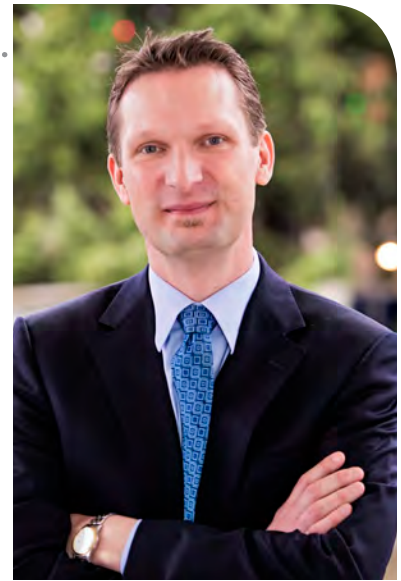
Contained within this document, the District has outlined how it will work to achieve Council's priorities and implement projects, some of which have been years in planning.

Based on Council's five priorities, staff work to first ensure the priorities align within the Community Strategic Plan, and then develop a plan for how each priority would be advanced or implemented in 2014 and what the associated funding requirements would be. The 2014 budget is the result of that planning. With nominal new funding for operations, and a focus on capital investments, the District will remain focused and on target to deliver projects and initiatives, while maintaining services at levels that the community currently enjoys.

While the national and global economic forecast continues to be defined by uncertainty, the District has worked to minimize its exposure to risk by limiting its debt, by being prudent with its investments and by building a long-term capital asset management plan that incorporates the future investments required to maintain our community's quality of life.

As always, I would like to thank Council and staff for their input and contribution to this budget. The planning process was comprehensive and reflects best practices for municipal budget planning and forecasting.

*Sincerely Yours,
Michael Koke CPA, CGA
Chief Financial Officer*



Michael Koke | Chief Financial Officer

CONSOLIDATED 2014 BUDGET EXECUTIVE SUMMARY

Summary of 2014 Budget Impacts

The District's 2014 budget provides for a 2.92 per cent increase to effective property tax rates; District services and programs will be delivered at the same level as 2013 despite increased operating and labour costs, and a projected decline in construction-related permit revenues.

Facility Systems Renewal

In late 2012, an inventory and assessment of 48 District owned facilities was completed. It was determined that, over the following 20 years, these facilities would require an estimated investment of \$79 million in systems maintenance and renewal. The 2014 budget does not reflect the current funding requirement for this investment in facilities systems maintenance and renewal. While the effort undertaken to date is a substantial first step, further work will be undertaken during 2014 to develop a plan that will evaluate the long-term plan for each facility. The decision to decommission, maintain or replace a facility will then be incorporated into the facilities systems renewal model in order to develop a more accurate long term funding model. Further community engagement and dialogue around the long term funding model will also be undertaken in 2014.

Utilities: Water, Sewer & Solid Waste

In 2014, utility rates were presented in conjunction with the budget submission. Within the Water and Sewer Utilities, projected timing and costs of future infrastructure replacements were integrated into long term operating and funding models for a number of years; the rate increases for Water and Sewer are in keeping with these projected funding models. Details of the changes to rates for the various utilities are as follows:

- Water Utility: A four per cent increase to revenue requirements translates to an increase of \$22 for the median single family household.
- Sewer Utility: A thirteen per cent increase to revenue requirements translates to an increase of \$84 for the median single family household.
- Solid Waste and Recycling: Due to the transition of financial responsibility for the collection and processing of recyclable materials to industry producers, solid waste and recycling rates remained unchanged.

COUNCIL'S FIVE PRIORITIES

Early in their mandate, Mayor and Council worked together to determine five priorities for the District to focus on throughout their term into 2014.

1. Ambleside and Waterfront Development



West Vancouver is now in an enviable position to realize many of its community-wide ambitions and aspirations for the waterfront including, but not limited to, facilitating the 1300 Block Marine Drive development, developing a plan for publicly owned waterfront houses, advancing the Arts Facility Strategy and developing an integrated and collaborative foreshore management plan.

2. Housing and Neighbourhood Character



The goal is to advance many of the recommendations from the year-long community dialogue that took place in 2008 on Neighbourhood Character and Housing.

3. Municipal Services and Finances



To inform the Divisional Services Review in 2013, the District conducted a community survey to seek public input on which services were most valued. This information is being used to evaluate and to adjust, where appropriate, the services and programs delivered by the District, and to determine if the service delivery is effective, efficient and necessary. The District will also continue to pursue other approaches to generating revenue.

4. Environment, Parks and Upper Lands



Council recognizes the need to develop policies and guidelines which will renew our community's commitment to our natural capital and will direct future projects and activities in our parks and in the Upper Lands.

5. The Public Safety Building



The Public Safety Building is a necessary investment in critical infrastructure in West Vancouver.

These five priorities are in complete alignment with the Community Strategic Plan that was developed by the District in collaboration with residents. The Community Strategic Plan provides the framework that drives the District's operations and strategic initiatives, and provides the context for financial planning.

Accomplishing the milestones outlined in the Community Strategic Plan continues to be a priority for the District of West Vancouver. Accordingly, the resources needed to accomplish these milestones have been provided for within the appropriate Divisional budgets, along with a requirement for interim reporting on progress.

CHALLENGES FOR 2014

The Economy

The global economy will continue to be unstable throughout 2014 and projections for the next several years remain uncertain. The American economy is experiencing modest improvement as is evidenced by nominal employment growth, a recovering housing market, fewer mortgage delinquencies and growing consumer credit. Despite recent declines, Europe will be emerging from a recession and is expected to experience some growth over 2014. Despite economic growth in Germany, France and Great Britain, Portugal, Italy, Greece and Spain will continue to battle high unemployment rates and a prolonged recession. China's economy is expected to stabilize; however, growth will be less than the double digit growth that has occurred over the past decade.

The Canadian economy saw a 1.8 per cent increase in GDP in 2013. Despite that growth, Canada's economy is expected to underperform in 2014. Annual housing starts will most likely decrease by about 15 per cent in 2014, while household debt will limit future consumer spending. In 2014, Canadian economic growth is expected to climb to 2.4 per cent, while a relatively strong Canadian dollar and poor productivity will continue to have a negative impact on imports.

In British Columbia, strong growth is expected in the forestry and mining sectors, while the Province will experience a slowing housing market and only nominal employment growth in 2014. Provincially, there has been a growing reliance on trade with emerging economies that has been underperforming due to, among other things, higher interest rates. This trend could limit economic growth in the near term.

At a local level, it is anticipated that revenues related to new home construction, home renovations and development will likely decrease relative to 2013. Stable, but low interest rates have and will continue to impact investment earnings, while the cost of fuel, asphalt and utilities continue to increase. Overall, Metro Vancouver is continuing to recover from the 2008 economic downturn.

Infrastructure Replacement

Determining the long term requirements for infrastructure replacement for our roads, bridges, water and sewer infrastructure, facilities, equipment and other assets, and implementing appropriate policies and plans are an ongoing priority for the District.

Management continues to move towards a comprehensive management approach for all assets owned by the District. As noted earlier, an inventory and condition assessment has been completed on 48 District-owned facilities; funding requirements and options continue to be refined and analyzed, and a community dialogue will continue to determine the best funding option for the current and future residents of West Vancouver. The Long-Term Fiscal Sustainability Review and Plan will commence in 2014, and will provide a long-term strategic perspective on meeting the District's current and long-term expenditure requirements. Wherever possible, the District focuses on leveraging senior government grant programs and partnerships with developers and others. Unfortunately, financial constraints at both the Provincial and Federal government levels will put pressure on the District to provide and to fund additional services to residents.

CONSOLIDATED BUDGET

Projected Changes in Fund Balances

	Opening Balances	Current Additions	Current Expend	Closing Balances
General Fund				
Unappropriated Deficit	(33,177,300)	-	-	(33,177,300)
Reserve Funds	34,532,640	29,074,018	(26,043,605)	37,563,053
	<u>1,355,340</u>	<u>29,074,018</u>	<u>(26,043,605)</u>	<u>4,385,753</u>
Water Utility				
Unappropriated Surplus	1,896,998	357,900	-	2,254,898
Reserve Funds	-	-	-	-
	<u>1,896,998</u>	<u>357,900</u>	<u>-</u>	<u>2,254,898</u>
Sewer Utility				
Unappropriated Surplus	411,043	-	(24,500)	386,543
Reserve Funds	43,642	1,309	-	44,951
	<u>454,685</u>	<u>1,309</u>	<u>(24,500)</u>	<u>431,494</u>
Solid Waste and Recycling				
Unappropriated Surplus	-	-	-	-
Reserve Funds	94,516	10,400	-	104,916
	<u>94,516</u>	<u>10,400</u>	<u>-</u>	<u>104,916</u>
Golf				
Unappropriated Surplus	-	-	-	-
Reserve Funds	6,193	-	-	6,193
	<u>6,193</u>	<u>-</u>	<u>-</u>	<u>6,193</u>
Cemetery				
Unappropriated Surplus	-	-	-	-
Reserve Funds	1,384,123	-	(655,493)	728,630
	<u>1,384,123</u>	<u>-</u>	<u>(655,493)</u>	<u>728,630</u>
CONSOLIDATED	<u><u>5,191,855</u></u>	<u><u>29,443,627</u></u>	<u><u>(26,723,598)</u></u>	<u><u>7,911,884</u></u>

Notes on significant changes:

The District had planned to obtain Municipal Finance Authority debt to fund the construction of the West Vancouver Community Centre, the Eagle Lake Water Treatment Plant and the Gleneagles Clubhouse. Accordingly, the balance to be borrowed had been presented as "Capital to be Financed in Future Years" on the District's Financial Statements. In 2012, a decision was made to fund these projects internally, and the amount that had previously been allocated as Capital to be Financed in Future Years was rolled into the District's Unappropriated Surplus.

Details of the change in the General Fund reserves are outlined on the following page.

The Cemetery reserve reduction is due to contributions to fund the capital program.

CONSOLIDATED BUDGET

Reserve Account Projections

	2014	2015	2016	2017	2018
Endowment Reserve					
Balance, opening	23,761,761	20,702,494	27,757,858	39,588,582	45,870,399
Land sales	1 13,951,846	5,962,925	10,450,000	4,623,871	-
Net rentals / leases	367,448	376,276	385,457	395,005	404,935
Interest earned	657,107	716,163	995,268	1,262,941	1,382,186
Acquisition of Land	2 (16,070,000)	-	-	-	-
Current project expenditures	(1,965,669)	-	-	-	-
Balance, closing	20,702,494	27,757,858	39,588,582	45,870,399	47,657,520
Capital Facilities Reserve					
Balance, opening	312,234	321,601	331,249	341,187	351,422
Annual transfer from operating budget	1,194,500	1,016,528	950,000	950,000	950,000
Interest earned	9,367	9,648	9,937	10,236	10,543
Current project expenditures	(1,194,500)	(1,016,528)	(950,000)	(950,000)	(950,000)
Balance, closing	321,601	331,249	341,187	351,422	361,965
Amenity Contributions Reserve					
Balance, opening	4,150,492	9,764,127	10,843,676	9,088,236	15,560,503
Current Developer contributions	5,668,000	2,500,000	-	8,108,000	-
Interest earned	205,635	304,549	294,560	364,267	436,815
Current project expenditures	(260,000)	(1,725,000)	(2,050,000)	(2,000,000)	(2,000,000)
Balance, closing	9,764,127	10,843,676	9,088,236	15,560,503	13,997,318
Infrastructure Maintenance Reserve					
Balance, opening	1,261,105	1,261,105	1,283,735	1,916,365	2,873,995
Annual transfer from operating budget	6,035,605	7,289,820	7,455,264	7,237,265	7,229,480
Interest earned	-	-	-	-	-
Current project expenditures	(6,035,605)	(7,267,190)	(6,822,634)	(6,279,635)	(6,271,850)
Balance, closing	1,261,105	1,283,735	1,916,365	2,873,995	3,831,625
Other Operating Reserves ^{various}					
Balance, opening	1,876,585	1,668,352	1,716,530	1,765,254	1,664,539
Current contributions and revenues	28,950	50,000	50,000	50,000	50,000
Interest earned	17,648	18,178	18,723	19,285	19,864
Current project expenditures	(254,831)	(20,000)	(20,000)	(170,000)	(20,000)
Balance, closing	1,668,352	1,716,530	1,765,254	1,664,539	1,714,402
Other Capital Reserves ^{various}					
Balance, opening	3,170,463	3,845,374	1,786,656	2,728,636	3,671,335
Current contributions and revenues	915,327	918,020	918,020	918,020	918,020
Interest earned	22,584	23,262	23,960	24,679	25,419
Current project expenditures	(263,000)	(3,000,000)	-	-	-
Balance, closing	3,845,374	1,786,656	2,728,636	3,671,335	4,614,773
TOTAL GENERAL FUND	37,563,053	43,719,704	55,428,259	69,992,192	72,177,604

1 The District of West Vancouver entered into an agreement to sell the 1300 Block of Marine Drive to Grosvenor Capital Corporation.

2 Purchase of a property at the corner of 22nd Street and Gordon Avenue.

CONSOLIDATED BUDGET

Three Year Trend

2014	2013	2012
Annual Budget	Year End Actual	Year End Actual

CONSOLIDATED REVENUES

General Fund:

General Taxation	57,442,271	55,045,454	54,650,242
Other General Revenues	27,616,580	32,026,704	33,722,707
General Capital Funding	9,813,045	11,429,420	19,795,984
	<u>94,871,896</u>	<u>98,501,578</u>	<u>108,168,933</u>

Utility & Other Funds:

Water Utility Fees and Revenues	11,602,500	10,863,468	10,679,426
Sewer Utility Fees and Revenues	12,418,100	11,027,190	10,490,777
Solid Waste and Recycling Fees	4,019,600	4,101,952	4,474,512
Transit Reimbursements	14,875,140	14,119,070	13,963,110
Golf Fees and Revenues	1,064,160	1,205,267	1,081,680
Cemetery Fees and Revenues	1,642,493	1,232,755	1,106,736
	<u>140,493,889</u>	<u>141,051,280</u>	<u>149,965,174</u>

Tax Levies for Other Governments

	<u>61,000,000</u>	<u>56,200,034</u>	<u>52,344,879</u>
	<u>201,493,889</u>	<u>197,251,314</u>	<u>202,310,053</u>

CONSOLIDATED EXPENDITURE

General Fund:

General Departmental Operating	72,363,922	70,460,127	66,793,532
General Operating Other	12,694,929	16,279,485	18,242,354
General Capital Program	9,813,045	11,429,420	19,795,984
	<u>94,871,896</u>	<u>98,169,032</u>	<u>104,831,870</u>

Utility & Other Funds:

Water Utility Operating and Capital	11,602,500	10,863,468	10,679,426
Sewer Utility Operating and Capital	12,418,100	11,027,190	10,490,777
Solid Waste and Recycling Operating	4,019,600	4,101,952	4,474,512
Transit Operating	14,875,140	14,119,070	13,963,110
Golf Operating and Capital	1,064,160	1,205,267	1,081,680
Cemetery Operating and Capital	1,642,493	1,232,755	1,106,736
	<u>140,493,889</u>	<u>140,718,734</u>	<u>146,628,111</u>

Tax Levies for Other Governments

	<u>61,000,000</u>	<u>56,200,034</u>	<u>52,344,879</u>
	<u>201,493,889</u>	<u>196,918,768</u>	<u>198,972,990</u>

CONSOLIDATED SURPLUS

	<u>-</u>	<u>332,546</u>	<u>3,337,063</u>
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CONSOLIDATED BUDGET

Five Year Plan

	5 Year Financial Plan				
	2014	2015	2016	2017	2018
CONSOLIDATED REVENUES					
General Fund:					
General Taxation	57,442,271	59,335,514	60,007,941	60,365,451	60,934,742
Other General Revenues	27,616,580	27,949,253	28,603,871	29,456,197	29,982,164
General Capital Funding	9,813,045	14,408,718	11,172,634	10,529,635	10,371,850
	94,871,896	101,693,485	99,784,446	100,351,283	101,288,756
Utility & Other Funds:					
Water Utility Fees and Revenues	11,602,500	12,153,600	12,732,300	13,339,900	13,977,900
Sewer Utility Fees and Revenues	12,418,100	13,634,900	15,023,700	16,676,300	18,510,700
Solid Waste and Recycling Fees	4,019,600	4,360,600	4,446,200	4,533,500	4,622,500
Transit Reimbursements	14,875,140	15,172,643	15,476,096	15,785,618	16,101,330
Golf Fees and Revenues	1,064,160	1,187,888	1,257,071	1,257,701	1,257,071
Cemetery Fees and Revenues	1,642,493	1,115,600	1,145,000	1,190,000	1,235,000
	140,493,889	149,318,716	149,864,813	153,134,302	156,993,257
Tax Levies for Other Governments	61,000,000	64,000,000	67,000,000	70,000,000	73,000,000
	201,493,889	213,318,716	216,864,813	223,134,302	229,993,257
CONSOLIDATED EXPENDITURE					
General Fund:					
General Departmental Operating	72,363,922	73,692,847	74,878,665	76,088,199	77,321,924
General Operating Other	12,694,929	13,591,920	13,733,147	13,733,449	13,594,982
General Capital Program	9,813,045	14,408,718	11,172,634	10,529,635	10,371,850
	94,871,896	101,693,485	99,784,446	100,351,283	101,288,756
Utility & Other Funds:					
Water Utility Operating and Capital	11,602,500	12,153,600	12,732,300	13,339,900	13,977,900
Sewer Utility Operating and Capital	12,418,100	13,634,900	15,023,700	16,676,300	18,510,700
Solid Waste and Recycling Operating	4,019,600	4,360,600	4,446,200	4,533,500	4,622,500
Transit Operating	14,875,140	15,172,643	15,476,096	15,785,618	16,101,330
Golf Operating and Capital	1,064,160	1,187,888	1,257,071	1,257,701	1,257,071
Cemetery Operating and Capital	1,642,493	1,115,600	1,145,000	1,190,000	1,235,000
	140,493,889	149,318,716	149,864,813	153,134,302	156,993,257
Tax Levies for Other Governments	61,000,000	64,000,000	67,000,000	70,000,000	73,000,000
	201,493,889	213,318,716	216,864,813	223,134,302	229,993,257
CONSOLIDATED SURPLUS	-	-	-	-	-

READERS' GUIDE

The attached budget document will support the 2014 Annual Budget and the Five Year Financial Plan for the period from 2014 through to 2018. The document incorporates best practices recommended by the Government Finance Officers Association (GFOA) of the United States and Canada. These best practices establish the criteria by which the document aims to serve the following functions:

- a policy document that sets out financial priorities and issues, and outlines the financial policies that will guide the development of the Plan;
- a financial plan that identifies historical and projected revenues and expenditures, and the sources of those resources for both operating and capital, as well as the rate-setting mechanisms for all Funds;
- an operations guide that assists staff in managing the day-to-day operations of the District by documenting the policies, organizational framework, goals, milestones and resources that are available to provide services to the community; and
- a communications device that provides contextual and statistical data, among other summary information, to enable an understanding of the budget process and the basis of the priorities and choices contained in the final Five Year Financial Plan.

THE MATERIAL IS ORGANIZED INTO THE FOLLOWING BROAD SECTIONS:

1. Completed Five Year Financial Plan

This section provides the first stage of the budget process, along with highlights of selected service level choices, and the detailed impact to residents by way of tax and other rate increases/decreases.

2. West Vancouver Overview

This section provides an overview of the District of West Vancouver and its history, along with its governing structure.

3. Planning Environment

This section explains the planning processes within which the District's values, objectives and policies are formed. These processes in turn drive the budget process.

4. Financial Planning Framework

This section details the process, timing and underlying assumptions of the current year budget cycle.

5. Economic Factors & Financial Trends

This section outlines the impact of the overall economy on the current budget, identifies other important issues that drive municipal costs and provides recent and projected trends in the District's revenues and expenses.

6. Service Level Choices

This section tracks the adjustments made to the budget at each stage of the current process, from initial outlook, to the first formal draft, and then through to final responses relative to resident comment and Council discussion.

7. 2014 General Fund Financial Plan Overview

This section provides summaries of the revenues and expenditures of the General Fund, wherein property tax rates are established, as well as the net taxation requirement of each operating division.

8. Divisional Operations

This section provides additional details on individual General Fund operating departments, such as mandates, staffing and budgets, divisional capital requests, service level statistics and an accounting of the increase or decrease in net expenditures from year to year. This section also provides details of the 2013 Accomplishments to Support Council Priorities, 2013 Operational Accomplishments, 2014 Initiatives to Support Council Priorities and 2014 Operational Initiatives.

9. Capital Program

This section presents the Five Year Capital Plans for all Funds. This section discusses the general approach to capital, principles that guide planning and the detailed projects proposed in each Fund.

10. Utility & Other Funds

This section presents an overview, namely of the Five Year Financial Plan and budget highlights, for each of the other Funds maintained by the District.

Glossary of Terminology

The glossary defines terms that are either technical in nature or have a unique meaning for the District of West Vancouver.



1. Completed Five Year Financial Plan

2014 Budget Highlights 14

Impacts to Residents 15

Five Year Financial Plan 16

Revenue/Tax Distribution: Objectives & Policies 20

2014 BUDGET HIGHLIGHTS

The 2014 budget incorporates a 2.92 per cent property tax rate increase in the District of West Vancouver as per the following:

	%	\$
base operating budget	4.26	2,370,634
decrease transfer to capital facilities reserve	0.87	479,385
	5.13	2,850,019
plus increase in infrastructure maintenance	-2.21	-1,220,521
final tax rate adjustment	2.92%	\$1,629,498

Highlights of the 2014 Budget include the following:

- a 2.92 per cent increase to the effective property tax rate in 2014;
- maintenance of ongoing service levels from 2013, however, final budget reductions continue to put pressure on some areas of the District’s operations and will need to be monitored throughout 2014;
- operating costs include provision for wage increases in labour contracts for authorized staffing levels;
- fees and charges have been reviewed and have been increased where warranted. A number of increased cost-recovery measures have been implemented in response to the public’s request for an increased emphasis on user-pay;
- the Infrastructure Maintenance program has been significantly decreased; the adequacy of the ongoing funding envelopes for each category of infrastructure will be reviewed as part of the 2015 budget process; and
- as in prior years, a number of planning and review initiatives are included that will identify the scope and timing of future projects. These future projects will be incorporated into a long-term plan that will align with the Strategic Plan.

IMPACTS TO RESIDENTS

Property Taxes

The establishment of the annual property tax rate is based on the total assessed values of all residential properties in the District. The assessed values are established by BC Assessment Authority as of July 1, 2013. The previous year's tax rate is adjusted to eliminate the impact of changes to market values of properties. In order to generate the same amount of tax revenues as in 2013, the residential tax rate was adjusted based on the market change in the assessed property values. The adjusted rate was then increased by the Council approved increase to municipal taxes of 2.92 per cent for 2014.

Due to 'assessment skewing', the uneven distribution of actual market increases or decreases between and within neighbourhoods, property taxes assessed for individual properties will vary from the approved increase of 2.92 per cent if the change in the assessment value of the property is less than or greater than the average market change. However, the overall District average impact to tax revenues is an increase of 2.92 per cent.

Utility User Fees

Utility user fees in water, sewer and solid waste were approved by Council in November and are included in the Five Year Financial Plan. There was no change to solid waste user fees.

Water user rates are based on cubic meters of consumption with quarterly billings based on monthly meter readings. The sewer user rate shadows water consumption and is adjusted for outdoor water use that does not enter the sewer system. The cost to individual users depends on the extent to which conservation practices are followed. The user rate increases will result in the following median single family household costs:

Water user rate: \$549, reflecting an increase of \$22 over 2013

Sewer user rate: \$733, reflecting an increase of \$84 over 2013

Solid waste and recycling fees are set at a flat rate, with additional charges for garbage pickup in excess of an established base level. For 2014, flat rate fees remained unchanged for single family households, resulting in an annual fee of \$275 for 2014.

FIVE YEAR FINANCIAL PLAN: GENERAL OPERATIONS

Schedule A to Bylaw No. 4780,2014

	5 Year Financial Plan				
	2014	2015	2016	2017	2018
REVENUE					
General Taxation	57,442,271	59,335,514	60,007,941	60,365,451	60,934,742
Fees and Charges	13,692,286	14,029,652	14,309,765	14,595,480	14,886,910
Licences and Permits	5,988,750	6,288,188	6,602,597	6,932,727	7,279,363
Other Revenue	6,907,066	6,578,810	6,638,905	6,700,386	6,763,287
Government Grants	788,647	1,052,604	1,052,604	1,052,604	1,052,604
Other Transfers	239,831	-	-	175,000	-
	85,058,851	87,284,767	88,611,812	89,821,648	90,916,906
Levies, Other Governments	61,000,000	64,000,000	67,000,000	70,000,000	73,000,000
	146,058,851	151,284,767	155,611,812	159,821,648	163,916,906
EXPENDITURE					
Administration	2,048,133	2,115,684	2,153,986	2,193,055	2,232,904
Culture, Environment and Partnerships	2,430,886	2,454,963	2,479,521	2,504,570	2,530,120
Human Resources and Payroll Services	1,520,574	1,547,844	1,575,659	1,604,030	1,632,969
Financial Services	9,271,129	9,554,509	9,668,827	9,785,432	9,904,369
Police Services	13,987,412	14,223,927	14,460,014	14,700,824	14,946,449
Fire & Rescue Services	14,353,341	14,622,655	14,897,355	15,177,550	15,463,348
Engineering and Transportation	3,826,190	3,877,048	3,928,923	3,981,835	4,035,806
Lands, Bylaws, First Nations and Legal Affairs	1,259,934	1,281,645	1,303,789	1,326,377	1,349,417
Planning, Lands and Permits	3,703,957	3,732,903	3,803,229	3,874,961	3,948,127
Parks and Community Services	15,791,121	16,040,593	16,295,055	16,554,606	16,819,348
Library Services	4,171,245	4,241,077	4,312,306	4,384,960	4,459,067
	72,363,922	73,692,847	74,878,665	76,088,199	77,321,924
Legal	380,186	285,790	291,506	297,336	303,282
Property and Liability Insurance	1,075,000	1,096,500	1,118,430	1,140,799	1,163,615
Fiscal Services	360,400	362,970	365,551	368,144	370,749
Grants in Aid	408,913	408,913	408,913	408,913	408,913
Election	150,000	-	-	175,000	-
Third Party Works	1,778,600	1,778,600	1,778,600	1,778,600	1,778,600
Transfers to Reserves:					
Capital Facility Reserve	1,194,500	1,016,528	950,000	950,000	950,000
Infrastructure Fund	6,035,605	7,289,820	7,455,264	7,237,265	7,229,480
Other Transfers	1,311,725	1,352,799	1,364,883	1,377,393	1,390,343
	85,058,851	87,284,767	88,611,812	89,821,648	90,916,906
Levies, Other Governments	61,000,000	64,000,000	67,000,000	70,000,000	73,000,000
	146,058,851	151,284,767	155,611,812	159,821,648	163,916,906
EXCESS OF REVENUE	-	-	-	-	-

FIVE YEAR CAPITAL PLAN: GENERAL OPERATIONS

Schedule B to Bylaw No. 4780,2014

5 Year Financial Plan				
2014	2015	2016	2017	2018

CAPITAL EXPENDITURES

Infrastructure Program	6,654,345	6,652,190	6,532,634	7,029,635	6,871,850
Transportation Projects	1,700,000	2,050,000	2,450,000	2,100,000	2,450,000
Parks and Recreation	546,000	4,090,000	640,000	350,000	-
Other Civic Facilities	912,700	1,616,528	1,550,000	1,050,000	1,050,000
	<u>9,813,045</u>	<u>14,408,718</u>	<u>11,172,634</u>	<u>10,529,635</u>	<u>10,371,850</u>

REVENUE SOURCES

Transfers From Reserves:					
Infrastructure Fund	6,035,605	7,289,820	7,455,264	7,237,265	7,229,480
Capital Facility Reserve	1,194,500	1,016,528	950,000	950,000	950,000
Dev Cost Charges	646,700	335,000	250,000	175,000	25,000
Amenity Contributions	260,000	1,725,000	2,050,000	2,000,000	2,000,000
Grants and Partnerships	997,500	942,370	367,370	167,370	167,370
Other Reserves	678,740	3,100,000	100,000	-	-
	<u>9,813,045</u>	<u>14,408,718</u>	<u>11,172,634</u>	<u>10,529,635</u>	<u>10,371,850</u>

FIVE YEAR FINANCIAL PLAN: OTHER FUNDS

Schedule C to Bylaw No. 4780,2014

5 Year Financial Plan				
2014	2015	2016	2017	2018

DISTRICT LAND STEWARDSHIP ACCOUNT

Revenue	
Land Sales	1,515,669
Expenditure	
Public Safety Building	1,515,669

WATER UTILITY

Revenue					
User Fees	11,022,500	11,573,600	12,152,300	12,759,900	13,397,900
Meter Rental Charges	549,500	549,500	549,500	549,500	549,500
Micro Power Generation	30,500	30,500	30,500	30,500	30,500
	11,602,500	12,153,600	12,732,300	13,339,900	13,977,900
Expenditure					
Water Purchases	2,695,800	2,883,100	3,076,900	3,304,100	3,425,000
System Operating	3,482,000	3,547,700	3,614,600	3,682,900	3,752,500
System Replacements	3,000,000	3,300,000	3,600,000	3,900,000	4,200,000
Debt Service	2,066,800	2,066,800	2,066,800	2,066,800	2,066,800
Transfer to (from) Surplus	357,900	356,000	374,000	386,100	533,600
	11,602,500	12,153,600	12,732,300	13,339,900	13,977,900

SEWER UTILITY

Revenue					
User Fees	12,193,600	13,534,900	15,023,700	16,676,300	18,510,700
Development Cost Charges	200,000	100,000	-	-	-
	12,393,600	13,634,900	15,023,700	16,676,300	18,510,700
Expenditure					
GVSDD Levy	6,033,100	6,274,400	6,588,100	6,983,400	7,437,300
Administration Charge	200,000	200,000	200,000	200,000	200,000
Sanitary Operating	1,264,900	1,290,200	1,316,000	1,342,300	1,369,200
Storm Operating	920,100	938,500	957,300	976,400	995,900
Capital Program	4,000,000	4,900,000	5,800,000	6,700,000	7,600,000
Transfer to (from) Surplus	(24,500)	31,800	162,300	474,200	908,300
	12,393,600	13,634,900	15,023,700	16,676,300	18,510,700

SOLID WASTE

Revenue					
User Fees Revenue	4,019,600	4,360,600	4,446,200	4,533,500	4,622,500
Expenditure					
Garbage Coll & Disposal	2,421,300	2,559,100	2,647,000	2,709,800	2,762,900
Recycling Coll & Processing	1,587,900	1,740,300	1,749,500	1,758,800	1,793,500
Rate Stabilization	10,400	61,200	49,700	64,900	66,100
	4,019,600	4,360,600	4,446,200	4,533,500	4,622,500

FIVE YEAR FINANCIAL PLAN: OTHER FUNDS

Schedule C to Bylaw No. 4780,2014...continued

	5 Year Financial Plan				
	2014	2015	2016	2017	2018
CEMETERY					
Revenue					
User Fees	867,000	955,000	1,010,000	1,050,000	1,090,000
Interest Revenue	120,000	130,000	135,000	140,000	145,000
Transfer from Dev Fund	655,493	30,600	-	-	-
	<u>1,642,493</u>	<u>1,115,600</u>	<u>1,145,000</u>	<u>1,190,000</u>	<u>1,235,000</u>
Expenditure					
Operations	451,343	460,400	469,600	479,000	488,600
Sales and Use Costs	139,600	142,400	145,200	148,100	151,100
Administration Charge	178,500	178,500	178,500	178,500	178,500
Capital Program	873,050	334,300	242,500	133,000	345,000
Transfer to Dev Fund	-	-	109,200	251,400	71,800
	<u>1,642,493</u>	<u>1,115,600</u>	<u>1,145,000</u>	<u>1,190,000</u>	<u>1,235,000</u>
GOLF					
Revenue					
Golf Fees	1,014,160	1,137,888	1,207,071	1,207,071	1,207,071
Clubhouse Rentals	50,000	50,000	50,000	50,000	50,000
	<u>1,064,160</u>	<u>1,187,888</u>	<u>1,257,071</u>	<u>1,257,071</u>	<u>1,257,071</u>
Expenditure					
Proshop and Management	181,316	199,448	203,437	203,437	203,437
Operations and Maintenance	651,079	664,101	677,383	690,930	704,749
Administration Charge	132,000	132,000	132,000	132,000	132,000
Capital Program	-	85,000	142,000	130,000	40,000
Debt Service	99,765	99,765	99,765	99,765	99,765
Transfer to Dev Fund	-	7,574	2,486	939	77,120
	<u>1,064,160</u>	<u>1,187,888</u>	<u>1,257,071</u>	<u>1,257,071</u>	<u>1,257,071</u>
TRANSIT					
Revenue					
Transit Reimbursement	14,875,140	15,172,643	15,476,096	15,785,618	16,101,330
Expenditure					
Operations	8,878,806	9,056,382	9,237,510	9,422,260	9,610,705
Maintenance	5,087,004	5,188,744	5,292,519	5,398,370	5,506,337
Administration	909,330	927,517	946,067	964,988	984,288
	<u>14,875,140</u>	<u>15,172,643</u>	<u>15,476,096</u>	<u>15,785,618</u>	<u>16,101,330</u>

REVENUE/TAX DISTRIBUTION: OBJECTIVES & POLICIES

Five Year Financial Plan Bylaw No. 4780, 2014: Schedule D

The Community Charter requires, as part of the consideration and adoption of five year financial plans, the disclosure of municipal objectives and policies regarding each of the following:

- the proportion of total revenue that comes from each of the main funding sources: property taxes, parcel taxes, fees, other sources and proceeds of debt;
- the distribution of property taxes among property classes; and
- the use of permissive tax exemptions as well as a discussion of the relative tax rates for each property class.

This disclosure requirement, some of which is included in the District's comprehensive budget document, is organized and attached as follows:

Fund Structure

A schematic of the Funds framework has been developed that illustrates how the District segregates specific standalone business units (each with its own revenue structure) from the General Fund where property tax rates are established.

Revenue Policies

Trends in general revenues and their proportions to total revenue are presented graphically. Revenue objectives and policies are described.

Property Taxation Policies

Trends in property taxation and the proportion that each class contributes to total tax revenues are shown graphically. Property tax objectives and policies are described as are policies relating to how permissive tax exemptions are granted.

In Summary:

- user-pay is a focus within the District and is maximized where appropriate
- erosion of the assessment base through permissive exemptions is minimized wherever possible
- although property taxation is by far the largest proportion of ongoing revenues, annual rate increases are a revenue of last resort in order to balance budgets
- in order to encourage small business, business property tax class multiples in West Vancouver continue to be among the lowest in Metro Vancouver

FUND STRUCTURE

West Vancouver’s financial framework is organized around several high-level functional units, called Funds. Each Fund is a stand alone business entity that engages in specific service activities, and has its own particular revenues, expenditures, reserves and capital program. Each Fund also has its own particular approach to budgeting and to rate setting.

GENERAL FUND

Encompasses all activities not assigned to a specific standalone Fund.

Has a diverse range of service activities - administration and support to Council, public safety, recreation & culture, community planning, business regulation, streets, traffic & roads.

It is within this Fund that property tax rates are determined, as the most significant revenue source to provide these services.

UTILITY FUNDS

WATER UTILITY FUND

This Fund supplies all residents with potable water on a metered user-pay basis.

User rates are established in a separate rate setting exercise in late fall.

SEWER & DRAINAGE UTILITY FUND

This Fund deals with collection and treatment of liquid waste, on a user-pay basis.

User rates are established in a separate rate setting exercise in late fall.

SOLID WASTE & RECYCLING

This Fund administers the garbage & recycling contracts, on a user-pay basis.

User rates have remained unchanged for several years.

OTHER STANDALONE FUNDS

DISTRICT LANDS STEWARDSHIP ACCOUNT

This Account facilitates maximizing the value of District-owned properties, while enabling the redevelopment of Ambleside and the renewal of certain civic facilities.

CEMETERY FUND

Capilano View Cemetery operates on a standalone basis, with a user rate structure sufficient to fund all expansions & improvements.

GOLF FUND

Ambleside Par 3 and Gleneagles Golf Course are self-contained businesses that generate a bottom line sufficient to fund golf course improvements and transfer an administration fee to the General Fund.

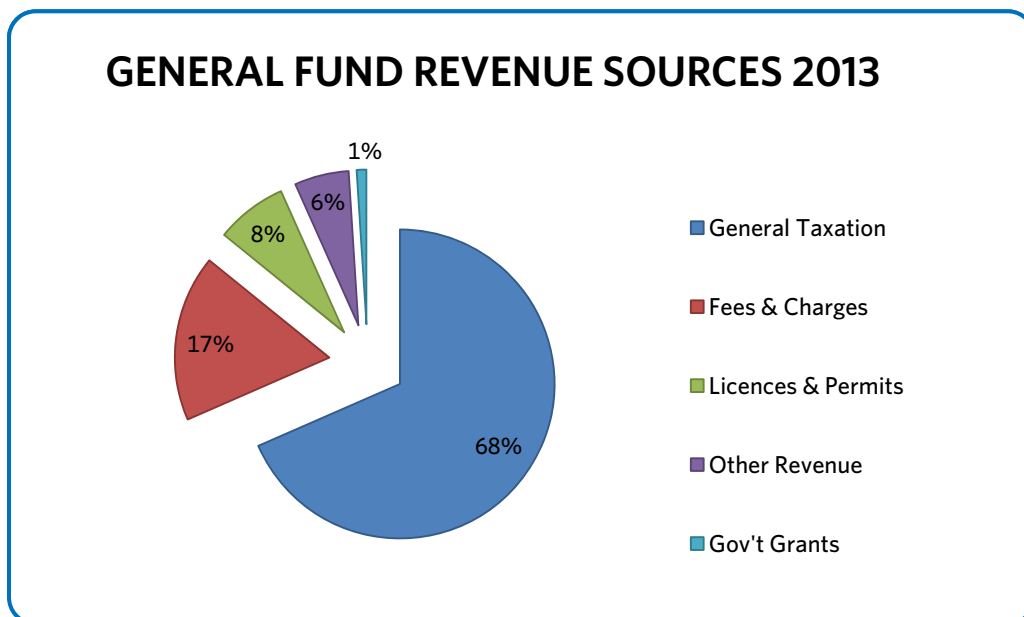
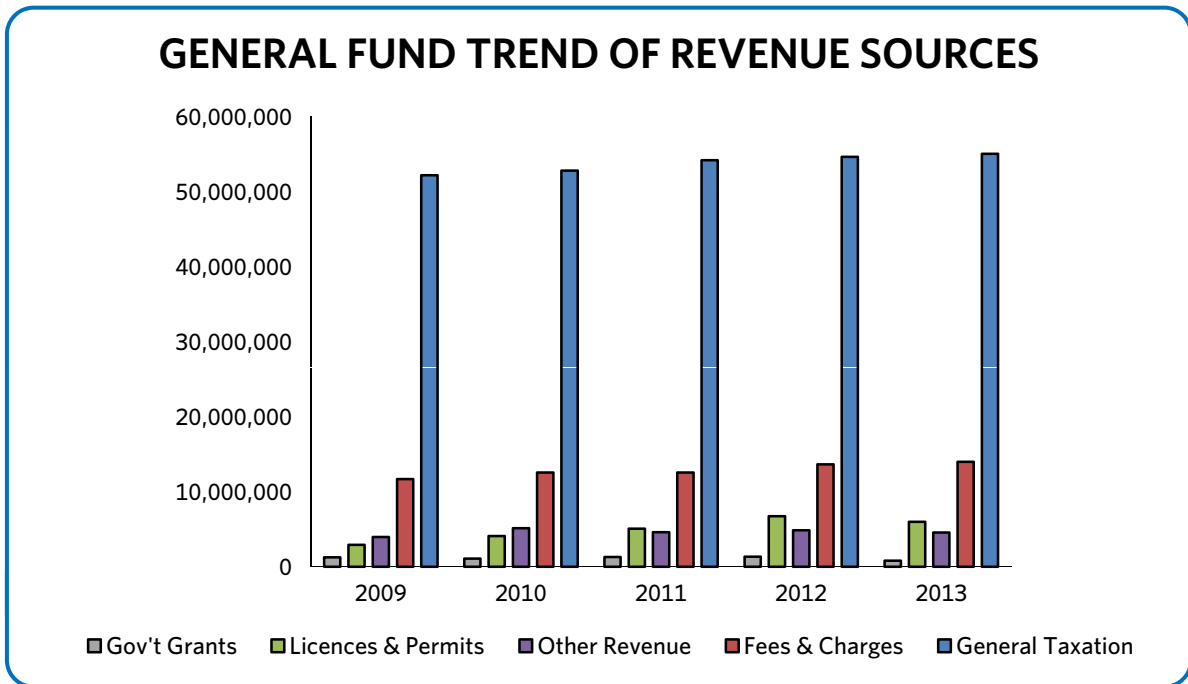
BLUE BUS TRANSIT

The Blue Bus service is operated on a contract basis for Translink, which sets service levels, establishes budget, and reimburses all costs.

REVENUE POLICIES

The following charts indicate graphically the trend and relative distribution of each of the District’s major ongoing general revenue sources. Funding sources for the annual capital program are not presented here.

A quick review reveals the significance of property taxation to the District’s operations as well as the relative stability of the proportions year over year.



.....

All revenue sources are reviewed annually for potential rate adjustments. In the case of sewer, water and solid waste utilities, annual user rates are established to cover all costs—operating, capital and debt service—of these stand alone utilities.

For the other stand alone business units, such as golf and cemetery, user rate structures are established that are sufficient to cover all current costs and to provide development funds for future planned capital replacements and expansions.

Fees and charges in the General Fund are reviewed annually within the context of:

- costs involved in providing a service
- program participation objectives
- special consideration for youth and seniors
- rates as compared to surrounding municipalities
- targeted recovery rates for recreational facilities
- ensuring that new developments pay their own way

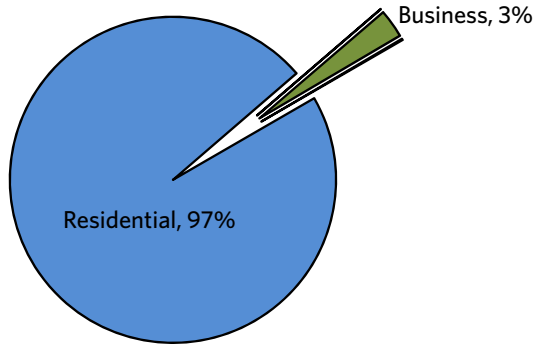
The increased application of user-pay principles are in response to feedback from residents and are in accordance with Council's direction. In addition, grants and other contributions, including partnerships, are pursued wherever available.

Property tax increases are considered a revenue of last resort after all other revenue sources have been maximized in order to balance budgets.

PROPERTY TAXATION POLICIES

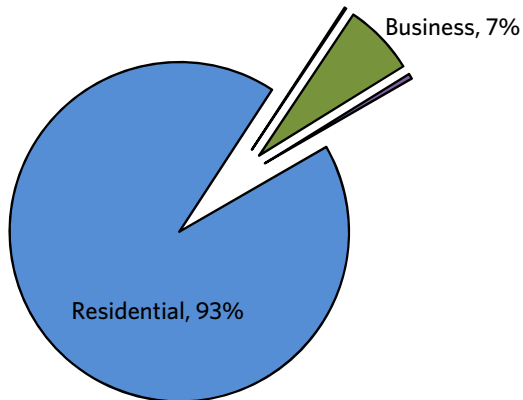
Property taxation is the District's most significant revenue source. Assessed property values in each of four categories presented in the charts below drive taxation revenues. These charts graphically portray the distribution of property types both as to the proportion of total assessment and to their contribution to total taxation revenues.

ASSESSMENT PROPORTIONS 2013



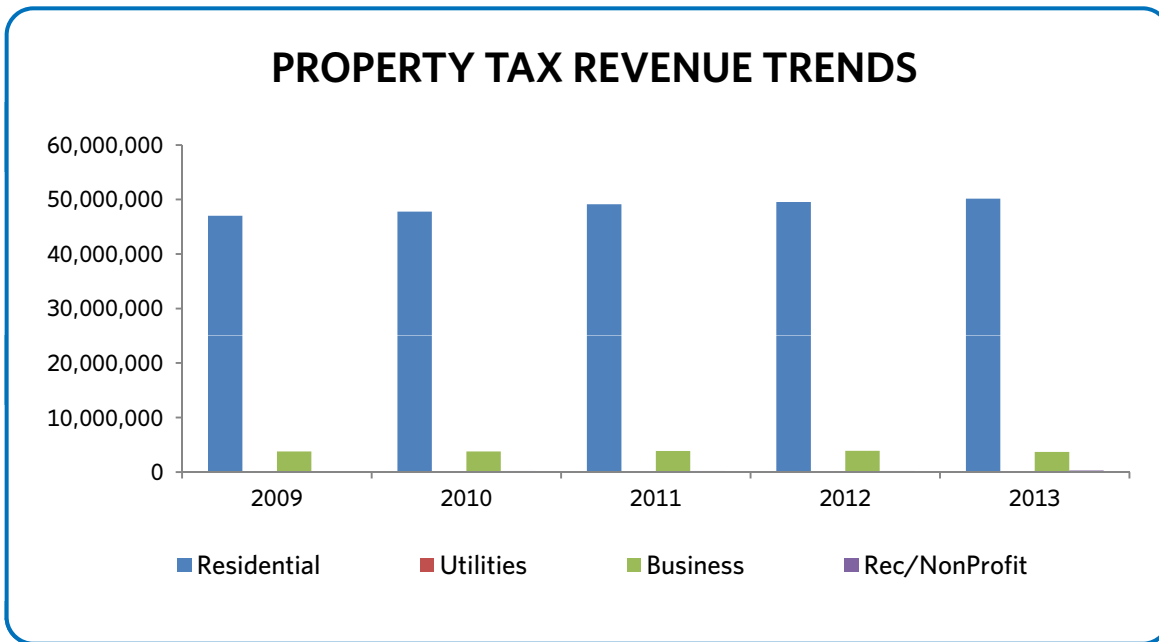
Utilities and Rec/Non Profit assessment proportions are less than 1%

PROPERTY TAX PROPORTIONS 2013



Utilities and Rec/Non Profit tax proportions are less than 1%

The chart below represents the five-year trend in property tax revenues, from 2009 to 2013, and clearly demonstrates that residential taxation is the most significant source of revenue for the District at 92 per cent of the 2013 total.



The Community Charter makes provisions for exempting, at Council's discretion, certain categories of property from taxation. In West Vancouver, such exemptions have been tightly controlled in order to constrain erosion of the assessment base.

Current policy allows for exemptions only as follows:

- for senior citizen housing projects built with provincial assistance that do not fall within the exemption provisions of S 224(2)(h) of the Charter;
- for non-profit organizations and community care licensed groups leasing portions of school buildings from School District #45;
- for land surrounding buildings for public worship, private schools and other necessary ancillary buildings; and
- for certain properties deemed to be National Historic Sites and the portion of property relating to not for profit operations of the local Royal Canadian Legion.

These limited allowable exemptions will amount to \$353,788 of foregone taxation revenues for 2014.

The extent to which the business class is taxed at rates greater than the residential class rate is commonly called the Business Class Rate Multiple. For example, a multiple of 3.00 means that the business class tax rate will be three times higher than the residential tax rate.

In West Vancouver, that multiple has always been kept low in order to encourage small business. A survey of business class property taxation within Metro Vancouver municipalities for 2013 (attached) indicates a range of class multiples, from a high of 4.50 to a low of 2.31, with the average being 3.31, and the median at 3.21.

West Vancouver's Business Rate Multiple is 2.51.

By policy, annual per cent tax rate increases are applied equally to all property classes.

BUSINESS CLASS PROPERTY TAXATION SURVEY

Metro Vancouver Municipalities

2013

	Residential			Business			Tax Multiple
	Assessment	Tax Rate	Tax Dollars	Assessment	Tax Rate	Tax Dollars	
Burnaby	46,012,896,247 81%	2.24190	103,156,312 48%	9,029,923,176 16%	9.46120	85,433,909 40%	4.22
Coquitlam	23,879,607,242 88%	3.05600	72,976,080 62%	2,776,966,952 10%	13.75540	38,198,291 32%	4.50
Delta	17,771,847,271 81%	3.31500	58,913,674 54%	2,313,129,203 11%	10.63290	24,595,272 23%	3.21
Langley City	3,003,818,803 72%	3.80160	11,432,835 52%	1,018,060,482 24%	8.78440	8,943,050 41%	2.31
Langley District	18,665,688,775 83%	3.27430	61,117,065 61%	2,655,549,536 12%	9.82990	26,103,786 26%	3.00
Maple Ridge	11,435,395,979 91%	4.28330	48,981,232 78%	830,953,773 7%	12.23070	10,163,146 16%	2.86
New Westminster	10,428,101,650 86%	3.54830	37,002,033 60%	1,498,542,939 12%	13.01990	19,510,879 32%	3.67
North Vancouver City	10,962,331,128 83%	2.44972	28,854,642 55%	2,102,356,200 16%	8.61408	18,109,864 37%	3.52
North Vancouver District	24,190,832,317 92%	2.36961	57,322,838 72%	1,627,045,500 6%	8.60129	13,994,690 18%	3.63
Pitt Meadows	2,545,677,488 85%	3.90660	9,944,944 62%	350,983,500 12%	12.11050	4,250,586 27%	3.10
Port Coquitlam	8,289,739,979 82%	3.82240	31,686,702 56%	1,343,424,501 13%	13.10310	17,603,026 31%	3.43
Port Moody	6,343,302,722 92%	3.40150	21,576,744 68%	435,534,606 6%	10.04200	4,373,639 14%	2.95
Richmond	44,663,439,117 81%	2.12246	94,796,363 54%	8,197,372,113 15%	7.62851	62,533,735 36%	3.59
Surrey	72,191,558,145 87%	2.37908	171,749,564 69%	9,088,567,811 11%	6.98799	63,510,821 26%	2.94
Vancouver	181,825,980,128 84%	1.89502	344,563,869 54%	33,537,119,477 15%	8.20424	275,146,577 43%	4.33
West Vancouver	26,699,003,132 97%	1.68850	50,146,767 93%	862,565,861 3%	4.23400	3,652,104 7%	2.51
White Rock	5,002,122,108 95%	3.58355	17,925,355 89%	225,382,002 4%	8.92835	2,012,292 10%	2.49

WEST VANCOUVER RANKING METROVAN MUNICIPALITIES

	Residential			Business			Tax Multiple
	Assessment	Tax Rate	Tax Dollars	Assessment	Tax Rate	Tax Dollars	
West Vancouver	26,699,003,132 97%	1.68850	50,146,767 93%	862,565,861 3%	4.23400	3,652,104 7%	2.51

High	4.50
Median	3.21
Average	3.31
Low	2.31



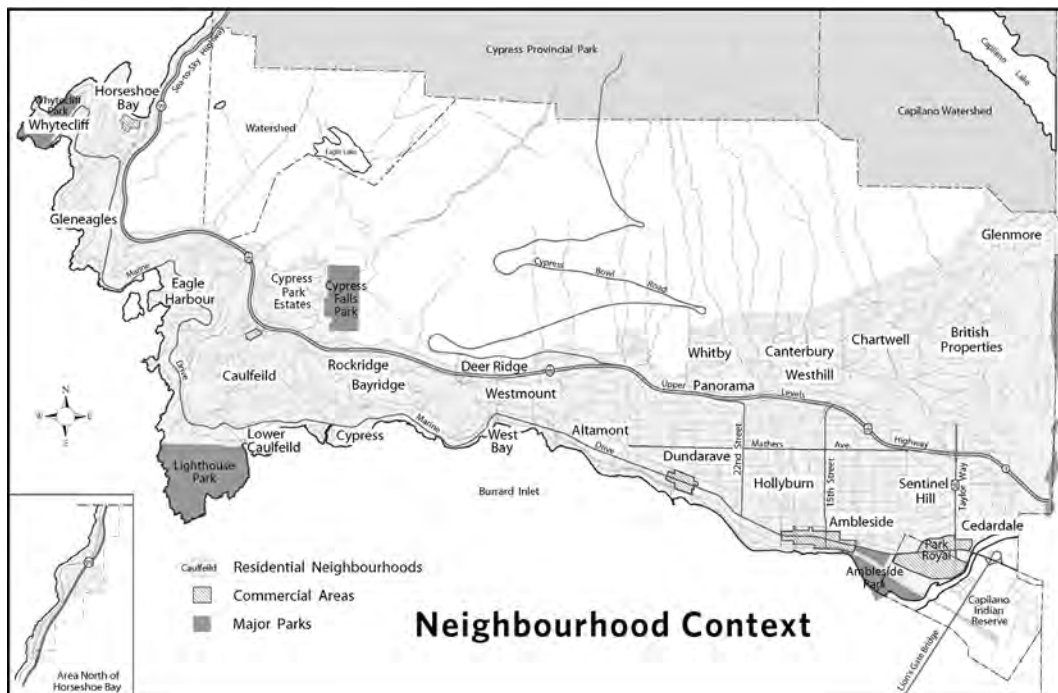
2. West Vancouver Overview

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DEMOGRAPHICS & STATISTICS

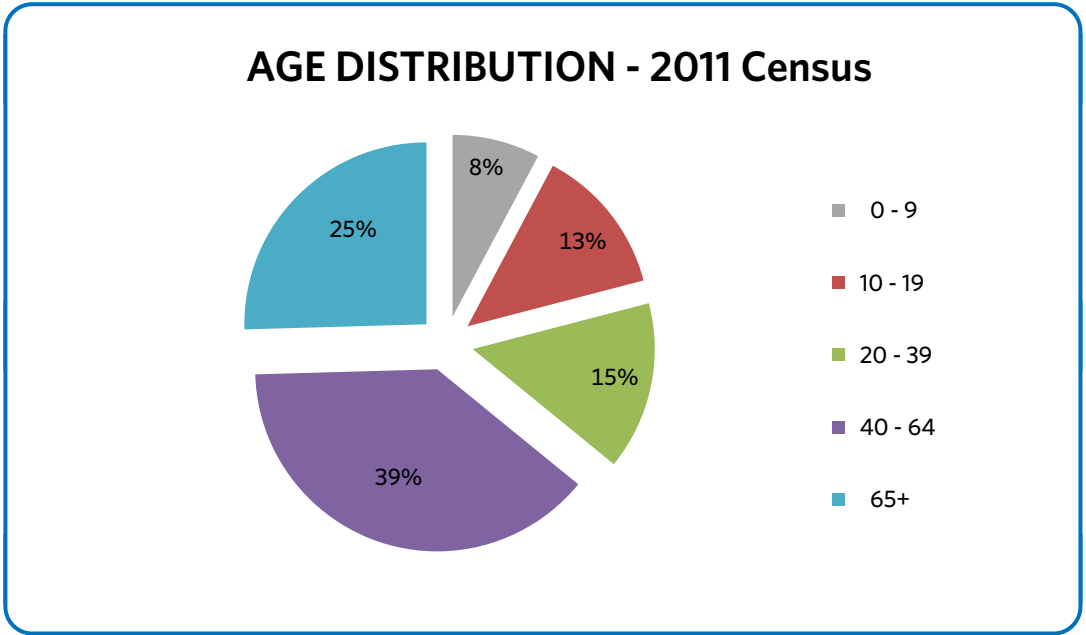
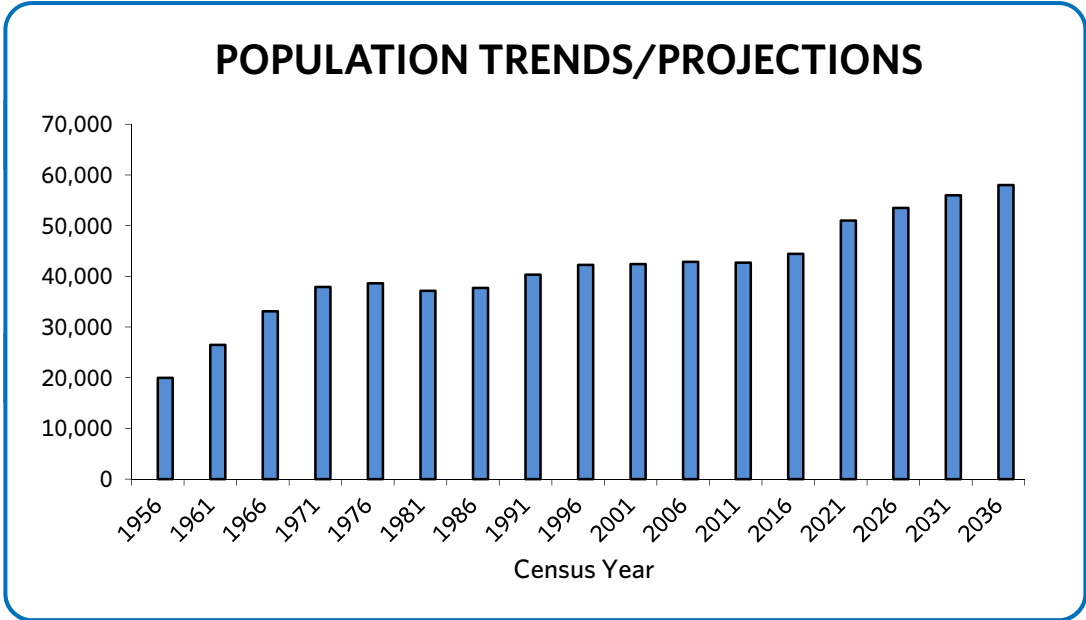
West Vancouver is a waterfront community bounded by the mountains to the north, Burrard Inlet and Howe Sound to the south and west, and the Capilano River corridor to the east.

Connections to downtown Vancouver and points east and south from West Vancouver are via the Lions Gate Bridge and through North Vancouver via Highway 1 to the Second Narrows Bridge. The Upper Levels Highway serves as the major east/west connection to the Horseshoe Bay ferry terminal, the other North Shore municipalities, and to the Sea to Sky Highway (Highway 99 North) communities of Squamish and Whistler to the north. Marine Drive is the scenic route that connects local neighbourhoods along West Vancouver's waterfront and provides a lower connection to North Vancouver and to the Lions Gate Bridge.



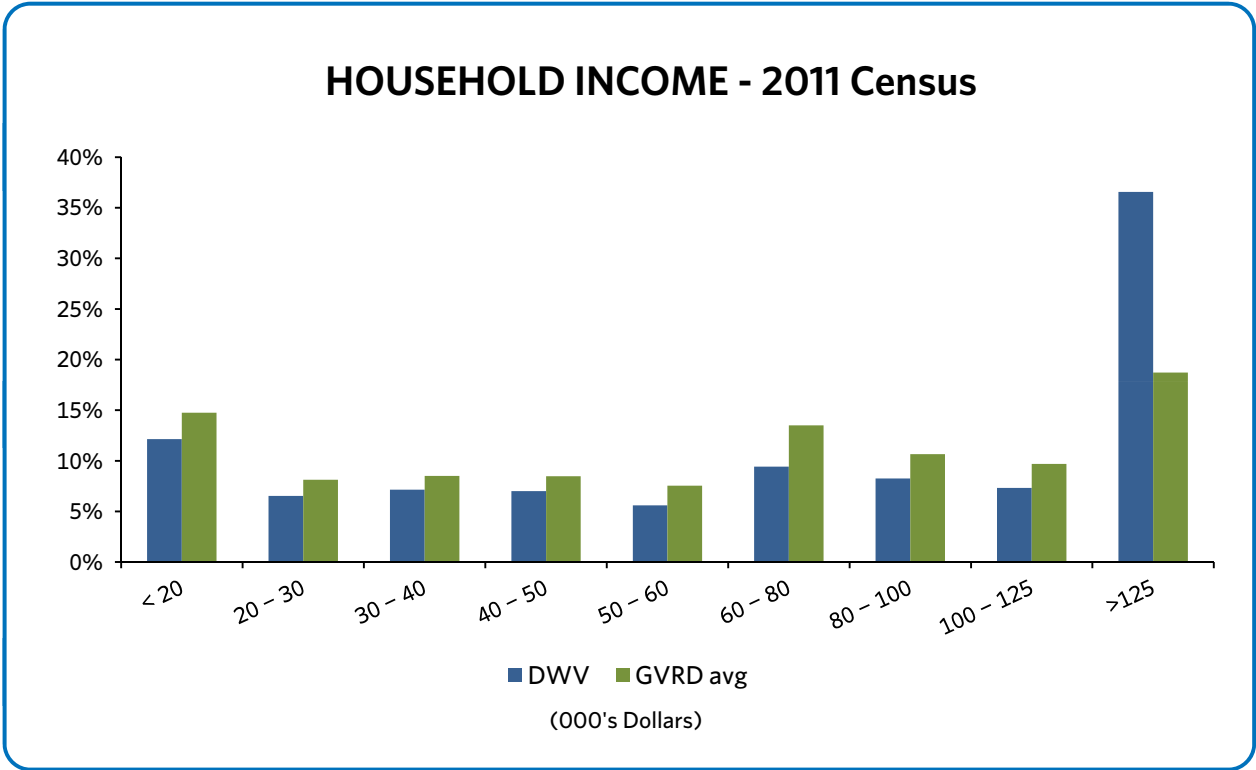
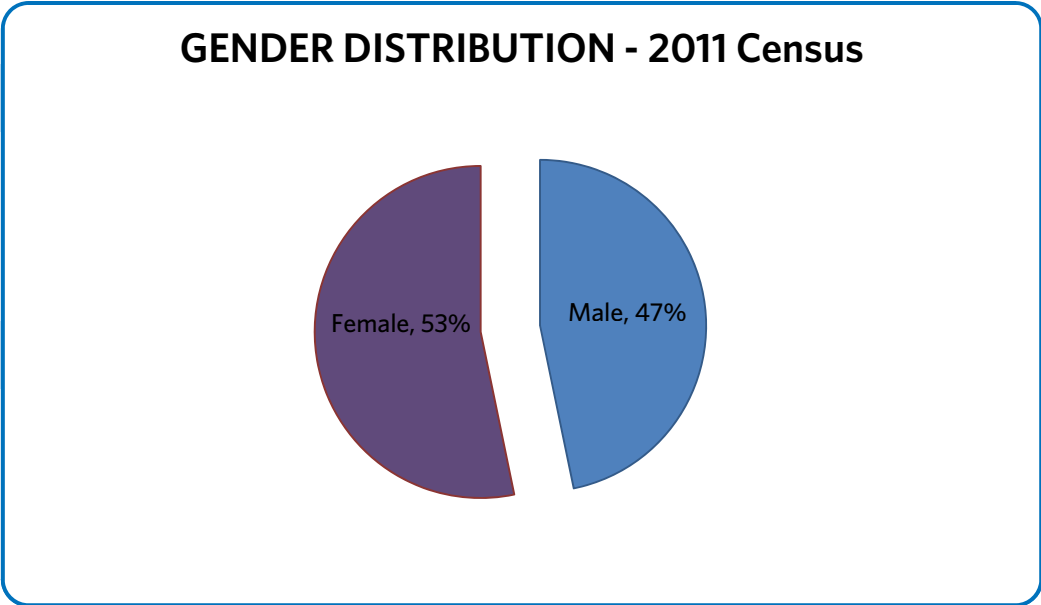
DEMOGRAPHICS & STATISTICS

Population Demographics, Trends & Projections



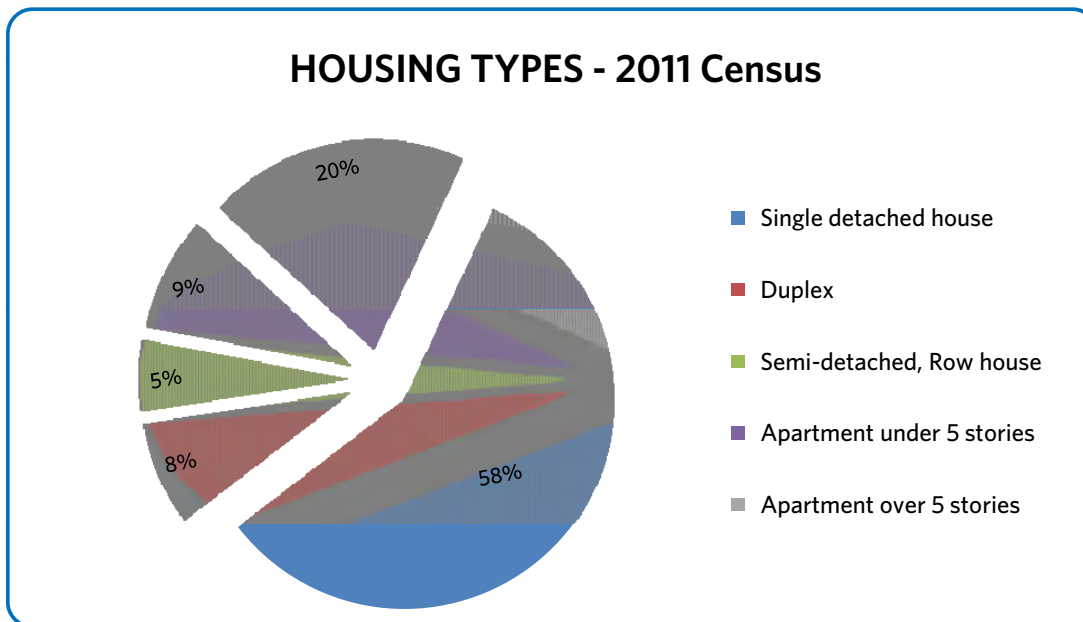
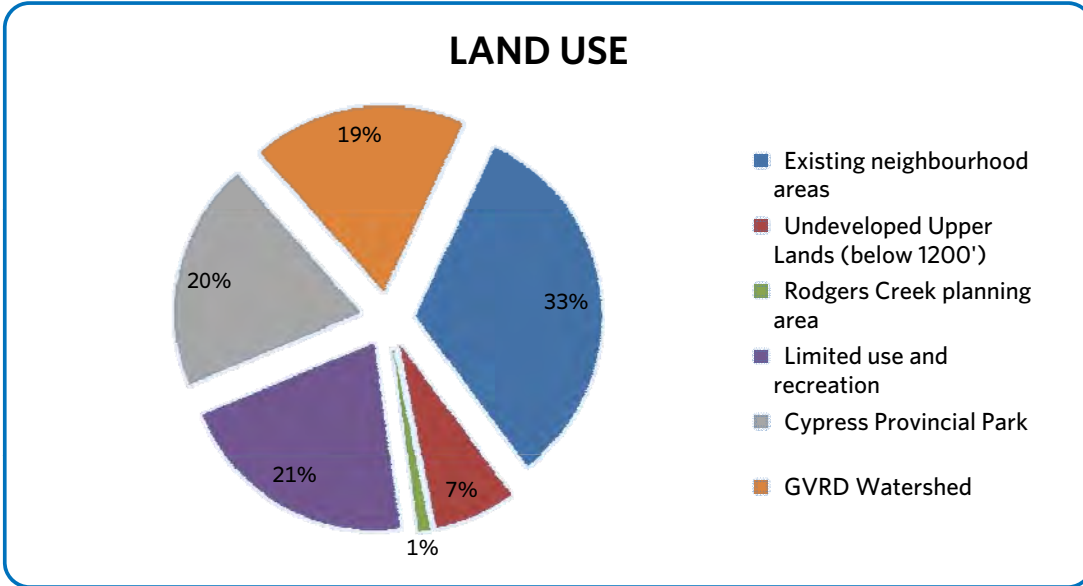
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Population Demographics, Trends & Projections...continued



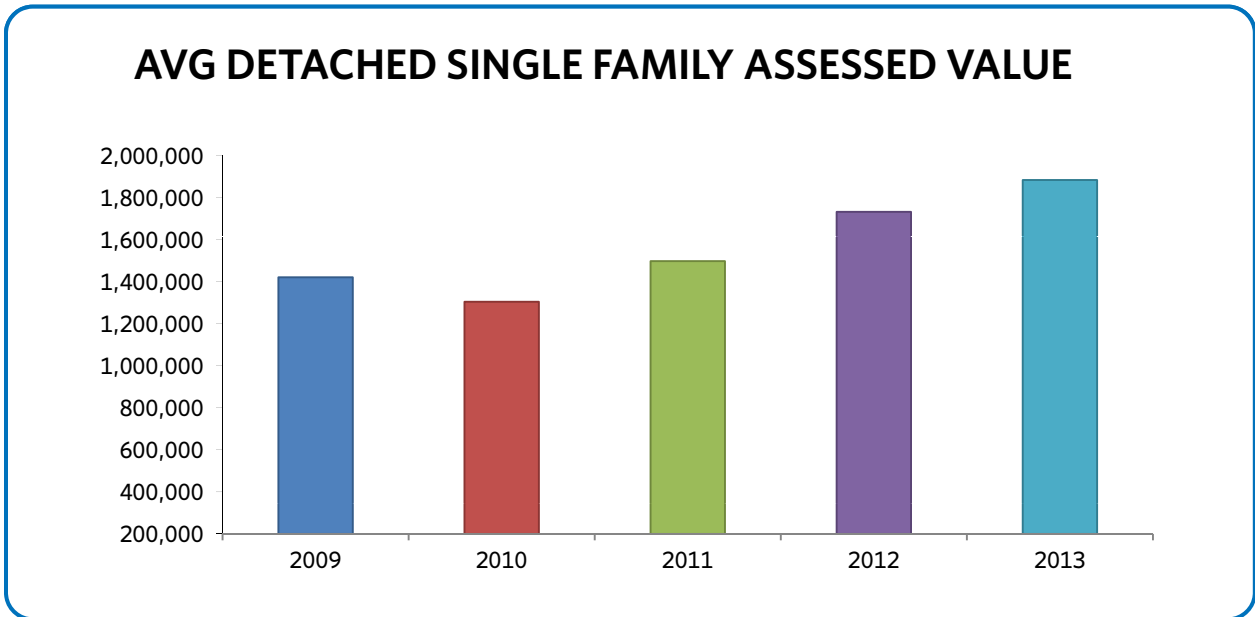
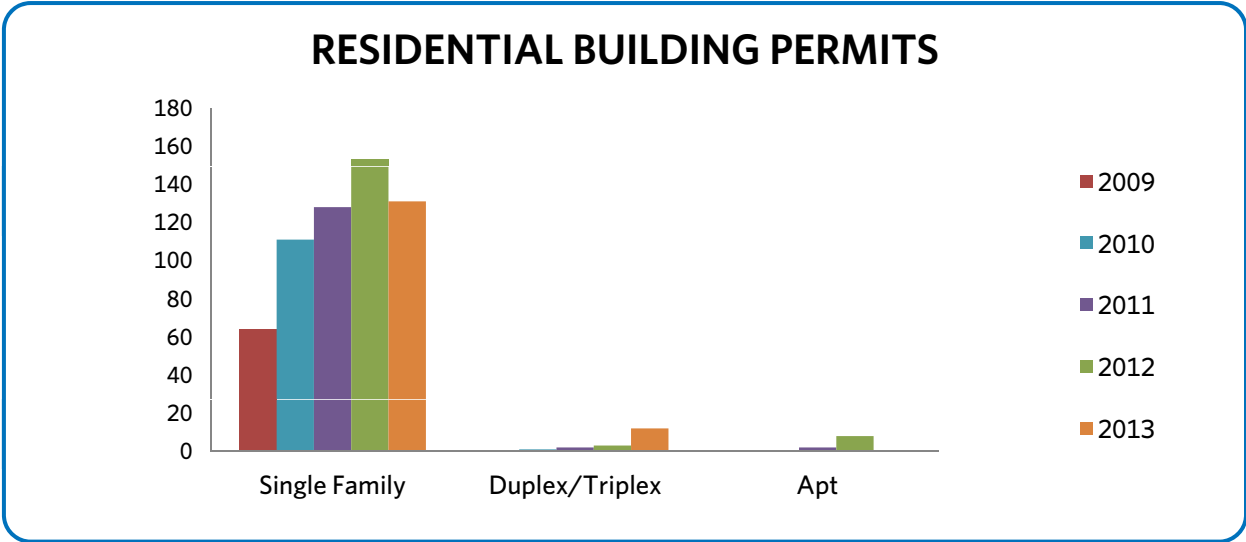
DEMOGRAPHICS & STATISTICS

Land Use & Housing



DEMOGRAPHICS & STATISTICS

Land Use & Housing...continued



THE HISTORY OF WEST VANCOUVER

The District of West Vancouver, a village-oriented corridor community that stretches along 28 kilometres of shoreline and up the slopes of Hollyburn Ridge, began as a popular summer holiday destination and has since grown to become an affluent suburb of Vancouver.

Spanish explorer Jose Maria Narvaez and Captain George Vancouver both sailed right past West Vancouver in 1791 and 1792 respectively. Even today, most tourists see little of West Vancouver as they veer off onto the Upper Levels Highway bound for Whistler or the Horseshoe Bay ferry terminal (the former does lie within the District's boundaries).



The European explorers also missed meeting the Squamish Nation, whose traditional territory includes West Vancouver, and who remain an important part of the community. The earliest known settlement here was a Coast Salish village at Sandy Cove. The aboriginal village at the mouth of the Capilano River later became the Capilano Indian Reserve (Xwemelch'stn), a separate legal entity.

James Blake pre-empted the first 65 hectares of present-day West Vancouver in 1872, and smart speculators had bought up most of the remaining land by the 1880s. A year after James Blake's pre-emption, the first white resident of West Vancouver, Navy Jack Thomas, a Welsh deserter from the Royal Navy, and his wife Row-i-a, granddaughter of Chief Ki-ep-i-lan-o (after whom the Capilano River was named), built a house in Ambleside. Although it has been moved and added to over the years, the house stands as the oldest continuously inhabited residence in Metro Vancouver. The house is associated with several key historical themes, including early settlement and the relationship between early Europeans and First Nations. As well, a type of construction gravel that Thomas extracted and sold is still called Navy Jack gravel to this day.

From the 1880s to the first decade of the 1900s, men and women of European descent canoed and then ferried across from Vancouver to picnic or camp in West Vancouver. The fresh air lay upwind from what was literally the Big Smoke to the east and south in those early days of land-clearing and logging. Every May to September, a tent city would spring up along the shoreline from present-day Ambleside Village to 23rd Street.



People settled in a string of small, self-contained coastal communities. These settlements were initially focused along the accessible shoreline and crept, over time, up the mountainside. The natural topography, with its deep ravines, separated the early settlements and later served to define West Vancouver's unique neighbourhoods.

Any hiker in the forested slopes of West Vancouver knows that the area was once the scene of intensive logging; it is not unusual to come across stumps and otherwise modified trees. Isolated pockets of ancient trees that survived the logging are reminders of the forest before the arrival of settlers.

Safe marine transportation was essential for West Vancouver's early settlers. The first lighthouse was built at Point Atkinson in 1874, and regular ferry



service from Vancouver started in 1909. The ferries triggered a real estate boom and relieved many families of the harsh row across the treacherous tides of the First Narrows to buy supplies or to attend church in Vancouver. The original ferry terminal survives today as a municipal art gallery. The introduction of the ferry and its association with suburban development introduced two enduring themes in West Vancouver's twentieth century history: transportation and suburbia.

The District of West Vancouver was incorporated on March 15, 1912, taking jurisdiction over what had been a part of the District of North Vancouver. Waterfront lots in what was then called West Capilano sold for \$4,500; other lots went for as little as \$450. Many newcomers were people of modest means looking for an affordable home.

Apart from logging, West Vancouver failed to attract much industry. Determined to make the best of a bad situation, in 1925 West Vancouver's Councillors chose to make their municipality exclusively residential. The first Official Community Plan under the Town Planning Act of 1926 banned any new industry and called for building lots larger than lots elsewhere in the Lower Mainland.

The decision to curtail industry proved to be wise. It attracted a group of British investors, led by the Guinness family, who purchased most of the upper lands from the Municipality. In 1932 these investors began to build the British Properties, a quality development high on Hollyburn Ridge. The first subdivision in 'The Properties' boasted spectacular view lots averaging 1.3 acres. The developers built the Lions Gate Bridge (1937-38) to provide the first fixed link to Vancouver. King George VI and Queen Elizabeth drove across it in 1939 to officially open what was the longest suspension bridge in the British Empire. The ferries couldn't compete, and by 1947 ferry service had stopped.

The developers of the British Properties also built the Capilano Golf Course and the north part of Park Royal (begun 1950), one of the first shopping centres in Canada. Park Royal South, like the northern portion of the Lions Gate Bridge, is located on the Capilano Indian Reserve. With its natural assets, road link to Vancouver, recreational amenities and village retail base, the future prosperity of West Vancouver was assured. So too was its distinctiveness as a community whose residents accept commuting as a way of life.

From that seaside hamlet of 1912, with a summer population of around 1,500, West Vancouver has grown to a municipality of more than 44,000. The District is a mix of old summer cottages, modest homes and multi-million-dollar estates. West Vancouver continues to have no industry, and has the same attractions that drew the first tourists: beaches, forests, mountain trails, golf courses and ski slopes. Residents place a high value on their natural environment, recreational opportunities and the landscapes that define this region.

The neighbourhoods of West Vancouver demonstrate the diverse forms that suburban development has taken in Canada and reflect the different visions of developers and early residents. The neighbourhood names remind us of the British origins of many settlers. Ambleside, an early subdivision built on a gridiron plan with a commercial strip along Marine Drive, commemorates *the father of West Vancouver* in John Lawson Park. Dundarave was named for the Scottish castle that was home to the clan of early resident, R.E. MacNaghten. West Vancouver's streets were



named after British prime ministers. Caulfeild owes its bucolic setting and eccentric spelling to Francis William Caulfeild, an English gentleman and scholar who laid out an Olde English village 'according to the contours of nature', including the paths of wild animals and cows. Bellevue, now only a street, was once a subdivision adjoining Dundarave; it was dubbed 'Vancouver's premier suburb'. Bellevue's ads promised that "A lot in Bellevue is a joy forever; two lots is a rapture." Further west, Colonel Albert Whyte pressed for the 1914 spelling change from White Cliff City to Whytecliff. Only a few families with modest incomes lived in Horseshoe Bay year-round until Dan Sewell arrived in 1931 and opened his marina and Whytecliff Lodge.

The communities higher up the mountainside offered fabulous views of Burrard Inlet and the Georgia Strait. As car ownership became more ubiquitous after 1945, new neighbourhoods spread across the upper areas. The British Properties set the tone for what would follow. Altamont is one such neighbourhood: the large lots with mature trees and attractive landscaping, and the narrow public roads, give the homes the air of country estates.



From faux Cotswold cottages with landscaped English gardens to glass-walled post-and-beam houses set amongst tall coniferous trees, the intimate relationship between the landscape and the built form is an ongoing theme in West Vancouver architecture. It was individual houses that put West Vancouver on the national map.

For a generation beginning around 1945, West Vancouver was a centre of award-winning Canadian residential architecture recognized as West Coast Style, which was inspired to a large extent by the dramatic landscape and the availability of fine lumber. Hundreds of west coast modern houses were designed by talented architects such as John Porter, Duncan McNab, C.E. (Ned) Pratt, Arthur Erickson, Fred Hollingsworth and Ron Thom.

The 1926 Official Community Plan may have precluded industrial development, but it could not isolate West Vancouver from the pressures of regional population growth. In 1959, some 20 hectares of land were rezoned, permitting dozens of high-density apartment buildings to be constructed in Ambleside and Hollyburn. The Crescent Apartments (1961) was West Vancouver's first high-rise. Some waterfront apartments, notably Villa Maris, aka the Pink Palace, are coloured in Miami pastels.

Social and demographic change in late-twentieth-century Canada was reflected locally. When Gleneagles Golf Course opened in 1927, it was reserved for the use of the British majority. That changed in 1951 when the property was sold and became the first Jewish golf course in Metro Vancouver. The predominant Britishness of early West Vancouver has diminished considerably over the last half-century. The new ethnic diversity is drawn from new arrivals from Asia, the Middle East and Europe, as well as from elsewhere in BC and Canada.

For its diverse people, their individual neighbourhoods, the natural beauty and the rich cultural life, West Vancouver is a special community with a distinctive heritage. The District of West Vancouver is responsible for governing the municipality under the authority of the Local Government Act and the Community Charter. The District operates under a Council/CAO system: this means an elected Council provides policy direction to a professional staff, which then implements Council policy and manages the day-to-day operations of the District. The Mayor is the Chief Executive Officer, chairing regular Council meetings and acting as the key spokesperson between Council and the public.

MUNICIPAL GOVERNMENT OVERVIEW

The District of West Vancouver is responsible for governing the Municipality under the authority of the Local Government Act and the Community Charter. The District operates under a Council/CAO system: this means an elected Council provides policy direction to a professional staff, which then implements Council policy and manages the day-to-day operations of the District. The Mayor is the Chief Executive Officer, chairing regular Council meetings and acting as the key spokesperson between Council and the public.

Following are the Mayor and Councillors, elected on November 19, 2011, and in office until November 2014:

Mayor	Michael Smith
Councillors	Mary-Ann Booth
	Craig Cameron
	Nora Gambioli
	Michael Lewis
	Trish Panz
	Bill Soprovich

The Chief Administrative Officer (CAO), in partnership with Divisional Directors, provides corporate leadership and service to realize organizational values and to support Council's vision for the community. The senior management group is made up of the following people:

Chief Administrative Officer	Nina Leemhuis
Deputy CAO	Brent Leigh
Municipal Clerk	Sheila Scholes
Director of Communications	Jeff McDonald
Director of Human Resources	Terrence (TJ) Schmaltz
Chief Financial Officer	Michael Koke
Police, Chief Constable	Peter Lepine
Fire Chief	Jim Cook
Director of Engineering & Transportation	Raymond Fung
Director of Lands, Bylaws, First Nations & Legal Affairs	Mark Chan
Director of Planning, Land Development & Permits	Bob Sokol
Director of Parks & Community Services	Anne Mooi
Director of Library Services	Jenny Benedict

Boards, Committees and Working Groups also provide advice to Council and staff. These are the currently active groups:

Boards and Panels

- Board of Variance
- West Vancouver Community Centres Society
- West Vancouver Memorial Library Board
- West Vancouver Police Board

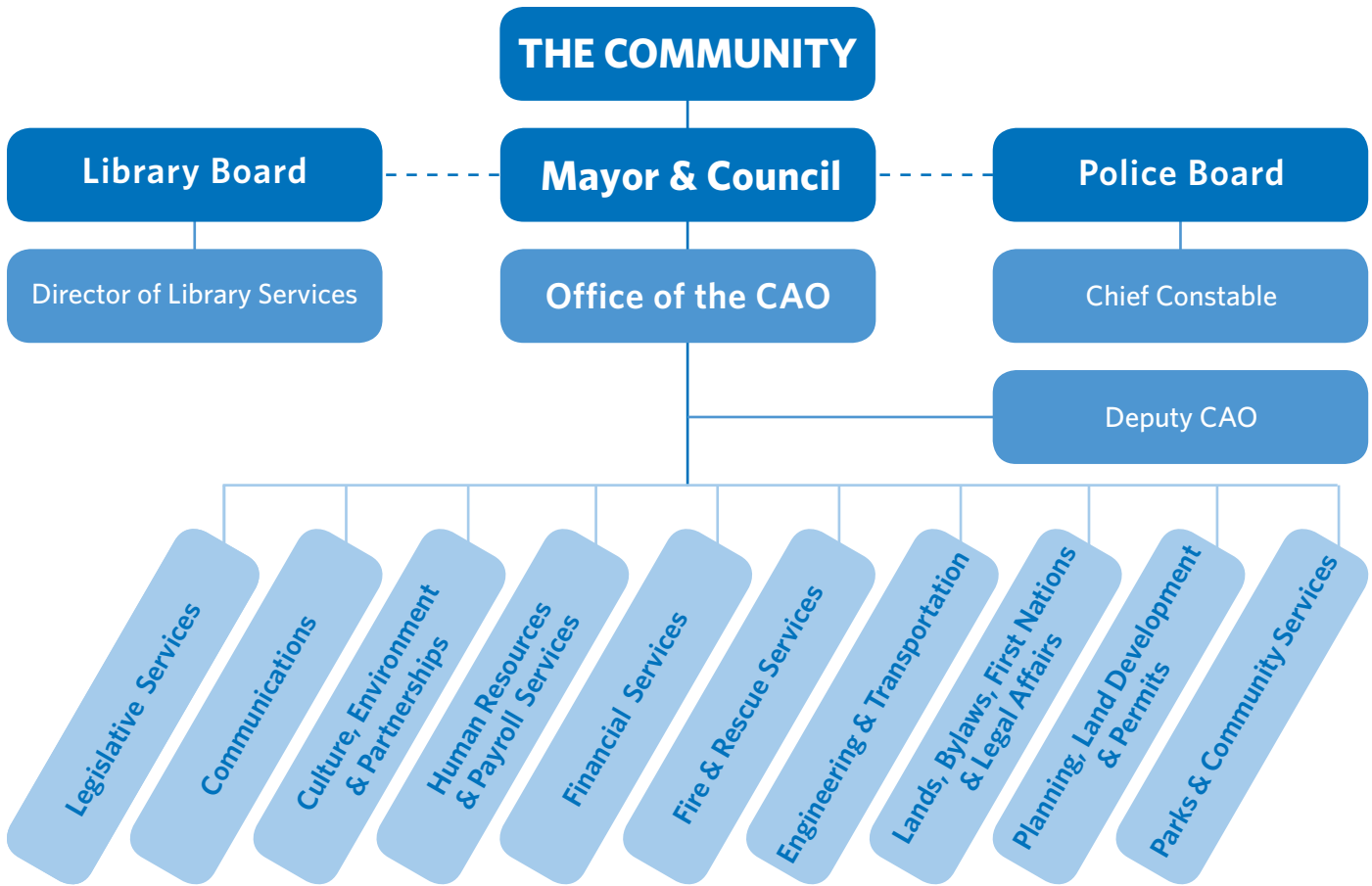
Working Groups

- Invasive Plants Working Group
- Field Sports Forum Working Group
- North Shore Substance Abuse Working Group
- Upper Lands Working Group

Committees

- Audit Committee
- Awards Committee
- Community Engagement Committee
- Community Grants Committee
- Design Review Committee
- Finance Committee
- Gleneagles Community Centre Advisory Committee
- Lower Caulfeild Advisory Committee
- North Shore Advisory Committee on Disability Issues
- North Shore Family Court: Youth Justice Committee
- School Traffic Safety Advisory Committee

ORGANIZATIONAL CHART







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OFFICIAL COMMUNITY PLAN POLICIES

The ultimate local government planning document is the Official Community Plan (OCP). The OCP lays out high level policy statements on such matters as land use, zoning, servicing, community amenities and finances.

West Vancouver's most recent OCP was adopted in June 2004. The financial framework from that document is reproduced below, but readers should note that some of these policies have since been revised.

OCP POLICY SECTION 16: FINANCIAL FRAMEWORK

Context

Municipal corporations are complex organizations, deriving their authority from the Local Government Act. They conduct their affairs through an elected Council, locally enacted bylaws, professional staff and the advice of various appointed commissions, boards and committees.

Municipalities conduct their financial affairs through formal annual budgets and five year financial plans. These budgets and plans define services to be provided and at what cost, and determine revenue sources (chief among which is the power to tax) to pay for them.

In a fundamental way, the form and character of a community as proposed in its Official Community Plan will play a significant role in shaping the future demand for infrastructure and services, and ultimately, the levels of taxation required.

The Financial Framework

The District uses a principal-based and long-term approach to managing the complex and changing financial issues facing West Vancouver. Some of the elements of that financial framework include:

- a budget process that includes a Five Year Financial Plan and consultation with residents;
- a formal set of budget principles that guide the annual budget process in establishing overall expenditures, departmental activity levels, and ultimately, the setting of tax rates. These budget principles, used by municipal Council and staff, cover such matters as our commitment to a long-term corporate approach that is results-oriented, and stresses responsibility and accountability;
- capital planning principles that emphasize a long-term program of infrastructure improvement and maintenance on a pay-as-you-go basis, integrating capital construction and maintenance activities within an affordable long-term capital plan;
- a Community Strategic Plan, incorporating a high-level Strategy Map that links corporate objectives, initiatives and measures to the organization's Mission;
- a long-term approach to utilities infrastructure replacement, including developing West Vancouver's own water source at Eagle Lake, which provides the rationale for gradually increasing service charges followed by long-term stability of sewer and water rates over the next 10 years. Note that more recent studies of the condition of sewer and water infrastructure have indicated the need to further increase utility rates—see Section 10, Utility & Other Funds;
- an ongoing review of fees and charges for the many user-pay services and activities offered by the District. Many user-pay activities do not involve full cost recovery but include a municipal subsidy from general taxation. Identifying services and activities that should be approached on a user-pay basis, and determining the appropriate amount of the municipal subsidy, is the subject of ongoing debate; and
- a system of Development Cost Charges and individually negotiated servicing agreements serve to finance the costs associated with growth from new development. This ensures that the infrastructure requirements of new developments are not a burden to existing taxpayers.

Challenges and Trends

The overall fiscal stability is managed within the context of certain challenges and trends that may or may not be within the direct control of the District.

The most significant challenge facing the District is to understand the financial implications of a historic decision to remain a predominantly residential community, which makes for quite different patterns of service consumption from those in a more balanced community. In communities with a significant business and industrial component to the tax base, it is not unusual for those sectors to contribute tax revenues in excess of the value of services that they actually consume, thus providing a subsidy to residential taxpayers. That subsidization of the residential tax burden is not available in West Vancouver to any appreciable degree.

Changing demographics—for example, an increase in the proportion of elderly and retired residents as compared to the number of young families—will result in demands for changed land use patterns and a change to the mix of required services and the costs of these services. Conversely, the demographics of a community may develop in response to the housing forms and land uses permitted in the Official Community Plan.

The actions of senior levels of government also place additional burdens on municipal finances. These actions include:

- downloading of responsibilities, cutbacks in cost-sharing programs and the elimination of revenue sharing grants;
- the imposition of higher and more stringent mandated standards in such diverse areas as sewage treatment, water quality, solid waste handling, site contamination and the environment add directly to municipal costs; and
- legislative changes to railway taxation, access to information and privacy, and the Police Act indirectly increase costs.

Proposed Community Charter legislation may provide opportunities for developing new revenue sources and for entering into new cost-sharing arrangements; however, there is a chance that the province will withdraw from the provision of certain services and, as a result, pressure on municipalities to provide those services will increase.

The implementation of the Recreation Facilities Master Plan will bring about significant new and expanded recreation facilities and entails the integration of associated operating costs within existing budgets and rate structures.

Existing service levels in almost all areas exceed those of other municipalities in Metro Vancouver on a per capita basis, and yet in many cases it has been difficult to quantify and to describe these services with any precision. In the future, informed decisions involving the allocation of scarce resources will require such quantifications.

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The debate around user-pay initiatives is expected to continue, and even accelerate, with regard to water metering in West Vancouver.

Regional issues are becoming more complex and costly, and are further complicated by the problem of less-than-direct municipal representation in decision making, including Metro Vancouver core services, sewer and solid waste. In the future, these will include the far more significant costs and service issues associated with roads and transit within TransLink and the Greater Vancouver Transportation Authority (GVTA). The District increasingly needs to monitor external events in order to be in a position to protect its interests and to intervene when necessary.

OBJECTIVES

Financial framework policies ensure fiscal sustainability and are based on the following objectives:

- recognize that the form and patterns of land use are fundamental to shaping future demand for infrastructure and services and, ultimately, the levels of taxation required;
- recognize that decisions on general land use and specific development proposals must be made in the context of overall financial affordability and sustainability; and
- establish a system to ensure that new development does not impose new financial burdens on the community.

POLICIES

Policy F1

Provide for public involvement in ongoing financial planning and budgeting, including the development of capital and business plans.

- Conduct a comprehensive annual budget, and five year capital plan process, which includes a public consultation component;
- annually review and update all current and long-term financial plans based on current conditions;
- provide meaningful documentation of all financial plans, budgets and long-term tax policies; and
- ensure that the policies and priorities identified in the Official Community Plan are consistent with municipal financial planning.

Policy F2

Ensure that new development pays its own way without impacting existing residents and provides community benefits when appropriate.

- Review, on a regular basis, and amend as necessary, rates of Development Cost Charges to ensure they are equitable and adequately cover the associated costs of development; and
- review all development proposals for financial impact, especially as they relate to incremental taxation and provision of new community amenities.

Policy F3

Ensure that service levels respond to changing community demographics.

- Review service level requirements during each year's budget consultations.

Policy F4

Ensure that infrastructure renewal and replacement are provided on an appropriate basis.

- Review and amend, as necessary, five and 10-year infrastructure maintenance plans as part of the annual budget process;
- continue development of the Eagle Lake water source; and
- consider the full life-cycle costing of infrastructure, in particular off-site services and transportation, and the need for adequate funding for future infrastructure replacement.

Policy F5

Implement user-pay initiatives when appropriate.

- Plan for the implementation of universal water metering.

Policy F6

Monitor legislative changes for impacts and opportunities.

- Review Community Charter legislation for new revenue/cost reduction opportunities and to minimize potential new service burdens.

Policy F7

Monitor and participate in decision-making within the region.

- Continue to be involved at both the staff and political levels in regional forums and organizations; and
- assume leadership roles on regional issues that affect the District.

COMMUNITY STRATEGIC PLAN

In the spring of 2009, the District launched a comprehensive, multi-venue public engagement process for residents to envision the strongest and most appealing community imaginable 20 to 30 years into the future, and to identify their most important values, key concerns and priority initiatives.

A Strategic Planning Working Group was formed to distill the results and directives from the public engagement process into high-level Vision and Mission statements. These statements provide the context for achieving the public's goals in the present and for the future.

Vision

West Vancouver will inspire excellence and lead by example. Collaborative government and a spirit of personal civic commitment will power the innovations that shape our shared future. The strength of this relationship will secure our treasured quality of life and will be the measure of our success as a community.

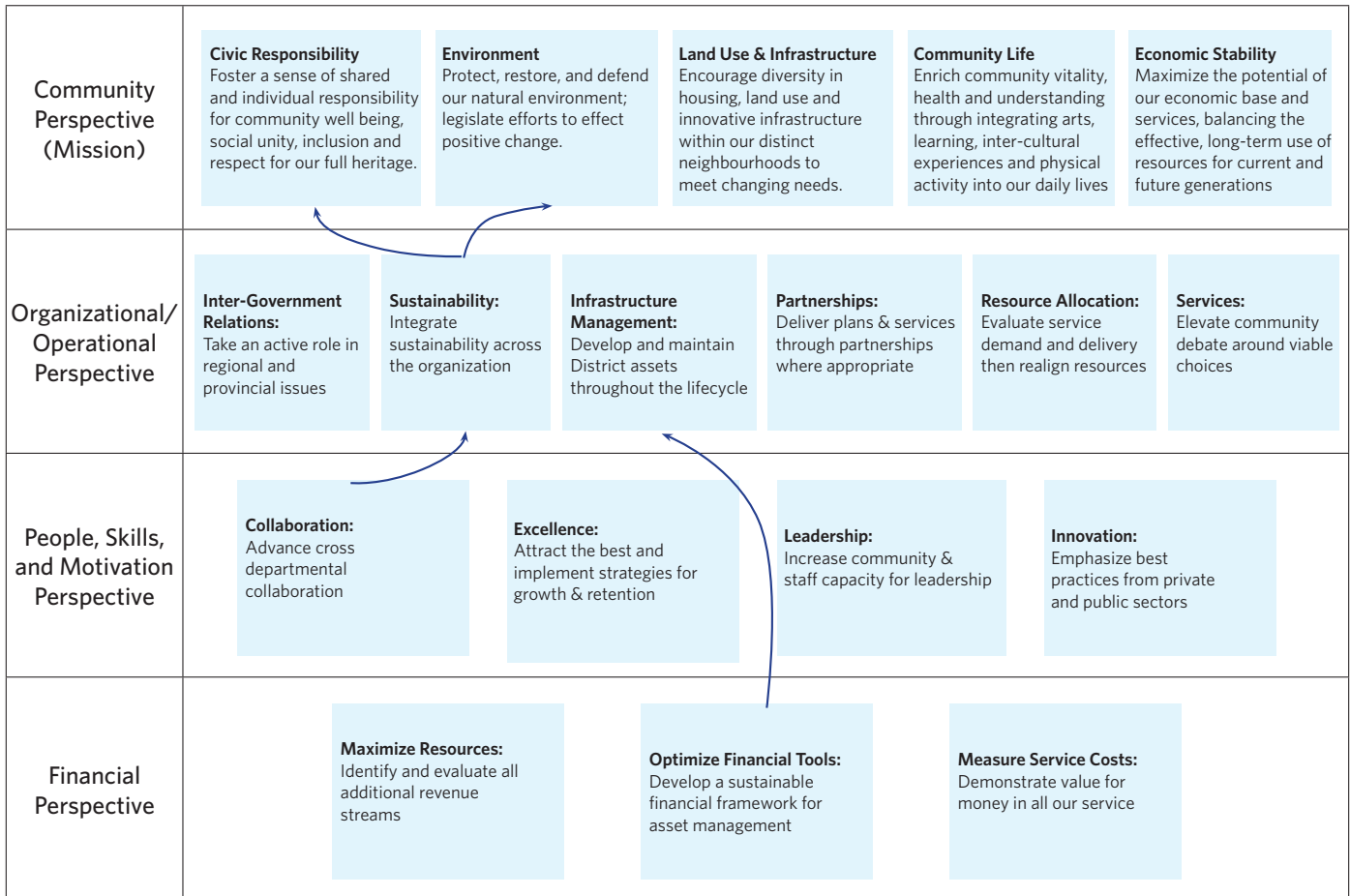
Mission

We champion the opportunities that demonstrate our deep commitment to:

- foster a sense of shared and individual responsibility for community well being, inclusion, social unity and respect for our full heritage;
- protect, restore, and defend our natural environment; legislate efforts to effect positive change;
- encourage diversity in housing, land use and innovative infrastructure within our distinct neighbourhoods to meet changing needs;
- enrich community vitality, health and understanding through integrating arts, learning, inter-cultural experiences and physical activity into our daily lives; and
- maximize the potential of our economic base and services, balancing the effective, long-term use of resources for current and future generations.

STRATEGY MAP

The Strategy Map below provides 18 corporate objectives organized within four perspectives that ensure the organization has developed the capacity to carry out the goals of the community—the Community Perspective draws directly from the Mission. The other perspectives represent corporate objectives in the organizational, human resource and financial realms.



COUNCIL PRIORITIES & DIVISIONAL WORKPLANS FOR 2014

Early in its mandate, Council identified five priority areas outlined earlier in this book. These priority areas have guided funding decisions for 2014 and have guided all divisional workplans. Progress made for each of these areas is outline below. Both Council and staff recognize that in order to achieve projects and initiatives which go beyond the daily operations of the Municipality, the District must apply discipline and focus to implement meaningful projects in a timely manner.

Priority: Ambleside Activation

Creating a vibrant Ambleside commercial area is a focus for the District. In 2014:

- the District is working in partnership with the Ambleside Business Association and the West Vancouver Chamber of Commerce on strategies to make Ambleside a more vibrant commercial area;
- the District carried out a request for proposals and is currently negotiating to secure an operator for the waterfront restaurant near the foot of 15th Street;
- upgrades to the Ferry Building Gallery are moving through the concept, design and public consultation phase with the objective of finalizing this year;
- staff finalized new agreements with food truck operators to increase casual dining options along the waterfront;
- the expansion of park space along the waterfront adjacent to Millennium Park will be completed and fully open to the public in July;
- the John Lawson Park picnic shelter is being renovated and will be finished in early July; and
- private development projects are being reviewed for 1300 Block of Marine Drive, Shoppers Drug Mart, and the former Veterinary Clinic at Clyde Avenue and 15th Street

Priority: Housing and Neighbourhood Character

Building a policy platform to manage change in West Vancouver neighbourhoods continues to be a focus as staff explore and implement ideas and preferences expressed by the community. In 2014:

- staff will bring recommendations to Council and 'next steps' related to the siting, form and character of new single-family replacement houses;
- the District will amend the Official Community Plan to add new housing policies related to coach houses, and to establish a Development Permit Area with form and character guidelines for this new housing type;
- the District will amend the Zoning Bylaw to add regulations for detached secondary suites; and
- additions will be made to the District heritage register, and the District is working with three property owners to ensure the long-term protection of their heritage properties.

Priority: Municipal Services and Finances

The District of West Vancouver is in a stable financial position, but the long-term fiscal situation is challenging. We are controlling expenditures and exploring non-traditional revenue sources, but it is vital that we strategize now for long-term fiscal sustainability. In 2014:

- we will undertake a long-term fiscal sustainability review and plan;
- we will be completing an inventory and strategy for municipally-owned lands;
- we have completed a long-term plan for facilities infrastructure renewal—this includes determining which facilities will be replaced, maintained or removed from the facilities inventory, and using this information to create a summary of the financial implications of each decision; and
- Council has approved terms of reference for a new Finance Committee and recruitment of community members is moving forward. The first meeting is anticipated for this fall.

Priority: Environment, Parks and Upper Lands

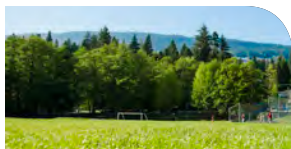
The District has worked to implement Council's need to develop policies and guidelines that will clearly direct future projects and activities in our parks and in the Upper Lands. In 2014:

- the Invasive Species Working Group brought key community recommendations and strategies forward on many pressing environmental and land use issues; the Upper Lands Working Group will do the same early next year;
- Council agreed in June to create and to dedicate Whyte Lake and Whyte Lake trail as a park. Named Whyte Lake Park, it is the largest park in West Vancouver;
- the District's tree protection policies will be reviewed and updated;
- the District offered six Hollyburn cabins for lease;
- a cross-departmental team is working with the Office of Sustainability to create a Community Energy and Emissions Plan;
- key pieces of the Foreshore Protection Plan were completed, and more will be finished this summer, including the restoration of the McDonald Creek estuary in partnership with community groups; and
- the District applied for and was granted intervenor status for the proposed Trans Mountain pipeline expansion project, and is participating in the National Energy Board hearing process with a view to protecting the interests of West Vancouver as they relate to the project.

Priority: Public Safety Building

The Public Safety Building is a necessary investment in critical infrastructure in West Vancouver. In 2013, the project was advanced with significant public consultation, and the development of massing, design and schematic drawings produced by the architectural team. Staff engaged the community in decisions related to the public realm as well as some elements of design.

The next steps are to confirm the funding model, for which community input will be sought, and to finalize design with all potential users in mind. The Public Safety Building will be one of the most significant capital spends ever undertaken by the District of West Vancouver. Staff are considering how all District residents are best served at the municipal hall site, and what design elements may be needed in the new building to allow District departments and staff to deliver the best customer services possible.





4. Financial Planning Framework

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BUDGET PROCESS TIMING OVERVIEW

Although the specifics of a particular year's budget process may vary from year to year, the following notes describe the components and timing that, in most significant respects, have been followed in past years:

Month of August

The formal budget process begins. The Financial Services Department updates a detailed labour model and projections of fringe rate pool adjustments required for the following year based on currently authorized staffing levels, incorporating both known and estimated union settlements.

Formal instructions are then sent to all departments and the deadline date for budget submissions is set somewhere near the end of September. Budget submissions are to include base case numbers, optional case numbers (if requested), any proposals for service level adjustments and proposed work program details.

Early September: Mid-year Operating Review

The mid-year operating review is a comprehensive review of operating results to June 30. It includes high-level projections through to year-end and details of progress on work programs. The presentation of this review to the Finance Committee includes an outlook for the following year and confirmation of the approach to the following year's budget.

In particular, the outlook concludes with an understanding of the potential property tax rate required to support the District's programs and services as well as any other significant factors that have been anticipated.

Month of October

The comprehensive General Operating Budget Model is assembled by financial services staff. Divisional submissions are confirmed as being complete, specific achievement targets are set and these are signed off by directors. Divisional interviews are also conducted.

The resulting budget model draft then goes through a series of reviews and refinements within the executive group, with the objective of establishing a formal first draft for discussion with Council before the end of October.

Financial services and communications collaborate throughout October to establish a high-level framework for the proposed Budget Book document that will form the basis of a public process.

At the same time as the Comprehensive Operating Model is being documented by financial services, other divisions begin to assemble infrastructure maintenance budgets, and prepare a preliminary first draft of the five year major capital projects budget by the end of the month.

Concurrent with assembling the general budget model, financial services and engineering staff collaborate on establishing water, sewer and solid waste Five Year Financial Plans, and proposed user rate structures for the following year.

Month of November

This is the period for public discussion and input. A first discussion draft of the budget, containing an overview report, selected financial data and proposed work program narratives is authorized by Council for release to the public as the basis for the process to follow.

The process includes the establishment of venues and dates for public dialogue sessions. Additional information/documentation/issue identification is provided via newspaper spreads and newsletters, as appropriate.

The dialogue sessions aim to be informative, inclusive and issues-focused, with the opportunity for concrete proposals for budget/service level revisions. Over the years, the details of this component have varied widely and the outcomes have been similarly variable.

Month of December

Council conducts its own discussion of budget proposals and considers resident input. By mid-December, Council reaches a consensus on instructions to staff for preparation of the final Five Year Financial Plan Bylaw for consideration.

Budget bylaws and utility rate setting bylaws are considered by Council and adopted by the end of December.

Budget bylaws may be subsequently amended at any time.

The budget process for 2014 used regular meetings of Council as the main venue for information sessions, dialogue with residents, and deliberations and decision making.

The specific schedule for the 2014 Budget was as follows:

Regular Council Meetings

September 2013 meeting:

Council directed Staff to:

- develop an operating budget based on a nominal increase to the effective 2013 property tax rate, recognizing that there may be a need to develop a strategy to fund facilities infrastructure maintenance and renewal through a different strategy; and
- maintain current service and program levels.

November 2013:

- Public Information sessions to review and receive input on the proposed 2013 budget; and
- discussions and input by members of public.

December 2013 meetings:

- presentation of the water and sewer user rate models and bylaws;
- discussions and input on water and sewer user rate models and bylaws by members of public;
- Council deliberate on water and sewer user rate models and bylaws; and
- 2014 water and sewer bylaws given three readings and adopted.

January/February 2014 meetings:

- presentation of the draft 2014 Proposed Budget Book that allows for a nominal increase to the effective 2013 property tax rate;
- presentation of the 2014 proposed budget;
- further input by residents on proposed 2014 budget; and
- Council deliberate on proposed 2014 budget.

February/March 2014 meetings:

- discussions and input on Five Year Financial Plan Bylaw by members of public; and
- 2014 Five Year Financial Plan Bylaw given first, second and third readings and adopted.

2014 BUDGET PRINCIPLES

The following principles guide the development of District operating budgets:

Principles Based

Guidelines and priorities change from year to year but the broader principles remain consistent over time. Principles, on which there is widespread agreement, are more fundamental building blocks than guidelines. The budget process must be guided by a specific set of fundamental principles.

Corporate Approach

The budget should result in a financial plan that furthers the interests of West Vancouver as a whole. Divisional interests and goals are formulated only within the context of promoting the wider corporate interest, in coordination with all other divisions. The Vision, Mission and Community Strategic Plan adopted by Council in 2011, as well as Council's five priorities, determined in 2012, provided the overall framework for future budgets.

Broad Based Involvement and Support

Staff at all levels should be aware of the nature and significance of the budget process, and those with budget responsibilities should participate in discussions and revisions throughout. Communication throughout the process is vital with widespread involvement and participation ensuring comprehensive support for final decisions.

Role at Policy Level

Council's role is to set policy and priorities, and to approve overall targets and final tax and utility rates.

Empowerment of Staff

Within an overall resource allocation, and according to approved plans and priorities, divisions manage budget line item detail and work programs. Staff decision making and problem solving within administrative guidelines is encouraged.

Commitment to Planning

Planning is central to achieving results and to avoiding surprises. It is a commitment to being strategic, to thinking about context before acting and to being in control. Planning is ongoing and requires appropriate documentation and continuous review.

Long-term Outlook

A long-term outlook ensures that annual workplans support the vision and the values of the organization, and acknowledges that short-term actions are cumulative in their effect. A long-term outlook is reflected in formal long-term plans: Five and 10-Year Capital Plans, Five-Year Operating Plans, and Three-Year and longer-term Business Plans. These plans identify investment opportunities and demonstrate affordability.

Results Oriented

The focus of operational budgets should be on anticipated outputs and desired outcomes, rather than the traditional focus of inputs (line item detail, specific expenditures). This involves comparing West Vancouver's effectiveness with other jurisdictions and by developing appropriate performance measures. It also means that work programs describing projects and activities beyond normal day-to-day operations assume a higher profile in the organization.

Responsibility and Accountability

Throughout the budget process, the onus is on senior staff to accept responsibility for the financial health of the District as a whole and to be accountable for those resources allocated directly to their divisions. Responsibility and accountability assumes adequate financial systems, and interim reporting procedures are in place to facilitate ongoing analysis and timely responses to variances.

Role of Residents

The budget process must provide for informed comment by the public, which assumes that appropriate information is made available: facts, issues identification and options, and that appropriate forums are scheduled to receive this input.

FINANCIAL POLICIES

The development of the of the District's Five Year Financial Plan requires that staff adhere to the following financial policies:

Compliance with Relevant Legislation and Accounting Principles

The District complies with all legislative requirements contained in the Local Government Act and Community Charter. The more significant legislative requirements include: financial plans to be on a five year basis; the inclusion of a public consultation process; that the plans be authorized by bylaw within a specific time frame (prior to adoption of tax rate bylaws, which must be adopted no later than May 15); and requiring that financial plans be subsequently amended only by bylaw.

Generally accepted accounting principles (GAAPs) require the accrual method of accounting whereby revenues and expenditures are recognized at the time they are incurred, not received. The District's budgets and Annual Financial Statements are both prepared according to this method.

As of 2009, Public Sector Accounting Board (PSAB) requirements have provided for significant changes to the way in which local governments account for capital assets. After the completion of a comprehensive two-year project to inventory and value all tangible capital assets owned by the District, PSAB requires that expenditures related to new capital assets be recorded as an increase to tangible capital assets on the Statement of Financial Position, while the Statement of Operations reflects a charge for the orderly amortization of District infrastructure over its estimated useful life.

For budget purposes, the District continues to reflect capital expenditures as funded either on a current basis or through long-term borrowings, and for principal repayments of long-term borrowings to be reflected as current expenditures. Direct funding of amortization charges is not included in the 2014 budget.

Balanced Budgets

Local governments are required to balance budgets annually. West Vancouver ensures that operating expenditures and infrastructure maintenance programs are funded from current revenues. This means that we avoid artificial deferral of expenditures to future periods or inappropriate use of reserve funds in order to balance budgets. One-time expenditures may be funded by one-time use of selected reserves. Capital expenditures are funded from long-term sources as required.

Five Year Planning Horizon

A five year planning horizon with an informed outlook on future growth, labour contracts and the general economic climate allows for the phasing of program expenditures in alignment with available resources. In particular, proposed service level adjustments will be influenced by this outlook. In addition, a five year planning horizon requires that future programs must account for increased operating costs associated with capital expenditures of earlier periods.

Asset Management Framework

An asset management framework has been developed and will facilitate all aspects of capital planning, including timing and resource requirements for infrastructure maintenance and replacement cycles.

Investments

Excess cash is invested by professional advisors in a manner that complies with legislative restrictions, ensures cash flow is available as required, maximizes investment returns and achieves benchmark targets. Investments are pooled and interest earnings are allocated to appropriate reserve and other funds based on average balances.

Debt Management

The current practice does not provide for incurring tax-supported debt. Significant initiatives with a sound business case and designated source of repayment are considered on a case-by-case basis. Debt statistics, borrowing capacity calculations and annual servicing requirements are reported annually. Examples include:

- development of Eagle Lake Water Treatment Plant, repaid through water user rates;
- community centre partnership, repaid from a long-term lease agreement; and
- local improvement initiatives, repaid by benefiting property owners.

Revenues

All revenue sources are reviewed annually for potential rate adjustments. In the case of sewer, water and solid waste utilities, annual user rates are established to cover all costs (operating, capital, debt service) of these stand-alone utilities.

In the case of other stand-alone business units, such as golf and cemetery, user rate structures are established to cover all current costs and to provide development funds for future planned capital replacements/expansions. Other fees and charges are reviewed annually within the context of:

- costs involved in providing the service;
- program participation objectives;
- special consideration for youth and seniors
- competitive rates compared to surrounding municipalities; and
- target recovery rates with regard to recreation facilities.

Financial Reporting Cycle

Real-time monitoring of financial progress through the enquiry and reporting capabilities of our JD Edwards ERP system is ongoing within all divisions. High-level reports in standard format for review by Council are prepared quarterly and are made available to the public. These reports confirm year-end projections within budget targets and comment on significant issues as they emerge. The report issued at mid-year comments on work program progress and begins a dialogue on potential budget issues for the subsequent year.

Accountability

Division managers are expected to determine budgets that are reflective of the activity within their areas of responsibility. Reallocation of resources between specific line items to adapt to changing conditions and circumstances is supported with the proviso of no significant changes to program or project scope without specific authority. Divisional accountability extends to the accomplishment of the strategic initiatives.

KEY BUDGET ASSUMPTIONS

Economy

The global economic recovery is assumed to continue in accordance with Bank of Canada projections. The consequences of that continuing recovery for West Vancouver include the following:

- growth in the assessment base has returned to historic averages;
- construction activity is anticipated to decrease and be at or near historic averages; and
- returns on investments will be impacted by low interest rates.

Capital Program

As key reserve account balances recover from the significant pay-as-you-go recreational facilities renewal program that was completed in 2010, major capital projects will again be essentially limited to those leveraging grants and partnership contributions.

Operating Costs

The 2014 budget includes the following:

- 2013 service levels are unchanged;
- a nominal allowance for increases to divisional non-labour costs; and
- recovery of costs as appropriate through selected increases to certain categories of fees and charges.

Budget Refinements

Resources are provided for budget initiatives that are consistent with Council's priorities, the Official Community Plan and the Strategic Plan, with additional refinements in response to resident comments and the results of the Community Survey.





5. Economic Factors & Financial Trends

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Significant Cost Drivers 62

Divisional Expenditure Trends 63

ECONOMIC OVERVIEW

Recovering Economies

The International Monetary Fund (IMF) projects global growth at 3.6 per cent in 2014 and 4.0 per cent in 2015 with much of the growth being driven by advanced economies. The Organisation for Economic Co-operation and Development (OECD) expects the world economy to grow at a 3.6 per cent rate in 2014, and at 3.9 per cent in 2015; it also expects advanced economies to lead the pack.

As per Tina Kremmidas, Chief Economist of the Canadian Chamber of Commerce:

“Scotiabank Economics noted that “the strengthening in the pace of global economic activity is based on a lengthening list of growth-reinforcing factors and is long overdue. The most important factor is the re-emergence of the United States as the growth leader in the high-income advanced world and its potential to outperform expectations after a multi-year period of underperformance.

“A reinvigorated U.S. (and global) economy should translate into better prospects for Canada’s export sector. To reap the full benefits; however, we need to strengthen our competitiveness, tap new markets and secure and grow our involvement in global supply chains.

“Government can play an instrumental role in strengthening competitiveness by improving the policy setting—for example, reducing the regulatory burden, cutting high marginal personal income tax rates, shifting away from taxing income and profits to taxing consumption, investing in infrastructure and education, and championing unencumbered global trade and investment—however, the onus is on businesses to craft a sustainable competitive advantage to capitalize on these opportunities.

“To become more competitive, businesses must relentlessly focus on enhancing their operational efficiency and on reducing costs, continually upgrade the skills of their workforce, constantly improve their products and services, work with government to penetrate new markets, invest in R&D and in information and communications technology, and build internationally recognizable brands.

“Because Canada’s exports depend in varying degrees on imported inputs (goods and services), its capacity to import world class inputs is just as critical to its competitiveness and success in international markets as is its capacity to export. As such, managing supply chain relationships and leveraging global supply chains is a business imperative”

Impacts to Local Government

Local governments have been faced with significant uncertainty in forecasting the impacts that both the downturn in the local and global economies would have on their operating activities and their approach to annual budgeting. And while there was an upturn in the local economy after the 2008 crisis, for 2013, the impact of the economic crisis in Europe meant the outlook was once again not clear.

In West Vancouver, the specific financial exposures have been as follows:

- Reduced construction levels could translate into lower values being added to the assessment roll. Thus, anticipated new taxation revenues from new construction could be impacted.
- Low interest rates continue to impact investment earnings.

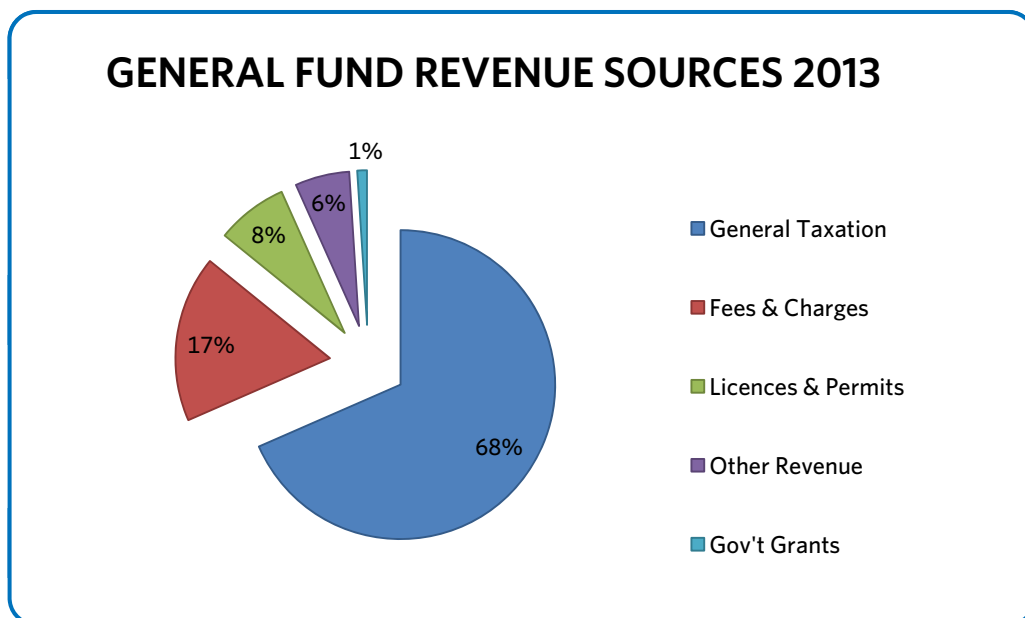
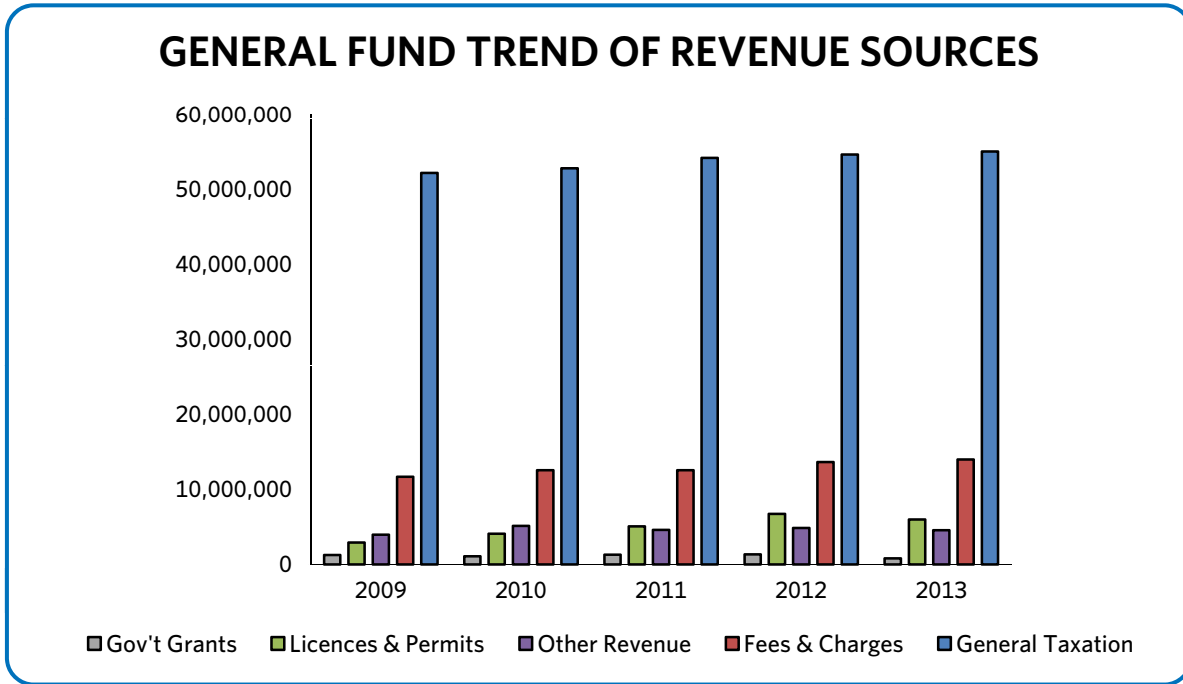
As senior governments intervened with various stimulus packages designed to counter the recession, West Vancouver benefitted from substantial infrastructure grants towards water treatment facilities, sewer mains and an artificial turf sports field. As economic recovery has proceeded, such stimulus packages have disappeared.

Notwithstanding that the direct impacts of the recession on District finances have been for the most part within our ability to manage, it is understood that many residents have been impacted through declining investment portfolio values, and some may have been impacted by layoffs and job losses. Under these circumstances, it is understandable that there is increased sensitivity to annual property tax increases.

The District has taken a long-term view to preserving valued service levels during this period of uncertainty, rather than implementing reductions which are not strategic and may compromise the District’s future, while at the same time responding to resident comment on tax rates.

REVIEW OF REVENUES

The following charts graphically indicate the five year trend in our main categories of General Fund revenue sources, as well as the relative dollar importance of each source:

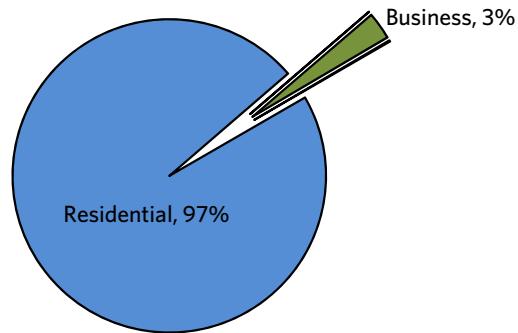


TRENDS IN PROPERTY TAXATION

Property taxation is by far the District's most significant revenue source.

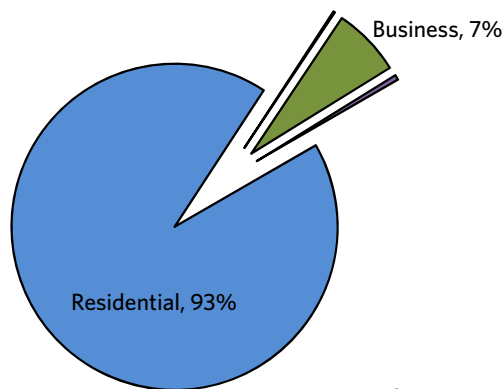
Assessed values of property, in each of four categories, drive taxation revenues. The following charts graphically portray the distribution of property types, both as to proportion of total assessment and contribution to total taxation revenues.

ASSESSMENT PROPORTIONS 2013



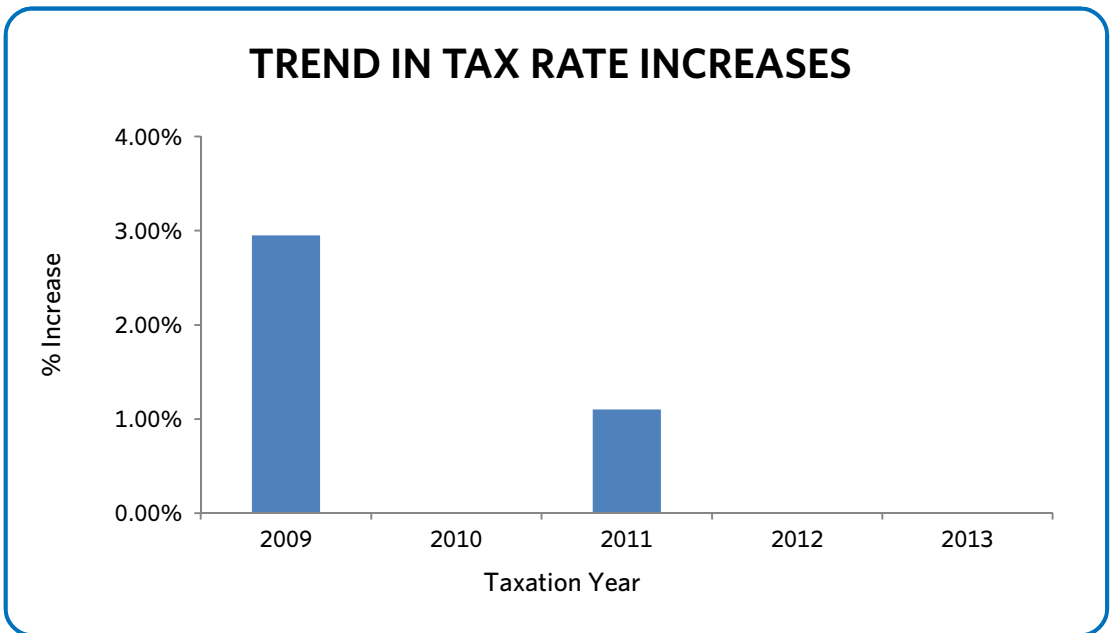
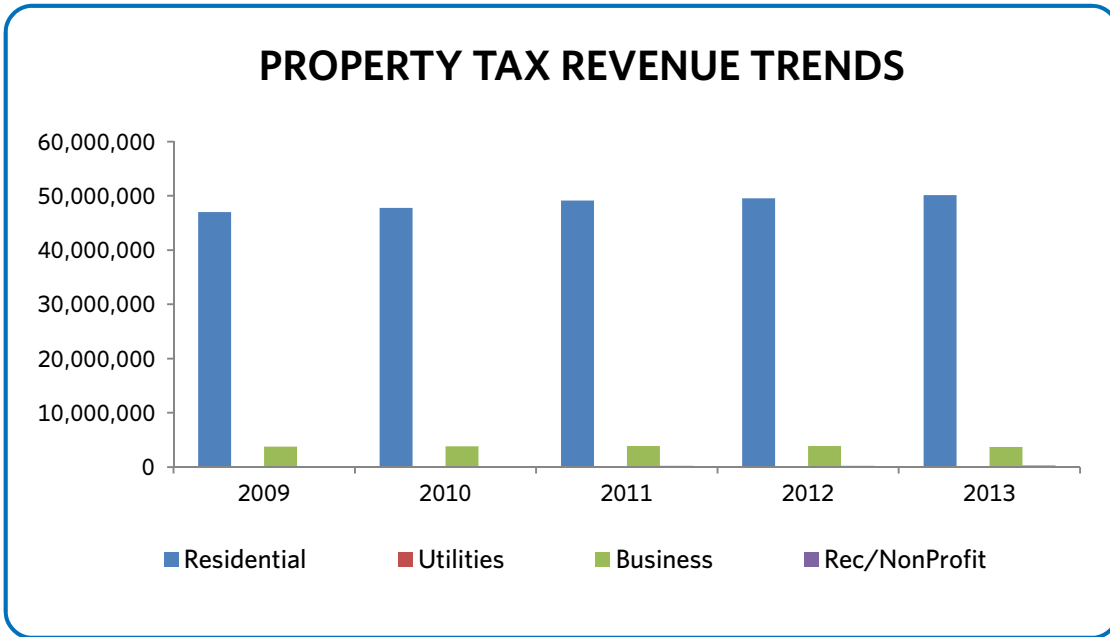
Utilities and Rec/Non Profit assessment proportions are less than 1%

PROPERTY TAX PROPORTIONS 2013



Utilities and Rec/Non Profit tax proportions are less than 1%

The following is the five-year trend of property tax revenues with residential taxation being the most significant of the four categories at 92 per cent of the 2013 total:



SIGNIFICANT COST DRIVERS

Cost drivers can be conceptualized under two main headings:

- those circumstances and features unique to West Vancouver that impact the way services are provided; and
- those cost elements common to most local governments.

Cost Drivers Specific to West Vancouver

West Vancouver's geography, topography and population distribution present servicing challenges that significantly add to costs. For example, the Municipality requires four fire halls to achieve similar coverage and response times as the City of North Vancouver with only a single fire hall.

Due to the operating cost of pumping and the distributing of water and liquid waste, utility infrastructure in West Vancouver is much more expensive to install and maintain than in other jurisdictions.

Service levels in public safety, recreation and culture are by design higher here than in the other North Shore municipalities. These service areas have evolved over the years and they consistently receive high satisfaction ratings in periodic and triennial citizen surveys.

Recent completion of significant new and expanded recreational facilities has led to additional operating cost increases. Increased participation, usage rates and user fees have helped to offset the costs of these new facilities.

Cost Drivers Common to Metro Vancouver Local Governments

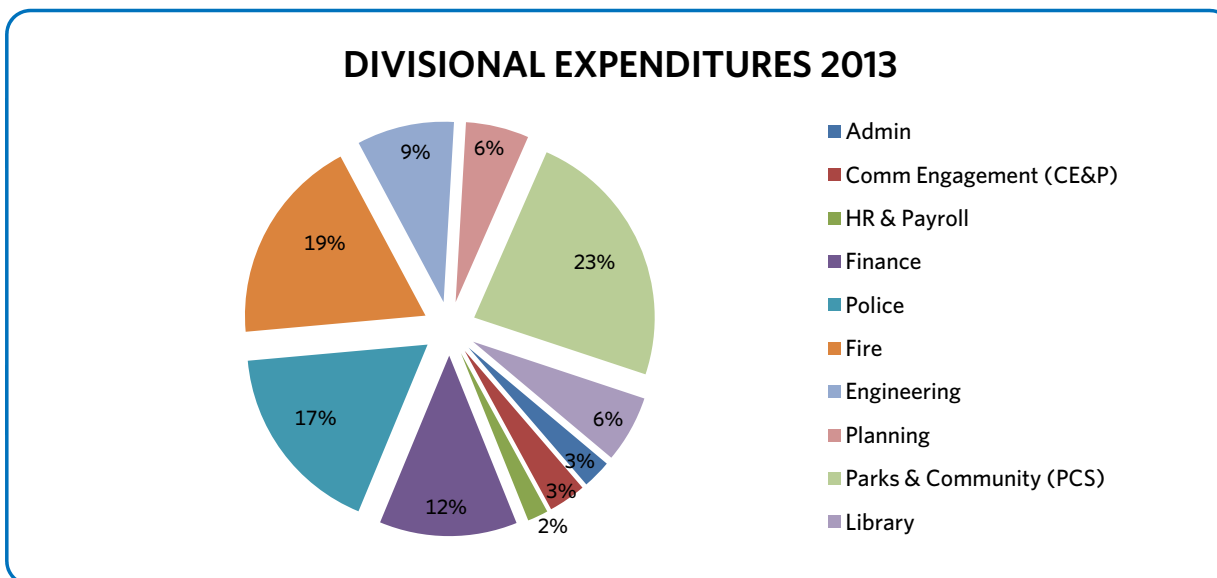
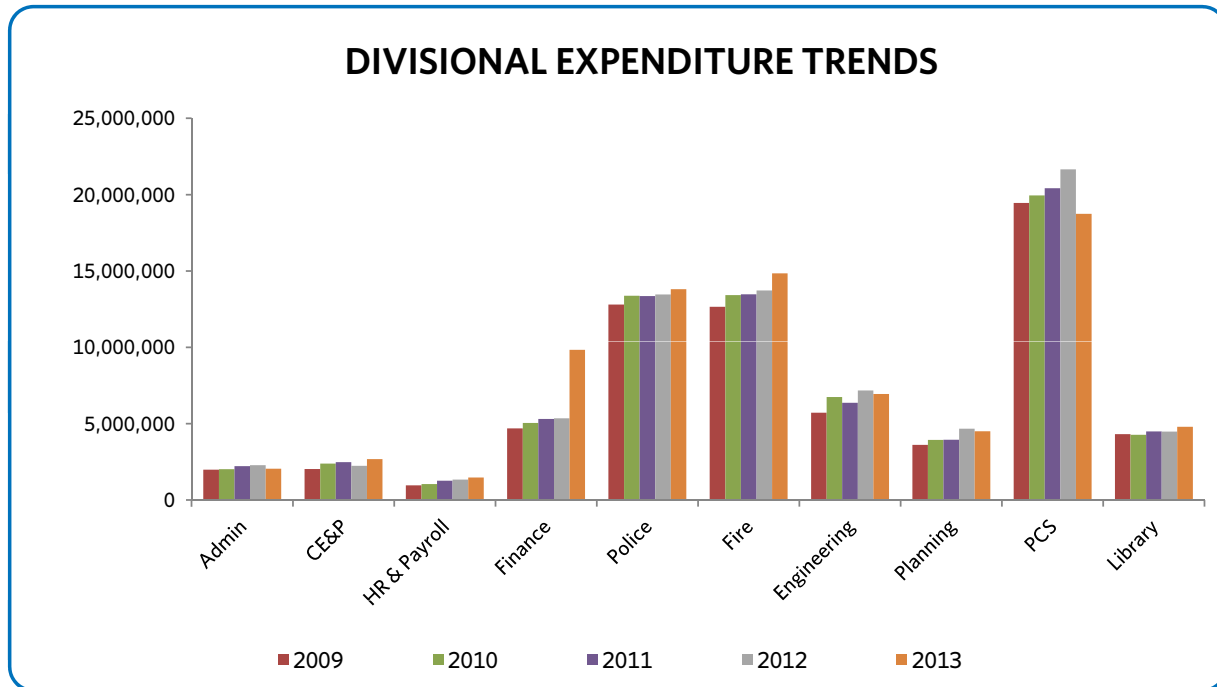
Our most fundamental cost driver is the regional trend in annual labour settlements. These settlements, which historically have been in the range of 2 to 4 per cent but are expected to decline, impact over 80 per cent of general departmental operating expenditures and over 65 per cent of consolidated operating expenditures.

Utility operations include levies and allocations from Metro Vancouver for the costly regional infrastructure required as a consequence of both regional growth and significantly increasing health and treatment standards.

There is growing recognition of the need to determine the future costs and timing to replace aging infrastructure. Of particular focus is the local underground infrastructure in the water and sewer utilities, which has resulted in a ramping-up of capital programs.

DIVISIONAL EXPENDITURE TRENDS

The following charts graphically indicate a five year trend in our main categories of General Fund divisional operations, and the proportional share for each in 2013.







6. Service Level Choices

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INITIAL OUTLOOK

Staff met with the Finance Committee in September 2013. At that meeting, the Finance Committee directed staff to do the following:

- develop an operating budget based on a nominal increase to the effective 2013 property tax rate, recognizing that there may be a need to develop a strategy to fund facilities infrastructure maintenance and renewal through a different strategy; and
- maintain current service and program levels.

COMMUNITY SURVEY

The District of West Vancouver conducts a formal Community Survey once every three years to establish community preferences, to gauge satisfaction levels and to identify trends. For the 2013 Community Survey, conducted in June of that year, we contacted one thousand West Vancouver residents from representative sample groups and received 744 completed surveys.

The District services with the highest rates of satisfaction (over 90 per cent) include:

- library services
- fire and rescue services
- parks and trails
- arts/cultural programs and facilities
- recreational programs, services and facilities
- police services
- water, sewer and drains

The survey showed that West Vancouverites continue to have strong positive feelings about living in the community; however, ratings have declined slightly with respect to perceptions of the quality of life, and being a good place to raise a family. Overall satisfaction levels with the municipal services provided are quite stable. Currently, 92 per cent of residents say they are very satisfied (50 per cent) or somewhat satisfied (42 per cent) with services. The findings are very similar to those in 2010 (93 per cent satisfaction).

The majority of West Vancouver residents continue to feel they get somewhat to very good value for the property taxes they pay (77 per cent). And while there is a slight downward trend in the perception of the value that they receive, the largest proportion of residents, 40 per cent, still prefers a tax increase to maintain services. Another 25 per cent will support tax increases, but only if they translate to more services and/or infrastructure renewal.

From a choice of options to generate revenue to offset the gap in growth rate versus service delivery, residents were most supportive of:

- contracting out services where cost savings can be realized;
- partnering with other North Shore municipalities for common services; and
- utilizing new revenue sources such as third-party events in parks.

The survey contained many more questions and resident responses, including more detail on tax and service preferences and on revenue generation options.

The survey's statistical significance has helped Council and staff in the many choices and decisions that are required in service level considerations and resource allocations within the overall 2014 budget.

RESIDENT COMMENT

Residents were encouraged to comment on the budget at community open house information sessions held on various dates and at different venues throughout West Vancouver, at regular Council Meetings and through letters and emails directly to Council.

A new and important way for residents to comment became available in fall 2013, as the District launched an online engagement service, *westvancouverITE*, which allowed residents to provide input and feedback from home or wherever they could access the internet and at times which were convenient for them. Another purpose of the online service is to expand comment on the budget and increase the number and diversity of citizens who provide comment.

As in prior years, a majority of residents commenting on the budget focus on tax rates as opposed to spending decisions. Most opposed a tax rate increase of any significance, and many favoured a zero rate increase. Various comments were offered on how to achieve such a result, although the proportion of local government budgets allocated to wages and benefits was often referenced. Most residents presumed that there should be no change to existing service levels.

In addition to the focused comment during the budget process, it should be noted that there is a significant resident/Council interaction that takes place throughout the year. Residents attend and provide comment in biweekly Council Meetings. They also attend and comment at various Committee and Working Group sessions; at Library Board, Police Board and Community Services Society meetings; and at special interactions, such as Official Community Plan amendments and Strategic Planning exercises. These are also opportunities for residents to comment on issues around community development and character, land use, municipal services and financial issues. Taken altogether, residents' comments and feedback are continuously informing Council and staff.



7. 2014 General Fund Financial Plan Overview

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Revenue Allocation Summary 79

Wages & Benefits Divisional Summary 80

GENERAL FUND BUDGET

Summary

2014	2013	2012
Annual Budget	Year End Actual	Year End Actual

REVENUE

General Taxation	57,442,271	55,045,454	54,650,242
Fees and Charges	13,692,286	13,499,639	13,342,877
Licences and Permits	5,988,750	6,000,568	6,733,700
Other Revenue	6,907,066	8,695,643	8,411,774
Government Grants	788,647	811,824	1,118,659
Other Transfers	239,831	2,202,990	1,469,447
Extraordinary Items	-	816,040	2,646,250
	85,058,851	87,072,158	88,372,949

EXPENSES

Administration	2,048,133	2,056,437	2,121,511
Culture, Environment and Partnerships	2,430,886	2,481,378	2,229,193
Human Resources and Payroll Services	1,520,574	1,477,492	1,354,198
Financial Services	9,271,129	8,771,215	4,824,159
Police Services	13,987,412	13,575,845	13,302,293
Fire & Rescue Services	14,353,341	14,271,478	13,241,958
Engineering and Transportation	3,826,190	3,868,219	3,770,075
Lands, Bylaws, First Nations and Legal Affairs	1,259,934	1,219,407	1,075,029
Planning, Land Development and Permits	3,703,957	3,211,577	3,322,370
Parks and Community Services	15,791,121	15,518,609	17,670,074
Library Services	4,171,245	4,008,470	3,882,672
	72,363,922	70,460,127	66,793,532
Legal	380,186	280,002	617,418
Property and Liability Insurance	1,075,000	1,190,513	1,040,624
Fiscal and Sundry	360,400	366,664	360,916
Grants In Aid	408,913	404,749	380,498
One-time Initiatives	-	1,885,268	753,921
Election	150,000	-	-
Third Party Works	1,778,600	3,286,351	1,904,518
Other Transfers			
Taylor Way Lease	220,698	212,165	164,020
Wetmore Revenue	116,000	116,000	127,759
Community Centre Rentals	773,020	773,016	773,020
Physiotherapy Clinic Rent	30,750	30,750	30,585
Election Reserve	28,950	28,950	28,950
Employee Engagement	-	50,000	50,000
Interest on Reserves	-	510,694	1,396,677
Fringe Benefits	-	-	319,866
Capital Reserves - Artificial Turf	142,307	157,082	159,402
Provincial Revenue Sharing	-	-	236,258
Infrastructure Maintenance Reserve	6,035,605	5,456,126	6,017,771
Capital Facility Reserve	1,194,500	715,115	1,233,901
Extraordinary Items			
Amenity Contribution	-	45,000	2,646,250
Gain on Sale of Land	-	771,040	-
	85,058,851	86,739,612	85,035,886
YEAR END SURPLUS	-	332,546	3,337,063

GENERAL FUND BUDGET

Revenue Summary

	2014 Annual Budget	2013 Year End Actual	2012 Year End Actual
GENERAL TAXATION			
Municipal Taxes	56,529,498	54,093,634	53,693,494
Specified Area	28,000	27,391	27,999
Grants in Lieu	884,773	924,429	928,749
	<u>57,442,271</u>	<u>55,045,454</u>	<u>54,650,242</u>
FEES AND CHARGES			
Police	290,550	311,714	366,217
Engineering Admin	370,000	438,731	372,293
Parks and Community Services	9,545,736	9,536,053	9,632,758
Culture, Environment and Partnerships	747,850	812,156	565,678
Library	138,650	138,607	146,762
First Nations Band	1,800,000	1,688,472	1,742,258
Fire	367,500	217,649	252,779
Parking Tickets	408,000	338,257	246,132
Vehicle Towing	24,000	18,000	18,000
	<u>13,692,286</u>	<u>13,499,639</u>	<u>13,342,877</u>
LICENCES AND PERMITS			
Business Licences	1,168,000	1,141,206	1,127,101
Inspection Permits	3,768,500	3,949,133	4,878,174
Other Permits/Licences	1,052,250	910,229	728,425
	<u>5,988,750</u>	<u>6,000,568</u>	<u>6,733,700</u>
OTHER REVENUE			
Administration Fees (Translink/Utilities)	605,200	504,823	505,213
Interest on Investments	500,000	1,129,170	2,390,426
Tax Penalties and Interest	510,000	548,539	521,984
Library Contributions	135,449	139,621	90,719
Taylor Way Lease	220,698	212,165	203,953
Wetmore Revenue	116,000	116,000	127,759
Foreshore Leases	119,499	116,327	112,490
Community Centre Rentals	773,020	773,016	773,020
Community Centre Cost Recovery	200,000	201,301	-
Physiotherapy Clinic Rent	30,750	30,750	30,585
Facilities Rentals	560,000	518,115	432,530
Miscellaneous	1,357,850	1,123,121	1,306,673
Third Party Contributions	1,778,600	3,282,695	1,916,422
	<u>6,907,066</u>	<u>8,695,643</u>	<u>8,411,774</u>
GOVERNMENT GRANTS			
Provincial Revenue Sharing	536,043	533,660	856,316
Library	174,396	191,038	188,668
Other	78,208	87,126	73,675
	<u>788,647</u>	<u>811,824</u>	<u>1,118,659</u>
OTHER TRANSFERS			
Provincial Revenue Sharing	89,831	160,640	236,258
Election	150,000	-	-
Capital Reserves - Artificial Turf	-	157,082	159,402
One-time Initiatives	-	1,885,268	753,921
Fringe Benefits	-	-	319,866
	<u>239,831</u>	<u>2,202,990</u>	<u>1,469,447</u>
EXTRAORDINARY ITEMS			
Amenity Contribution	-	45,000	2,646,250
Gain on Sale of Land	-	771,040	-
	<u>-</u>	<u>816,040</u>	<u>2,646,250</u>
	85,058,851	87,072,158	88,372,949

GENERAL FUND BUDGET

Divisional Revenue Summary

	2014 Annual Budget	2013 Year End Actual	2012 Year End Actual
ADMINISTRATION			
Mayor and Council	-	-	-
Chief Administration Officer	-	-	-
Legislative Services	13,700	27,643	24,854
Communications	-	-	-
	<u>13,700</u>	<u>27,643</u>	<u>24,854</u>
CULTURE, ENVIRONMENT AND PARTNERSHIPS			
Deputy CAO	-	-	-
Cultural Services	762,850	827,113	577,751
Environmental Services	-	43	427
Emergency Program	-	-	-
	<u>762,850</u>	<u>827,156</u>	<u>578,178</u>
HUMAN RESOURCES AND PAYROLL SERVICES			
Human Resources	-	172	166
Payroll Services	-	-	-
	<u>-</u>	<u>172</u>	<u>166</u>
FINANCIAL SERVICES			
Finance	-	1,373	555
Taxes and Utilities	60,000	54,030	58,620
Information Technology	-	-	-
Purchasing and Risk Management	-	-	1,978
Facilities Management	200,000	177,925	-
	<u>260,000</u>	<u>233,328</u>	<u>61,153</u>
POLICE SERVICES			
Chief Constable's Office	-	-	-
Administrative Support	638,843	645,779	964,220
Operations Division	130,000	130,952	163,501
Support Delivery	120,958	131,766	157,901
	<u>889,801</u>	<u>908,497</u>	<u>1,285,622</u>
FIRE & RESCUE SERVICES			
Administrative Support	-	-	-
Fire Prevention	357,500	203,649	235,518
Emergency Services	10,000	14,000	17,261
	<u>367,500</u>	<u>217,649</u>	<u>252,779</u>
ENGINEERING AND TRANSPORTATION			
Engineering Services	405,000	490,645	454,080
Roads and Traffic	136,700	156,115	99,028
	<u>541,700</u>	<u>646,760</u>	<u>553,108</u>
LANDS, BYLAWS, FIRST NATIONS AND LEGAL AFFAIRS			
Lands, Legal and First Nations	-	-	-
Bylaw Enforcement	1,747,750	1,664,572	1,527,287
	<u>1,747,750</u>	<u>1,664,572</u>	<u>1,527,287</u>
PLANNING, LAND DEVELOPMENT AND PERMITS			
Planning and Development	939,450	811,780	915,697
Permits and Inspections	3,850,000	4,050,026	4,989,479
	<u>4,789,450</u>	<u>4,861,806</u>	<u>5,905,176</u>
PARKS AND COMMUNITY SERVICES			
Central Administration	-	-	-
Community Services	8,620,136	8,628,922	8,683,126
Parks Maintenance	925,600	907,131	949,632
	<u>9,545,736</u>	<u>9,536,053</u>	<u>9,632,758</u>
LIBRARY SERVICES			
Administration	306,150	315,639	317,826
Service Delivery	2,250	7,785	9,263
Operations Support	400	449	296
Third Party	139,695	147,618	100,790
	<u>448,495</u>	<u>471,491</u>	<u>428,175</u>
TOTAL DIVISIONAL REVENUE	<u>19,366,982</u>	<u>19,395,127</u>	<u>20,249,256</u>
NON DIVISIONAL REVENUE			
General Taxation	57,442,271	55,045,454	54,650,242
Fees and Charges	1,824,000	1,706,472	1,760,258
Other Revenue	6,185,767	7,906,075	7,597,496
Other Transfers	239,831	2,202,990	1,469,447
Extraordinary Items	-	816,040	2,646,250
	<u>65,691,869</u>	<u>67,677,031</u>	<u>68,123,693</u>
TOTAL REVENUE	<u>85,058,851</u>	<u>87,072,158</u>	<u>88,372,949</u>

GENERAL FUND BUDGET

Divisional Expense Summary

	2014 Annual Budget	2013 Year End Actual	2012 Year End Actual
ADMINISTRATION			
Mayor and Council	398,808	377,991	374,936
Chief Administration Officer	587,634	596,462	563,412
Legislative Services	697,113	697,722	635,956
Communications	364,578	384,262	547,207
	<u>2,048,133</u>	<u>2,056,437</u>	<u>2,121,511</u>
CULTURE, ENVIRONMENT AND PARTNERSHIPS			
Deputy CAO	284,841	290,486	268,878
Cultural Services	1,775,949	1,848,150	1,587,386
Environmental Services	149,812	131,694	52,224
Emergency Program	220,284	211,048	320,705
	<u>2,430,886</u>	<u>2,481,378</u>	<u>2,229,193</u>
HUMAN RESOURCES AND PAYROLL SERVICES			
Human Resources	1,271,778	1,220,890	1,113,236
Payroll Services	248,796	256,602	240,962
	<u>1,520,574</u>	<u>1,477,492</u>	<u>1,354,198</u>
FINANCIAL SERVICES			
Finance	1,295,392	1,297,711	1,446,567
Taxes and Utilities	390,788	373,534	339,789
Information Technology	2,786,027	2,640,899	1,903,896
Purchasing and Risk Management	998,977	727,478	514,992
Facilities Management	3,799,945	3,731,593	618,915
	<u>9,271,129</u>	<u>8,771,215</u>	<u>4,824,159</u>
POLICE SERVICES			
Chief Constable's Office	699,619	720,611	786,945
Administrative Support	4,087,954	4,069,878	4,106,990
Operations Division	7,479,033	7,129,611	6,693,903
Support Delivery	1,720,806	1,655,745	1,714,455
	<u>13,987,412</u>	<u>13,575,845</u>	<u>13,302,293</u>
FIRE & RESCUE SERVICES			
Administrative Support	636,618	683,167	654,261
Fire Prevention	549,142	542,542	507,475
Emergency Services	13,167,581	13,045,769	12,080,222
	<u>14,353,341</u>	<u>14,271,478</u>	<u>13,241,958</u>
ENGINEERING AND TRANSPORTATION			
Engineering Services	1,029,300	1,001,615	1,005,824
Roads and Traffic	2,796,890	2,866,604	2,764,251
	<u>3,826,190</u>	<u>3,868,219</u>	<u>3,770,075</u>
LANDS, BYLAWS, FIRST NATIONS AND LEGAL AFFAIRS			
Lands, Legal and First Nations	205,995	197,514	178,883
Bylaw Enforcement	1,053,939	1,021,893	896,146
	<u>1,259,934</u>	<u>1,219,407</u>	<u>1,075,029</u>
PLANNING, LAND DEVELOPMENT AND PERMITS			
Planning and Development	2,087,710	1,728,264	1,810,492
Permits and Inspections	1,616,247	1,483,313	1,511,878
	<u>3,703,957</u>	<u>3,211,577</u>	<u>3,322,370</u>
PARKS AND COMMUNITY SERVICES			
Central Administration	453,364	443,097	427,087
Community Services	10,518,732	10,276,933	12,514,215
Parks Maintenance	4,819,025	4,798,579	4,728,772
	<u>15,791,121</u>	<u>15,518,609</u>	<u>17,670,074</u>
LIBRARY SERVICES			
Administration	492,509	464,856	456,454
Service Delivery	3,189,835	3,062,944	2,984,132
Operations Support	349,206	332,698	340,325
Third Party	139,695	147,972	101,761
	<u>4,171,245</u>	<u>4,008,470</u>	<u>3,882,672</u>
	72,363,922	70,460,127	66,793,532

2014 BUDGET

Staffing Summary

FTE count = Full time equivalents

	Permanent			Temporary			Total		
	Exempt	Union	Total	Exempt	Union	Total	Exempt	Union	Total
GENERAL FUND									
Administration	7.00	7.00	14.00	0.00	0.84	0.84	7.00	7.84	14.84
Culture, Environment and Partnerships	4.00	7.60	11.60	0.00	0.72	0.72	4.00	8.32	12.32
Human Resources and Payroll Services	11.00	0.00	11.00	0.00	0.70	0.70	11.00	0.70	11.70
Financial Services	13.00	43.50	56.50	0.00	2.68	2.68	13.00	46.18	59.18
Police Services	10.00	86.00	96.00	0.50	0.00	0.50	10.50	86.00	96.50
Fire & Rescue Services	9.00	99.00	108.00	0.00	0.00	0.00	9.00	99.00	108.00
Engineering and Transportation	6.90	24.10	31.00	0.00	0.00	0.00	6.90	24.10	31.00
Lands, Bylaws, First Nations and Legal Affairs	2.00	9.60	11.60	0.00	0.00	0.00	2.00	9.60	11.60
Planning, Land Development and Permits	11.80	21.00	32.80	0.00	0.66	0.66	11.80	21.66	33.46
Parks and Community Services	12.50	86.80	99.30	0.00	34.02	34.02	12.50	120.82	133.32
Library Services	7.00	27.00	34.00	0.00	11.60	11.60	7.00	38.60	45.60
	<u>94.20</u>	<u>411.60</u>	<u>505.80</u>	<u>0.50</u>	<u>51.22</u>	<u>51.72</u>	<u>94.70</u>	<u>462.82</u>	<u>557.52</u>
OTHER FUNDS									
Water Utility	2.05	11.00	13.05	0.00	0.00	0.00	2.05	11.00	13.05
Sewer Utility	2.55	7.40	9.95	0.00	0.00	0.00	2.55	7.40	9.95
Solid Waste Utility	0.50	0.40	0.90	0.00	0.00	0.00	0.50	0.40	0.90
Golf	0.00	3.67	3.67	0.00	1.55	1.55	0.00	5.22	5.22
Cemetery	0.00	4.00	4.00	0.00	1.10	1.10	0.00	5.10	5.10
Transit/Blue Bus	4.00	123.40	127.40	0.00	2.97	2.97	4.00	126.37	130.37
District Lands Stewardship Account	1.00	0.00	1.00	0.00	0.00	0.00	1.00	0.00	1.00
	<u>10.10</u>	<u>149.87</u>	<u>159.97</u>	<u>0.00</u>	<u>5.62</u>	<u>5.62</u>	<u>10.10</u>	<u>155.49</u>	<u>165.59</u>
OTHER									
Shared Services	1.00	9.00	10.00	0.00	0.00	0.00	1.00	9.00	10.00
Third Party Works	0.00	11.00	11.00	0.00	0.00	0.00	0.00	11.00	11.00
Capital Maintenance - Engineering	0.00	10.10	10.10	0.00	0.00	0.00	0.00	10.10	10.10
Capital Maintenance - Parks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<u>1.00</u>	<u>30.10</u>	<u>31.10</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>30.10</u>	<u>31.10</u>
	<u>105.30</u>	<u>591.57</u>	<u>696.87</u>	<u>0.50</u>	<u>56.84</u>	<u>57.34</u>	<u>105.80</u>	<u>648.41</u>	<u>754.21</u>

2014 BUDGET

Staffing Changes

FTE count = Full time equivalents

	2012 Total	2013 Total	2014 Changes			2014 Total
			Transfers	Other	Total	
GENERAL FUND						
Administration	17.84	15.84	(1.00)	-	(1.00)	14.84
Culture, Environment and Partnerships	12.08	11.32	-	1.00	1.00	12.32
Human Resources and Payroll Services	10.70	11.70	-	-	-	11.70
Financial Services	32.65	58.18	-	1.00	1.00	59.18
Police Services	104.50	96.50	-	-	-	96.50
Fire & Rescue Services	108.00	108.00	-	-	-	108.00
Engineering and Transportation	28.00	31.00	-	-	-	31.00
Lands, Bylaws, First Nations and Legal Affairs	-	-	11.60	-	11.60	11.60
Planning, Land Development and Permits	37.86	39.86	(10.60)	4.20	(6.40)	33.46
Parks and Community Services	147.67	132.32	1.00	-	1.00	133.32
Library Services	45.40	45.40	-	0.20	0.20	45.60
	<u>544.70</u>	<u>550.12</u>	<u>1.00</u>	<u>6.40</u>	<u>7.40</u>	<u>557.52</u>
OTHER FUNDS						
Water Utility	10.55	10.55	-	2.50	2.50	13.05
Sewer Utility	9.45	9.45	-	0.50	0.50	9.95
Solid Waste Utility	0.90	0.90	-	-	-	0.90
Golf	6.22	6.22	(1.00)	-	(1.00)	5.22
Cemetery	5.10	5.10	-	-	-	5.10
Transit/Blue Bus	126.17	126.17	-	4.20	4.20	130.37
District Lands Stewardship Account	1.00	1.00	-	-	-	1.00
	<u>159.39</u>	<u>159.39</u>	<u>(1.00)</u>	<u>7.20</u>	<u>6.20</u>	<u>165.59</u>
OTHER						
Shared Services	15.30	9.00	-	1.00	1.00	10.00
Third Party Works	9.00	9.00	-	2.00	2.00	11.00
Capital Maintenance - Engineering	9.10	9.10	-	1.00	1.00	10.10
Capital Maintenance - Parks	6.31	-	-	-	-	-
	<u>39.71</u>	<u>27.10</u>	<u>-</u>	<u>4.00</u>	<u>4.00</u>	<u>31.10</u>
	<u>743.80</u>	<u>736.61</u>	<u>-</u>	<u>17.60</u>	<u>17.60</u>	<u>754.21</u>

Staffing FTE's reflect "authorized" staffing levels, which may not be fully funded in the budget due to assumptions on vacancy rates.

The District reviews staffing levels on an ongoing basis and redeploys positions as appropriate in order to best utilize resources. This often results in transfers between Divisions that affect year-over-year comparisons. In 2013, a new division was created - Lands, Bylaws, First Nations and Legal Affairs. Staff were transferred from Planning, Land Development and Permits and Administration.

Several long term positions previously budgeted as temporary (in Culture, Environment and Partnerships; Planning, Land Development and Permits; Shared Services; Third Party Works and Capital Maintenance) were posted as permanent FTE's in 2014.

Transit/Blue Bus is fully funded by TransLink.

Shared Services includes fleet, carpentry, signage, dispatch and administration support provided by Engineering to other Divisions/Funds at the Operations Centre on a cost recovery basis.

Third Party Works are Engineering construction/renovation projects which are fully recovered from third party developers.

Capital Maintenance labour costs are included in the capital budgets of the respective departments.

ASSESSMENT & TAXATION ANALYSIS

2014 Revised Roll

Cycle 10

ASSESSMENT ANALYSIS	2013 Revised Roll Totals	Subsequent Supps & Transfers	2013 Year End Totals	2014 Market Changes	Existing at 2014 Values	2014 New Construct	2014 Taxable Totals	Market Increase as %
1 Residential	29,699,003,132	(1,368,800)	29,697,634,332	(589,274,595)	29,108,359,737	396,089,795	29,504,449,532	-1.98%
2 Utilities	9,748,395	-	9,748,395	340,360	10,088,755	877,000	10,965,755	3.49%
4 Major Industry	2,529,000	-	2,529,000	(165,000)	2,364,000	-	2,364,000	-6.52%
5 Light Industry	-	-	-	-	-	-	-	n/a
6 Business & Other	862,565,861	-	862,565,861	22,872,500	885,438,361	1,399,000	886,837,361	2.65%
8 Rec/Non-Profit	38,956,000	(1,027,100)	37,928,900	(947,223)	36,981,677	1,476,523	38,458,200	-2.50%
	30,612,802,388	(2,395,900)	30,610,406,488	(567,173,958)	30,043,232,530	399,842,318	30,443,074,848	

MILL RATE CONVERSION	2013 Taxable Totals	2013 Mill Rate	2013 Taxation Revenues	Equivalent 2014 Taxable Totals	Equivalent 2014 Rate	Revenue Proof
1 Residential	29,697,634,332	1.6885	50,144,456	29,108,359,737	1.7227	50,144,456
2 Utilities	9,748,395	9.2369	90,045	10,088,755	8.9253	90,045
4 Major Industry	2,529,000	13.8675	35,071	2,364,000	14.8354	35,071
5 Light Industry	0	13.8675	0	0	14.8354	0
6 Business & Other	862,565,861	4.2340	3,652,104	885,438,361	4.1246	3,652,104
8 Rec/Non-Profit	37,928,900	6.8451	259,627	36,981,677	7.0204	259,627
	30,610,406,488		54,181,302	30,043,232,530		54,181,302

TAXATION ANALYSIS	2014 Taxable Totals	Tax on New Constr at 2013 Equiv Rate	2014 Equivalent Mill Rate	2014 Revenues @ 2014 Rates	2013 Rate Increase	2014 Total Revenues	2014 Mill Rates	Class Multiple	Tax Burden
1 Residential	29,504,449,532	682,337	2	50,826,792	1,484,142	52,310,935	1.7730	1.0000	92.60%
2 Utilities	10,965,755	7,827	9	97,872	2,858	100,730	9.1859	5.1810	0.18%
4 Major Industry	2,364,000	-	15	35,071	1,024	36,095	15.2686	8.6118	
5 Light Industry	-	-	15	-	-	-	15.2686		
6 Business & Other	886,837,361	5,770	4	3,657,874	106,810	3,764,684	4.2451	2.3943	6.66%
8 Rec/Non-Profit	38,458,200	10,366	7	269,993	7,884	277,877	7.2254	4.0753	0.49%
	30,443,074,848	706,301		54,887,603	1,602,718	56,490,321			100.00%

REVENUE INCREASE ANALYSIS

2014 Taxation revenues - budget calcs		54,181,302
2014 increase from new construction, at 2014 equivalent rates	706,301	
2014 increase from current rate increase	1,602,718	2,309,019
Total 2014 taxation revenues		56,490,321

ASSESSMENT & TAXATION ANALYSIS

2014 Revised Roll

RESIDENTIAL AVERAGE VALUES

	Values	Folios	Average
Detached	25,216,183,800	11,888	2,121,146
Strata	2,938,114,830	3,233	908,789
Combined	28,154,298,630	15,121	1,861,934
Vacant land	521,162,600	907	574,600
Other	828,988,302	140	5,921,345
Class Total	29,504,449,532	16,168	1,824,867

Average Tax Increase

Average taxable value		1,861,934
Tax before rate increase	1.7227	3,207.52
Tax after rate increase	1.7730	3,301.18
Increase		93.66

GENERAL FUND BUDGET

Departmental Net Expense Summary

	2014 Annual Budget			2013	2012
	Expenses	Revenues	Net	Net Actual	Net Actual
Administration	2,048,133	13,700	2,034,433	2,028,794	2,096,657
Culture, Environment and Partnerships	2,430,886	762,850	1,668,036	1,654,222	1,651,015
Human Resources and Payroll Services	1,520,574	-	1,520,574	1,477,320	1,354,032
Financial Services	9,271,129	260,000	9,011,129	8,537,887	4,763,006
Police Services	13,987,412	889,801	13,097,611	12,667,348	12,016,671
Fire Services	14,353,341	367,500	13,985,841	14,053,829	12,989,179
Engineering and Transportation	3,826,190	541,700	3,284,490	3,221,459	3,216,967
Lands, Bylaws, First Nations and Legal Affairs	1,259,934	1,747,750	(487,816)	(445,165)	(452,258)
Planning, Land Development and Permits	3,703,957	4,789,450	(1,085,493)	(1,650,229)	(2,582,806)
Parks and Community Services	15,791,121	9,545,736	6,245,385	5,982,556	8,037,316
Library Services	4,171,245	448,495	3,722,750	3,536,979	3,454,497
	<u>72,363,922</u>	<u>19,366,982</u>	<u>52,996,940</u>	<u>51,065,000</u>	<u>46,544,276</u>

GENERAL FUND BUDGET

Revenue Allocation Summary

	2014		
	Annual Budget	Allocated to Departments	Balance Unallocated
GENERAL TAXATION			
Municipal Taxes	56,529,498	-	56,529,498
Specified Area	28,000	-	28,000
Grants in Lieu	884,773	-	884,773
	<u>57,442,271</u>	<u>-</u>	<u>57,442,271</u>
FEES AND CHARGES			
Police	290,550	290,550	-
Engineering Admin	370,000	370,000	-
Parks and Community Services	9,545,736	9,545,736	-
Culture, Environment and Partnerships	747,850	747,850	-
Library	138,650	138,650	-
First Nations Band	1,800,000	-	1,800,000
Fire	367,500	367,500	-
Parking Tickets	408,000	408,000	-
Vehicle Towing	24,000	-	24,000
	<u>13,692,286</u>	<u>11,868,286</u>	<u>1,824,000</u>
LICENCES AND PERMITS			
Business Licences	1,168,000	1,168,000	-
Inspection Permits	3,768,500	3,768,500	-
Other Permits/Licences	1,052,250	1,052,250	-
	<u>5,988,750</u>	<u>5,988,750</u>	<u>-</u>
OTHER REVENUE			
Administration Fees (Translink/Utilities)	605,200	-	605,200
Interest on Investments	500,000	-	500,000
Tax Penalties and Interest	510,000	-	510,000
Library Contributions	135,449	135,449	-
Taylor Way Lease	220,698	-	220,698
Wetmore Revenue	116,000	-	116,000
Foreshore Leases	119,499	-	119,499
Community Centre Rentals	773,020	-	773,020
Community Centre Cost Recovery	200,000	200,000	-
Physiotherapy Clinic Rent	30,750	-	30,750
Facilities Rentals	560,000	-	560,000
Miscellaneous	1,357,850	385,850	972,000
Third Party Contributions	1,778,600	-	1,778,600
	<u>6,907,066</u>	<u>721,299</u>	<u>6,185,767</u>
GOVERNMENT GRANTS			
Provincial Revenue Sharing	536,043	536,043	-
Library	174,396	174,396	-
Other	78,208	78,208	-
	<u>788,647</u>	<u>788,647</u>	<u>-</u>
OTHER TRANSFERS			
Provincial Revenue Sharing	89,831	-	89,831
Election	150,000	-	150,000
	<u>239,831</u>	<u>-</u>	<u>239,831</u>
	<u>85,058,851</u>	<u>19,366,982</u>	<u>65,691,869</u>

GENERAL FUND BUDGET

Wages & Benefits Divisional Summary

	2014			
	Annual Budget	Salary Budget	Other Costs	Salary %
ADMINISTRATION				
Mayor and Council	398,808	332,608	66,200	83.40%
Chief Administration Officer	587,634	545,059	42,575	92.75%
Legislative Services	697,113	643,613	53,500	92.33%
Communications	364,578	326,278	38,300	89.49%
	<u>2,048,133</u>	<u>1,847,558</u>	<u>200,575</u>	<u>90.21%</u>
CULTURE, ENVIRONMENT AND PARTNERSHIPS				
Deputy CAO	284,841	235,591	49,250	82.71%
Cultural Services	1,775,949	858,725	917,224	48.35%
Environmental Services	149,812	133,012	16,800	88.79%
Emergency Program	220,284	-	220,284	0.00%
	<u>2,430,886</u>	<u>1,227,328</u>	<u>1,203,558</u>	<u>50.49%</u>
HUMAN RESOURCES AND PAYROLL SERVICES				
Human Resources	1,271,778	1,114,687	157,091	87.65%
Payroll Services	248,796	248,796	-	100.00%
	<u>1,520,574</u>	<u>1,363,483</u>	<u>157,091</u>	<u>89.67%</u>
FINANCIAL SERVICES				
Finance	1,295,392	1,197,442	97,950	92.44%
Taxes and Utilities	390,788	350,538	40,250	89.70%
Information Technology	2,786,027	1,187,875	1,598,152	42.64%
Purchasing and Risk Management	998,977	753,577	245,400	75.43%
Facilities Management	3,799,945	1,943,114	1,856,831	51.14%
	<u>9,271,129</u>	<u>5,432,546</u>	<u>3,838,583</u>	<u>58.60%</u>
POLICE SERVICES				
Chief Constable's Office	699,619	500,579	199,040	71.55%
Administrative Support	4,087,954	2,036,290	2,051,664	49.81%
Operations Division	7,479,033	7,366,432	112,601	98.49%
Community Centre Cost Recovery	1,720,806	1,664,566	56,240	96.73%
	<u>13,987,412</u>	<u>11,567,867</u>	<u>2,419,545</u>	<u>82.70%</u>
FIRE & RESCUE SERVICES				
Administrative Support	636,618	586,418	50,200	92.11%
Fire Prevention	549,142	533,642	15,500	97.18%
Emergency Services	13,167,581	12,345,646	821,935	93.76%
	<u>14,353,341</u>	<u>13,465,706</u>	<u>887,635</u>	<u>93.82%</u>
ENGINEERING AND TRANSPORTATION				
Engineering Services	1,029,300	940,700	88,600	91.39%
Roads and Traffic	2,796,890	1,602,190	1,194,700	57.28%
	<u>3,826,190</u>	<u>2,542,890</u>	<u>1,283,300</u>	<u>66.46%</u>

GENERAL FUND BUDGET

Wages & Benefits Divisional Summary...continued

	2014			
	Annual Budget	Salary Budget	Other Costs	Salary %
LANDS, BYLAWS, FIRST NATIONS AND LEGAL AFFAIRS				
Lands, Legal and First Nations	205,995	198,995	7,000	96.60%
Bylaw Enforcement	1,053,939	886,535	167,404	84.12%
	<u>1,259,934</u>	<u>1,085,530</u>	<u>174,404</u>	<u>86.16%</u>
PLANNING, LAND DEVELOPMENT AND PERMITS				
Planning and Development	2,087,710	1,919,416	168,294	91.94%
Permits and Inspections	1,616,247	1,553,246	63,001	96.10%
	<u>3,703,957</u>	<u>3,472,662</u>	<u>231,295</u>	<u>93.76%</u>
PARKS AND COMMUNITY SERVICES				
Central Administration	453,364	423,064	30,300	93.32%
Community Services	10,518,732	8,716,802	1,801,930	82.87%
Parks Maintenance	4,819,025	3,333,743	1,485,282	69.18%
	<u>15,791,121</u>	<u>12,473,609</u>	<u>3,317,512</u>	<u>78.99%</u>
LIBRARY SERVICES				
Administration	492,509	376,799	115,710	76.51%
Service Delivery	3,189,835	2,886,046	303,789	90.48%
Operations Support	349,206	206,206	143,000	59.05%
Third Party	139,695	22,569	117,126	16.16%
	<u>4,171,245</u>	<u>3,491,620</u>	<u>679,625</u>	<u>83.71%</u>
	<u><u>72,363,922</u></u>	<u><u>57,970,799</u></u>	<u><u>14,393,123</u></u>	<u><u>80.11%</u></u>





8. Divisional Operations	83
Administration	84
Culture, Environment & Partnerships	89
Human Resources & Payroll Services	95
Financial Services	100
Police Services	108
Fire & Rescue Services	114
Engineering & Transportation	120
Lands, Bylaws, First Nations & Legal Affairs.	127
Planning, Land Development & Permits	133
Parks & Community Services	139
Library Services	147

ADMINISTRATION

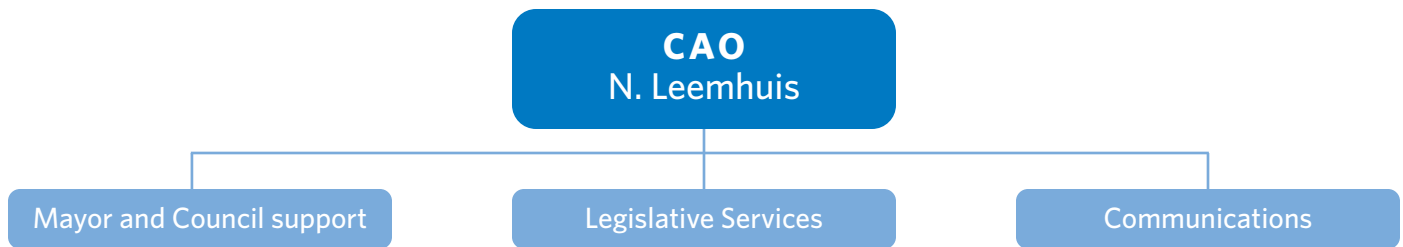
OFFICE OF THE CHIEF ADMINISTRATIVE OFFICER • LEGISLATIVE SERVICES • COMMUNICATIONS • MAYOR AND COUNCIL SUPPORT

The Office of the CAO leads, coordinates and provides oversight for all District divisions and departments to ensure the District is accomplishing Council's priorities, the public's goals and the District's Vision and Mission.

Council and its committees and working groups are supported through Legislative Services and the municipal clerk; residents are informed of and engaged in District projects and activities, and all media relations functions are coordinated through the Communications Department. As well, relationships with other levels of government and community and corporate groups are developed and enhanced through Administrative Services.



Nina Leemhuis | Chief Administrative Officer



2013 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

Ambleside/Waterfront Development

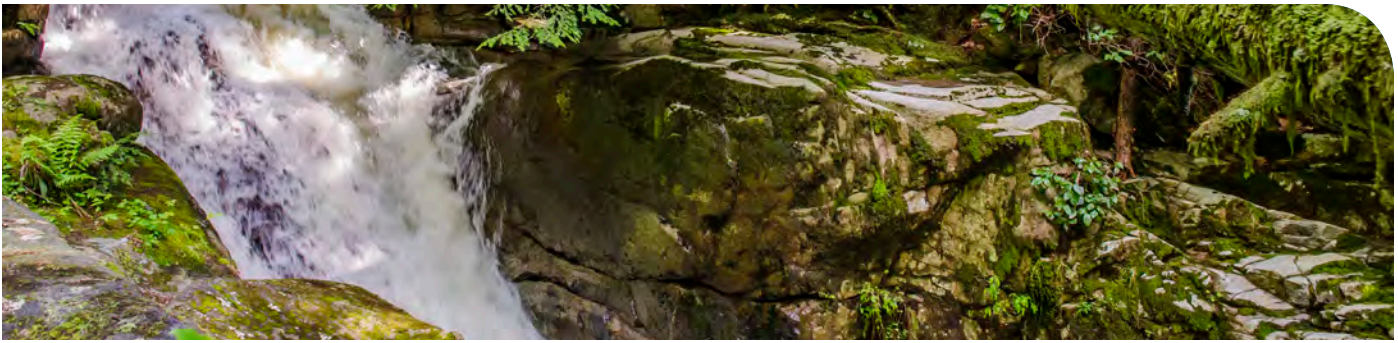
- conducted public consultation and began implementation of initiatives to revitalize Ambleside and the waterfront

Municipal Services and Finances

- obtained approval of Mayor and Council for the 2013 workplan and budget
- developed and implement communications strategy for public consultation, engagement and dialogue for Council Priorities
- oversaw all legislative/statutory processes required for Council Priorities

2013 OPERATIONAL ACCOMPLISHMENTS

- supported Council to efficiently deliver Council priorities
- provided strategic planning for the organization and provided oversight on District operations
- efficiently allocated staff resources, approved divisional goals and workplans, and led the senior management team
- continued implementation of additional performance management tools across the organization
- designed, built and launched a new District website and online engagement tool
- enhanced community engagement in District operations, providing information, and gathering feedback for consideration by Council and staff
- enhanced service and information delivery and efficiency, and expanded the use of e-government
- maximized current revenue sources and worked to identify alternate revenue-generating opportunities to reduce the District's reliance upon property taxation



2014 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

Public Safety Building

- conduct/support legislative and related processes associated with the project
- provide communications support for project planning, open houses and reports to community

Ambleside/Waterfront Development

- conduct/support legislative and related processes on associated initiatives and provide oversight for council committees
- provide communications support on related initiatives, including for public engagement events, such as public hearings, and reporting back to the community

Housing and Neighbourhood Character

- conduct/support legislative and related processes associated with housing initiatives
- provide communications support for coach houses initiative and other planning initiatives, including public meeting materials, website postings and media requests

Municipal Services and Finances

- develop a long-term fiscal sustainability plan for the District
- continue to partner with municipalities and the West Vancouver School District; identifying further opportunities for efficient delivery of services
- conduct/support legislative and related processes to support associated initiatives
- provide communications support for related initiatives, including annual reporting, public consultation on the budget and GFOA Budget Book

Environment, Parks and Upper Lands

- conduct/support legislative and related processes
- provide communications support for related initiatives, including foreshore restoration, Spirit Trail/Horseshoe Bay, upper lands consultation, invasive plants communication and consultation, and community engagement on home retrofit programs

2014 OPERATIONAL INITIATIVES

- administer best practices in Human Resources across all divisions
- provide guidance and oversight to ensure the objectives related to the PSB continue to support the objectives of Council and the community, in an open, transparent and collaborative manner
- perform ongoing functions regarding statutory requirements for: council meetings, public hearings, board of variance hearings, property and other notifications; Freedom of Information and Protection of Privacy Act administration, corporate records and information management; bylaw processing
- conduct 2014 general local election and general school election
- position the District effectively with key audiences and stakeholder groups by augmenting online/digital assets
- create a platform and momentum for increasing public engagement in local government
- provide support for public engagement events

ADMINISTRATION

Net Divisional Expenses

	Budget 2014		Actual 2013		Actual 2012	
	%	\$	%	\$	%	\$
Revenue						
Mayor and Council	0.00%	—	0.00%	—	0.00%	—
Chief Administrative Officer	0.00%	—	0.00%	—	0.00%	—
Legislative Services	100.00%	13,700	100.00%	27,643	100.00%	24,854
Communications	0.00%	—	0.00%	—	0.00%	—
	100.00%	13,700	100.00%	27,643	100.00%	24,854
Expenses						
Mayor and Council						
Labour	16.24%	332,608	15.40%	316,620	14.57%	309,015
Non Labour	3.23%	66,200	2.98%	61,371	3.11%	65,921
	19.47%	398,808	18.38%	377,991	17.67%	374,936
Chief Administrative Officer						
Labour	26.61%	545,059	24.96%	513,286	24.32%	515,933
Non Labour	2.08%	42,575	4.04%	83,176	2.24%	47,479
	28.69%	587,634	29.00%	596,462	26.56%	563,412
Legislative Services						
Labour	31.42%	643,613	28.99%	596,111	27.58%	585,122
Non Labour	2.61%	53,500	4.94%	101,611	2.40%	50,834
	34.04%	697,113	33.93%	697,722	29.98%	635,956
Communications						
Labour	15.93%	326,278	16.23%	333,795	23.86%	506,155
Non Labour	1.87%	38,300	2.45%	50,467	1.94%	41,052
	17.80%	364,578	18.69%	384,262	25.79%	547,207
Total						
Labour	96.70%	1,847,558	91.80%	1,759,812	92.31%	1,916,225
Non Labour	10.61%	200,575	14.60%	296,625	10.15%	205,286
	107.31%	2,048,133	106.40%	2,056,437	102.46%	2,121,511
Net Divisional Expenses						
Mayor and Council	19.60%	(398,808)	18.63%	(377,991)	17.88%	(374,936)
Chief Administrative Officer	28.88%	(587,634)	29.40%	(596,462)	26.87%	(563,412)
Legislative Services	33.59%	(683,413)	33.03%	(670,079)	29.15%	(611,102)
Communications	17.92%	(364,578)	18.94%	(384,262)	26.10%	(547,207)
	100.00%	(2,034,433)	100.00%	(2,028,794)	100.00%	(2,096,657)
Capital						
Infrastructure		—		—		—
Major		—		—		—
		—		—		—

ADMINISTRATION

Divisional Expenses

	Budget 2014		Actual 2013		Actual 2012	
	%	\$	%	\$	%	\$
Expenses						
Mayor and Council						
Salaries & Benefits	83.40%	332,608	83.76%	316,620	82.42%	309,015
Supplies & Other Expenses	16.60%	66,200	15.44%	58,371	17.58%	65,921
Professional & Consulting	0.00%	–	0.00%	–	0.00%	–
Recoveries & Allocations	0.00%	–	0.79%	3,000	0.00%	–
	100.00%	398,808	100.00%	377,991	100.00%	374,936
Chief Administrative Officer						
Salaries & Benefits	92.75%	545,059	86.06%	513,286	91.57%	515,933
Supplies & Other Expenses	4.18%	24,575	3.77%	22,504	3.40%	19,132
Professional & Consulting	1.02%	6,000	8.33%	49,672	0.19%	1,068
Recoveries & Allocations	2.04%	12,000	1.84%	11,000	4.84%	27,279
	100.00%	587,634	100.00%	596,462	100.00%	563,412
Legislative Services						
Salaries & Benefits	92.33%	643,613	85.44%	596,111	92.01%	585,122
Supplies & Other Expenses	6.10%	42,500	9.31%	64,962	5.90%	37,494
Professional & Consulting	1.58%	11,000	0.96%	6,677	0.00%	–
Recoveries & Allocations	0.00%	–	4.30%	29,972	2.10%	13,340
	100.00%	697,113	100.00%	697,722	100.00%	635,956
Communications						
Salaries & Benefits	89.49%	326,278	86.87%	333,795	92.50%	506,155
Supplies & Other Expenses	9.68%	35,300	10.27%	39,467	6.15%	33,665
Professional & Consulting	0.82%	3,000	1.51%	5,800	0.42%	2,325
Recoveries & Allocations	0.00%	–	1.35%	5,200	0.93%	5,062
	100.00%	364,578	100.00%	384,262	100.00%	547,207
Total						
Salaries & Benefits	90.21%	1,847,558	85.58%	1,759,812	90.32%	1,916,225
Supplies & Other Expenses	8.23%	168,575	9.01%	185,304	7.36%	156,212
Professional & Consulting	0.98%	20,000	3.02%	62,149	0.16%	3,393
Recoveries & Allocations	0.59%	12,000	2.39%	49,172	2.15%	45,681
	100.00%	2,048,133	100.00%	2,056,437	100.00%	2,121,511

ADMINISTRATION

Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction counts/activity levels				
	2013	2012	2011	2010	2009
Meetings of Council	57	38	40	45	39
Freedom of Information and Protection of Privacy Act requests	81	82	64	60	71
Board of Variance applications	27	29	30	29	26
Board of Variance hearings	9	10	9	9	8
% Voter Turnout			23.72%		

TREND OF RESOURCE REQUIREMENTS

	2013	2012	2011	2010	2009
Salaries and Benefits	1,759,812	1,916,225	1,856,348	1,676,883	1,621,188
Supplies and Other Expenses	185,304	156,212	169,766	150,818	211,711
Professional and Consulting	62,149	3,393	1,990	31,100	9,824
Recoveries and Allocations	49,172	45,681	47,885	42,965	50,404
	2,056,437	2,121,511	2,075,989	1,901,766	1,893,127
Less: Direct Revenues	(27,643)	(24,854)	(27,086)	(18,599)	(23,030)
	2,028,794	2,096,657	2,048,903	1,883,167	1,870,097

CULTURE, ENVIRONMENT & PARTNERSHIPS

PARTNERSHIPS • SPECIAL EVENTS • CULTURAL SERVICES • SUSTAINABILITY • EMERGENCY PLANNING

Culture, Environment and Partnerships is comprised of the Office of Cultural Services, the Partnerships Department, the Office of Sustainability and Emergency Planning, delivered through the North Shore Emergency Management Office (NSEMO).

The Office of Cultural Services oversees cultural facilities and programs and a number of events and festivals. The Office of Sustainability works to reinforce best environmental practices in the District while working on multi-year programs such as foreshore enhancement. The Partnerships Department develops community, corporate and intergovernmental relationships on behalf of the District, and generates alternative sources of revenue and gifting opportunities. Emergency Planning undertakes plan development, capital improvements and training that move our community towards greater disaster resilience. The Office of the Deputy CAO oversees these functions as well as corporate initiatives, such as the Community Strategic Plan, contractual matters and community engagement initiatives.



Brent Leigh | Deputy Chief Administrative Officer



2013 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

Public Safety Building

- worked with project team to support sustainability and green building aspects of the Public Safety Building

Ambleside/Waterfront Development

- continued development of Arts Facility Strategy and arts centre
- continued implementation of the Foreshore Plan with restoration projects, furthered foreshore integration with urban landscape design

2013 OPERATIONAL ACCOMPLISHMENTS

- successfully hired a Manager of Environment and Sustainability, developed priorities and workplan
- maintained and renewed multiple service agreements with partners
- continued an integrated approach to the management of marine, streams and foreshore
- held a number of high-calibre of special events and introduced the first in a series of Ambleside Live concerts
- continued work toward resolution of special projects such as Hollyburn Lodge and Point Atkinson Lighthouse
- delivered two additional emergency plans while advancing training and capital budget development
- completed all major marina 30 year sub-leases
- set in motion with community boards and advisories, concept plans for both Ferry Building Gallery upgrade and the proposed art center
- supported multiple committees and ensure the delegation of task from CEC to working groups
- executed another successful Community Awards celebration and supported committee's work
- assisted with multiple corporate objectives including the renewal of strategic plans



2014 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

Ambleside/Waterfront Development

- continue process for the establishment of the Centre for Art, Architecture and Design
- develop plan for Ferry Building Gallery upgrade, including public consultation in May 2014
- continue activation of Ambleside community with 19 exhibitions and programs at the Ferry Building Gallery
- find a suitable location for the Farmers' Market
- work with partners and business association to support Ambleside Live
- host Harmony Arts Festival on the Ambleside waterfront
- work with Engineering and Parks to facilitate the Street Banner and Lighting program

Environment, Parks and Upper Lands

- continue to implement both District-funded and privately-funded works on the foreshore, as outlined in the Shoreline Protection Plan 2012-2015
- develop and plan for private property water lot leases and waterfront lot encroachments
- develop strategy for flood study in Cypress Creek Fan area
- participate in Greenshores to develop foreshore naturalization evaluation certification
- secure marine foreshore works storage and access to better mobilize barge activated foreshore work
- support Livesmart BC's Business Energy Advisor program to work on increasing energy efficiency in businesses
- develop and support a Green Team to lead on joint environmental and sustainability-oriented initiatives
- support a Community Energy and Emissions Plan (CEEP) and set in motion a working group
- support Cool North Shore to encourage home retrofits in the community
- investigate the carbon offset valuation process for Whyte Lake
- develop strategy for District-wide vulnerability assessment to be enacted in 2015
- secure the designation of Point Atkinson Lighthouse from Department of Fisheries
- pursue restoration of Hollyburn Lodge

2014 OPERATIONAL INITIATIVES

- work with CAO to renew strategic management process
- continue the high-calibre of special events
- continue quality exhibitions and programs through the Museum
- continue to support community art and cultural programming at the Ferry Building Gallery
- establish Public Art Advisory as a committee of Council
- maintain and renew existing sponsorships, seek further sponsorship for events and programs
- assist with ensuring Community Engagement Committee and policies are reinitiated
- continue to support Community Award Committee and program
- advance strategies and development for Hollyburn Lodge and Point Atkinson Lighthouse
- maintain and update service agreements: Kay Meek, Chamber of Commerce, Arts Council

CULTURE, ENVIRONMENT & PARTNERSHIPS

Net Divisional Expenses

	Budget 2014		Actual 2013		Actual 2012	
	%	\$	%	\$	%	\$
Revenue						
Deputy CAO	0.00%	–	0.00%	–	0.00%	–
Cultural Services	100.00%	762,850	99.99%	827,113	99.93%	577,751
Environmental Services	0.00%	–	0.01%	43	0.07%	427
Emergency Program	0.00%	–	0.00%	–	0.00%	–
	100.00%	762,850	100.00%	827,156	100.00%	578,178
Expenses						
Deputy CAO						
Labour	9.69%	235,591	9.85%	244,519	10.18%	226,929
Non Labour	2.03%	49,250	1.85%	45,967	1.88%	41,949
	11.72%	284,841	11.71%	290,486	12.06%	268,878
Cultural Services						
Labour	35.33%	858,725	36.58%	907,751	37.88%	844,498
Non Labour	37.73%	917,224	37.90%	940,399	33.33%	742,888
	73.06%	1,775,949	74.48%	1,848,150	71.21%	1,587,386
Environmental Services						
Labour	6.49%	133,012	6.23%	128,072	1.99%	42,188
Non Labour	0.82%	16,800	0.18%	3,622	0.47%	10,036
	7.31%	149,812	6.40%	131,694	2.46%	52,224
Emergency Program						
Labour	0.00%	–	0.00%	–	0.00%	–
Non Labour	9.06%	220,284	8.51%	211,048	14.39%	320,705
	9.06%	220,284	8.51%	211,048	14.39%	320,705
Total						
Labour	45.02%	1,227,328	46.44%	1,280,342	48.06%	1,113,615
Non Labour	48.82%	1,203,558	48.26%	1,201,036	49.59%	1,115,578
	93.84%	2,430,886	94.69%	2,481,378	97.66%	2,229,193
Net Divisional Expenses						
Deputy CAO	17.08%	(284,841)	17.56%	(290,486)	16.29%	(268,878)
Cultural Services	60.74%	(1,013,099)	61.72%	(1,021,037)	61.15%	(1,009,635)
Environmental Services	8.98%	(149,812)	7.96%	(131,651)	3.14%	(51,797)
Emergency Program	13.21%	(220,284)	12.76%	(211,048)	19.42%	(320,705)
	100.00%	(1,668,036)	100.00%	(1,654,222)	100.00%	(1,651,015)
Capital						
Infrastructure		130,000		211,268		412,059
Major		–		–		14,377
		130,000		211,268		426,436

CULTURE, ENVIRONMENT & PARTNERSHIPS

Divisional Expenses

	Budget 2014		Actual 2013		Actual 2012	
	%	\$	%	\$	%	\$
Expenses						
Deputy CAO						
Salaries & Benefits	82.71%	235,591	84.18%	244,519	84.40%	226,929
Supplies & Other Expenses	17.29%	49,250	15.82%	45,967	15.54%	41,783
Professional & Consulting	0.00%	–	0.00%	–	0.06%	166
Recoveries & Allocations	0.00%	–	0.00%	–	0.00%	–
	100.00%	284,841	100.00%	290,486	100.00%	268,878
Cultural Services						
Salaries & Benefits	48.35%	858,725	49.12%	907,751	53.20%	844,498
Supplies & Other Expenses	51.31%	911,224	48.02%	887,480	44.89%	712,516
Professional & Consulting	0.34%	6,000	0.49%	9,111	0.37%	5,834
Recoveries & Allocations	0.00%	–	2.37%	43,808	1.55%	24,538
	100.00%	1,775,949	100.00%	1,848,150	100.00%	1,587,386
Environmental Services						
Salaries & Benefits	88.79%	133,012	97.25%	128,072	80.78%	42,188
Supplies & Other Expenses	10.55%	15,800	2.75%	3,622	39.83%	20,800
Professional & Consulting	0.00%	–	0.00%	–	0.00%	–
Recoveries & Allocations	0.67%	1,000	0.00%	–	-20.61%	(10,764)
	100.00%	149,812	100.00%	131,694	100.00%	52,224
Emergency Program						
Salaries & Benefits	0.00%	–	0.00%	–	0.00%	–
Supplies & Other Expenses	95.46%	210,284	100.00%	211,048	97.53%	312,783
Professional & Consulting	4.54%	10,000	0.00%	–	2.47%	7,922
Recoveries & Allocations	0.00%	–	0.00%	–	0.00%	–
	100.00%	220,284	100.00%	211,048	100.00%	320,705
Total						
Salaries & Benefits	50.49%	1,227,328	51.60%	1,280,342	49.96%	1,113,615
Supplies & Other Expenses	48.81%	1,186,558	46.27%	1,148,117	48.80%	1,087,882
Professional & Consulting	0.66%	16,000	0.37%	9,111	0.62%	13,922
Recoveries & Allocations	0.04%	1,000	1.77%	43,808	0.62%	13,774
	100.00%	2,430,886	100.00%	2,481,378	100.00%	2,229,193

CULTURE, ENVIRONMENT & PARTNERSHIPS

Divisional Capital Requests

	Original Request	Revised Request	
Infrastructure			
Audio and Visual Equipment	21,500	-	1
Public Art Implementation	25,000	15,000	2
Public Art Repair and Maintenance	35,000	15,000	2
Cypress Creek Fan (Sea Level Rise Study)	49,000	-	
Environmental Protection and Enhancement	150,000	100,000	2
Total Capital Requests	<u><u>280,500</u></u>	<u><u>130,000</u></u>	
Total Reductions	<u><u>150,500</u></u>		
Funded by Current Year's Taxation and Reserves:		<u><u>130,000</u></u>	

- 1 Will review for future consideration
- 2 Revised request - one time reduction for 2014

CULTURE, ENVIRONMENT & PARTNERSHIPS

Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction counts/activity levels				
	2013	2012	2011	2010	2009
Cultural events and facility use	60,616	95,155	119,925	163,492	177,229
Special event participation	99,375	120,713	158,730	102,915	105,355
Harmony Arts Festival participation	120,000	100,000	80,000	62,500	62,000
Environmental development permits issued	30	35	27	26	23
Riparian habitat regained - sq metres	973	1,288	930	1,748	645

TREND OF RESOURCE REQUIREMENTS

	2013	2012	2011	2010	2009
Salaries and Benefits	1,280,342	1,113,615	1,113,577	1,158,574	1,164,218
Supplies and Other Expenses	1,148,117	1,087,882	935,361	774,088	782,104
Professional and Consulting	9,111	13,922	15,693	60,572	62,873
Recoveries and Allocations	43,808	13,774	23,904	36,703	31,867
	2,481,378	2,229,193	2,088,535	2,029,937	2,041,062
Less: Direct Revenues	(827,156)	(578,178)	(569,042)	(484,689)	(499,123)
	1,654,222	1,651,015	1,519,493	1,545,248	1,541,939

HUMAN RESOURCES & PAYROLL SERVICES

EMPLOYEE RELATIONS • PAYROLL • RECRUITMENT • TRAINING • HEALTH AND SAFETY • BENEFITS AND COMPENSATION

Human Resources and Payroll Services provide direct, operational and strategic support to District departments for all human resource activities and all employees. Employment accounts for over 80 per cent of the District’s overall operating budget and human resources ensures these people resources are managed efficiently and effectively through best practices.

The department is responsible for employee and labour relations activities (including the bargaining of six collective agreements) and employee training; leadership development and succession planning; recruitment and selection; employment metrics; payroll and benefits administration; disability, health and safety programs; and employee recognition and engagement programs.

Human resources both leads and is part of many organization-wide initiatives that build organizational culture, find efficiencies, reduce costs and, most importantly, recognize and support employees.



TJ Schmaltz | Director of HR & Payroll Services



2013 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

Public Safety Building

- assisted all divisions in meeting the operational requirements to support Council priorities
- assisted with employee communications and continuity of operations during planning process

2013 OPERATIONAL ACCOMPLISHMENTS

- continued management and expansion of employee engagement programs
- negotiated a new collective agreement with the West Vancouver Firefighters’ Union
- negotiated a new collective agreement with the Amalgamated Transit Union
- introduced a comprehensive employee health and wellness program—Well U
- expanded District-wide employee training and development program
- piloted new leadership development courses for future implementation
- completed a comprehensive employee metrics program
- completed restructuring of Planning Division
- completed the establishment of Lands, Bylaws, First Nations & Legal Affairs Division
- completed a comprehensive, Canada-wide search for a new Chief Administrative Officer
- developed and implemented a new emergency preparedness and safety program for municipal hall



2014 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

Public Safety Building

- assist all divisions in meeting the operational requirements to support Council priorities
- work with Facilities Department to review site safety and monitor impact of construction project on employees working in municipal hall
- assist with employee communications and continuity of operations during pre-construction and construction phases

Municipal Services and Finances

- continue to improve operational efficiencies for WorkSafe and leave administration to be consistent with current industry best practices
- consider appropriate adjustments to organizational structure and design to achieve greater efficiency and maintain customer service
- undertake a review of District Employee Benefit Plans to consider modernization and improvements while considering cost saving options

2014 OPERATIONAL INITIATIVES

- successfully complete the negotiation of three collective agreements with the West Vancouver Municipal Employee Association
- support Police Services in completing collective bargaining
- consider a new modified hours of work program
- continue to implement cost-management initiatives related to leave administration to be consistent with industry best practices
- study and implement appropriate cost-saving and cost-sharing measures for organization-wide employee training and development courses
- expand current employee metric program
- review Respectful Workplace & Harassment Policy and Procedures to ensure compliance with new WorkSafe BC regulations
- revise and update Employee Onboarding and Orientation Program

HUMAN RESOURCES & PAYROLL SERVICES

Net Divisional Expenses

	Budget 2014		Actual 2013		Actual 2012	
	%	\$	%	\$	%	\$
Revenue						
Human Resources		-		172	100.00%	166
Payroll Services		-		-	0.00%	-
		-		172	100.00%	166
Expenses						
Human Resources						
Labour	73.31%	1,114,687	71.69%	1,059,244	70.19%	950,524
Non Labour	10.33%	157,091	10.94%	161,646	12.02%	162,712
	83.64%	1,271,778	82.63%	1,220,890	82.21%	1,113,236
Payroll Services						
Labour	16.36%	248,796	17.35%	256,308	17.79%	240,962
Non Labour	0.00%	-	0.02%	294	0.00%	-
	16.36%	248,796	17.37%	256,602	17.79%	240,962
Total						
Labour	89.67%	1,363,483	89.04%	1,315,552	87.98%	1,191,486
Non Labour	10.33%	157,091	10.96%	161,940	12.02%	162,712
	100.00%	1,520,574	100.00%	1,477,492	100.00%	1,354,198
Net Divisional Expenses						
Human Resources	83.64%	(1,271,778)	82.63%	(1,220,718)	82.20%	(1,113,070)
Payroll Services	16.36%	(248,796)	17.37%	(256,602)	17.80%	(240,962)
	100.00%	(1,520,574)	100.00%	(1,477,320)	100.00%	(1,354,032)
Capital						
Infrastructure		-		-		4,942
Major		-		-		-
		-		-		4,942

HUMAN RESOURCES & PAYROLL SERVICES

Divisional Expenses

	Budget 2014		Actual 2013		Actual 2012	
	%	\$	%	\$	%	\$
Expenses						
Human Resources						
Salaries & Benefits	87.65%	1,114,687	86.76%	1,059,244	85.38%	950,524
Supplies & Other Expenses	10.62%	135,091	12.02%	146,744	12.80%	142,519
Professional & Consulting	1.73%	22,000	0.89%	10,902	1.31%	14,531
Recoveries & Allocations	0.00%	–	0.33%	4,000	0.51%	5,662
	100.00%	1,271,778	100.00%	1,220,890	100.00%	1,113,236
Payroll Services						
Salaries & Benefits	100.00%	248,796	99.89%	256,308	100.00%	240,962
Supplies & Other Expenses	0.00%	–	0.11%	294	0.00%	–
Professional & Consulting	0.00%	–	0.00%	–	0.00%	–
Recoveries & Allocations	0.00%	–	0.00%	–	0.00%	–
	100.00%	248,796	100.00%	256,602	100.00%	240,962
Total						
Salaries & Benefits	89.67%	1,363,483	89.04%	1,315,552	87.98%	1,191,486
Supplies & Other Expenses	8.88%	135,091	9.95%	147,038	10.52%	142,519
Professional & Consulting	1.45%	22,000	0.74%	10,902	1.07%	14,531
Recoveries & Allocations	0.00%	–	0.27%	4,000	0.42%	5,662
	100.00%	1,520,574	100.00%	1,477,492	100.00%	1,354,198

HUMAN RESOURCES & PAYROLL SERVICES

Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction counts/activity levels				
	2013	2012	2011	2010	2009
Corporate training hours	144	158	662	275	180
Corporate training participants	278	279	288	178	280
Permanent employee turnover	42	32	36	48	41
WCB claims filed	84	86	111	78	73
WCB claim duration (days)	22	22	21	24	30
Paycheques issued	35,046	31,848	29,479	30,998	31,969
Job applications received	8,585	6,012	6,753	3,634	3,770
Positions filled	84	88	118	95	77

TREND OF RESOURCE REQUIREMENTS

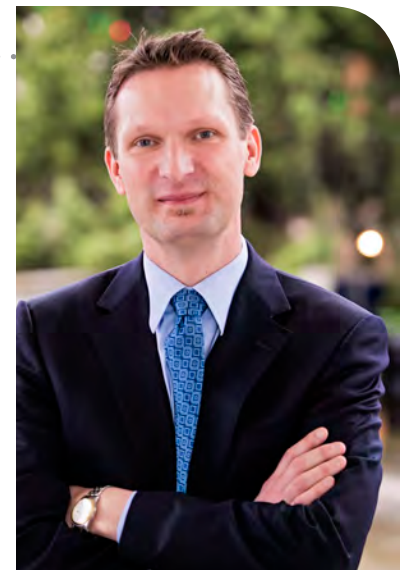
	2013	2012	2011	2010	2009
Salaries and Benefits	1,315,552	1,191,486	1,122,694	956,242	874,655
Supplies and Other Expenses	147,038	142,519	135,579	69,437	62,355
Professional and Consulting	10,902	14,531	8,649	20,350	30,900
Recoveries and Allocations	4,000	5,662	4,767	3,208	3,791
	1,477,492	1,354,198	1,271,689	1,049,237	971,701
Less: Direct Revenues	(172)	(166)	(150)	-	(50)
	1,477,320	1,354,032	1,271,539	1,049,237	971,651

FINANCIAL SERVICES

FINANCE • PURCHASING AND RISK MANAGEMENT • FACILITIES AND ASSET MANAGEMENT • INFORMATION TECHNOLOGY SERVICES

The Financial Services Division provides a variety of support services to the District including financial, risk, facility and asset management. Additionally, the Information Technology Services Department supports the District by providing technology infrastructure support.

The Finance Department provides financial planning, budgeting, rate setting and financial reporting. Purchasing provides contracting, procurement and risk management financial services. Facilities and Asset Management provides a pan-organizational approach to facilities and asset maintenance, replacement and renewal. Information Technology Services manages the computer equipment, applications and technology infrastructure, telephone systems, and wide-area network linking municipal facilities and provides support services for employees who use these services.



Michael Koke | Chief Financial Officer



2013 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

Public Safety Building

- provided a leadership/liaison role for the project
- provided the oversight on the planning and design of the project
- developed alternative funding models/options
- assisted in the development and oversight of the project budget
- supported the procurement of consulting, other professional services and insurance for the project
- developed an IT strategy for the building

Ambleside Activation

- developed alternative funding models/options
- assisted in the development and oversight of the project budget
- provided support for the procurement of consulting and professional services

Municipal Services and Finances

- provided oversight for the organizational Divisional Services Reviews
- further developed and implemented one-, three- and five-plus-year plans for facilities, capital equipment and infrastructure
- reviewed underlying philosophy and principles used to establish the user fees included in the 2013 Fees and Charges Bylaw



2013 OPERATIONAL ACCOMPLISHMENTS

- implemented additional functionality available in JD Edwards, particularly as it relates to the automation of all periodic financial reporting
- reviewed, defined and documented the structure of data stored in the JD Edwards database to simplify financial reporting across the organization
- developed and implemented green initiatives designed to reduce energy throughout the District and paper consumption within Financial Services
- defined and documented desktop, print and server infrastructure replacement strategies
- developed terms of reference for a Technology Standards Committee
- established, documented and tested the District's ITS Disaster Recovery Plan
- installed IT network security monitoring services
- formed and developed terms of reference for an Operations Committee for each of the District's enterprise applications (JD Edwards, Class, Tempest)
- established, documented and rolled-out ITS Policies and an ITS Service Catalogue across the District
- implemented a facilities work order management system
- completed an administrative space review for major District facilities
- developed a strategic energy management plan for District facilities
- implemented new standards for hired equipment and traffic control contracts
- reviewed emergency scenarios and determined requirements for business interruption insurance

2014 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

Public Safety Building

- complete the building design and start the construction
- develop a funding model for the project

2014 OPERATIONAL INITIATIVES

- further redesign the format for Annual Audited Financial Statements to simplify the presentation, and improve transparency and ease of use
- further refine standardized financial reports for budget reporting, quarterly reporting and year-end audited financial statement reporting
- lead the budget process, including development of the 2015 Budget as well as presentation of the budget and underlying principles to Council and the public
- re-establish the internal audit function in the District and identify the most effective, economical and efficient method of staffing for staffing the function
- provide financial analysis, and other support, related to the negotiation and development of the Squamish Nation Servicing Agreement
- review and update the existing District Operating and Capital Reserve Policy
- implement online applications for permits in Tempest
- develop and implement a general IT hardware refresh policy
- review major facility service contracts relating to facilities maintenance and custodial
- continue to develop refine one-, three- and five-year project plans for District facilities
- implement the Facilities System Renewal Plan to replace facilities systems that have reached or exceeded their service lives

FINANCIAL SERVICES

Net Divisional Expenses

	Budget 2014		Actual 2013		Actual 2012	
	%	\$	%	\$	%	\$
Revenue						
Finance	0.00%	–	0.59%	1,373	0.91%	555
Taxes and Utilities	23.08%	60,000	23.16%	54,030	95.86%	58,620
Information Systems	0.00%	–	0.00%	–	0.00%	–
Purchasing and Risk Management	0.00%	–	0.00%	–	3.23%	1,978
Facilities Management	76.92%	200,000	76.26%	177,925	0.00%	–
	100.00%	260,000	100.00%	233,328	100.00%	61,153
Expenses						
Finance						
Labour	12.92%	1,197,442	13.49%	1,183,531	26.32%	1,269,824
Non Labour	1.06%	97,950	1.30%	114,180	3.66%	176,743
	13.97%	1,295,392	14.80%	1,297,711	29.99%	1,446,567
Taxes and Utilities						
Labour	3.78%	350,538	3.80%	333,647	6.23%	300,678
Non Labour	0.43%	40,250	0.45%	39,887	0.81%	39,111
	4.22%	390,788	4.26%	373,534	7.04%	339,789
Information Systems						
Labour	12.81%	1,187,875	12.58%	1,103,592	17.46%	842,507
Non Labour	17.24%	1,598,152	17.53%	1,537,307	22.00%	1,061,389
	30.05%	2,786,027	30.11%	2,640,899	39.47%	1,903,896
Purchasing and Risk Management						
Labour	8.13%	753,577	8.45%	741,169	9.47%	456,711
Non Labour	2.65%	245,400	-0.16%	(13,691)	1.21%	58,281
	10.78%	998,977	8.29%	727,478	10.68%	514,992
Facilities Management						
Labour	20.96%	1,943,114	21.11%	1,851,610	9.06%	436,945
Non Labour	20.03%	1,856,831	21.43%	1,879,983	3.77%	181,970
	40.99%	3,799,945	42.54%	3,731,593	12.83%	618,915
Total						
Labour	58.60%	5,432,546	59.44%	5,213,549	68.54%	3,306,665
Non Labour	41.40%	3,838,583	40.56%	3,557,666	31.46%	1,517,494
	100.00%	9,271,129	100.00%	8,771,215	100.00%	4,824,159
Net Divisional Expenses						
Finance	14.38%	(1,295,392)	15.18%	(1,296,338)	30.36%	(1,446,012)
Taxes and Utilities	3.67%	(330,788)	3.74%	(319,504)	5.90%	(281,169)
Information Systems	30.92%	(2,786,027)	30.93%	(2,640,899)	39.97%	(1,903,896)
Purchasing and Risk Management	11.09%	(998,977)	8.52%	(727,478)	10.77%	(513,014)
Facilities Management	39.95%	(3,599,945)	41.62%	(3,553,668)	12.99%	(618,915)
	100.00%	(9,011,129)	100.00%	(8,537,887)	100.00%	(4,763,006)
Capital						
Infrastructure		1,070,771		1,697,246		1,238,792
Major		400,000		1,926,619		227,085
		1,470,771		3,623,865		1,465,877

FINANCIAL SERVICES

Divisional Expenses

	Budget 2014		Actual 2013		Actual 2012	
	%	\$	%	\$	%	\$
Expenses						
Finance						
Salaries & Benefits	92.44%	1,197,442	91.20%	1,183,531	87.78%	1,269,824
Supplies & Other Expenses	2.93%	37,950	3.87%	50,285	3.44%	49,751
Professional & Consulting	5.02%	65,000	4.52%	58,695	7.86%	113,770
Recoveries & Allocations	-0.39%	(5,000)	0.40%	5,200	0.91%	13,222
	100.00%	1,295,392	100.00%	1,297,711	100.00%	1,446,567
Taxes and Utilities						
Salaries & Benefits	89.70%	350,538	89.32%	333,647	88.49%	300,678
Supplies & Other Expenses	10.30%	40,250	8.94%	33,387	10.27%	34,913
Professional & Consulting	0.00%	-	0.00%	-	0.00%	-
Recoveries & Allocations	0.00%	-	1.74%	6,500	1.24%	4,198
	100.00%	390,788	100.00%	373,534	100.00%	339,789
Information Systems						
Salaries & Benefits	42.64%	1,187,875	41.79%	1,103,592	44.25%	842,507
Supplies & Other Expenses	49.29%	1,373,302	50.31%	1,328,634	51.32%	977,123
Professional & Consulting	8.43%	234,950	8.23%	217,301	5.13%	97,647
Recoveries & Allocations	-0.36%	(10,100)	-0.33%	(8,628)	-0.70%	(13,381)
	100.00%	2,786,027	100.00%	2,640,899	100.00%	1,903,896
Purchasing and Risk Management						
Salaries & Benefits	75.43%	753,577	101.88%	741,169	88.68%	456,711
Supplies & Other Expenses	5.06%	50,550	1.22%	8,861	5.64%	29,025
Professional & Consulting	0.00%	-	0.00%	-	0.00%	-
Recoveries & Allocations	19.50%	194,850	-3.10%	(22,552)	5.68%	29,256
	100.00%	998,977	100.00%	727,478	100.00%	514,992
Facilities Management						
Salaries & Benefits	51.14%	1,943,114	49.62%	1,851,610	70.60%	436,945
Supplies & Other Expenses	51.33%	1,950,350	50.77%	1,894,683	50.02%	309,595
Professional & Consulting	2.76%	104,950	2.78%	103,912	11.43%	70,738
Recoveries & Allocations	-5.22%	(198,469)	-3.18%	(118,612)	-32.05%	(198,363)
	100.00%	3,799,945	100.00%	3,731,593	100.00%	618,915
Total						
Salaries & Benefits	58.60%	5,432,546	59.44%	5,213,549	68.54%	3,306,665
Supplies & Other Expenses	37.24%	3,452,402	37.80%	3,315,850	29.03%	1,400,407
Professional & Consulting	4.37%	404,900	4.33%	379,908	5.85%	282,155
Recoveries & Allocations	-0.20%	(18,719)	-1.57%	(138,092)	-3.42%	(165,068)
	100.00%	9,271,129	100.00%	8,771,215	100.00%	4,824,159

FINANCIAL SERVICES

Divisional Capital Requests

	Original Request	Revised Request	
Information Technology Infrastructure			
Qlikview - BITool Dashboards	50,000	-	
VoIP Upgrade	18,591	18,591	
JD Edwards Upgrade Phase 2 and 3	526,924	100,000	
Tempest - Permits Implementation	48,150	48,150	
Class Upgrade	6,600	6,600	
Class Replacement Strategy	42,800	-	
Mobile Device Management Software	13,910	-	
District Intranet Replacement Project (ThoughtFarmer)	110,638	-	
IT Disaster Recovery Project	286,564	-	
IT General Refresh Project	60,000	60,000	
Telus Municipal Links Project	34,508	34,508	
Desktop and Monitor Refresh/Replacement	407,960	-	
Network Printer Refresh	9,630	-	
Core Switch Refresh	59,186	5,000	
District Telephony and Wiring Closet Cabling Cleanup	59,849	-	
Fibre Consulting Contract	48,150	-	
District Emergency Call Centre	19,315	-	1
Desktop Image and Patch Management	34,775	34,775	
Switch Router Refresh	24,016	24,016	
Upgrade of District Wireless Services	24,578	-	
Storage Area Network (SAN)	47,698	47,698	
Redundant Load Balancer	13,864	-	
Gleneagles Golf Course Fibre and Conduit	46,831	-	
Citrix Server Upgrade	42,559	42,559	
LanDesk Reconfiguration Project	16,162	16,162	
IT Server Refresh Project	44,252	44,252	
Harmony Arts Web Site Redesign Project	22,812	-	1
Real Time Identification (RTID)	42,334	42,334	
Five Panasonic Toughbook computers	28,875	28,875	
Replace 18 desktop computers from 2008/2009	15,300	-	2
Data Warehouse SLA/Real Time Intelligence Centre	28,000	28,000	
2 Server Replacements	12,500	12,500	
ACURA Laptop Refresh	25,337	25,337	
Engineering Software License Upgrades	8,010	0	
Scada Server Refresh (6)	81,250	0	3
Device Management Solution	26,510	26,510	
Failover Server	18,604	18,604	
ILS (Library software) Assessment	11,000	11,000	
WVCC - Big Screen Atrium	80,000	0	4
	<u>2,498,042</u>	<u>675,471</u>	
Facilities Maintenance Infrastructure			
Garage Highbay Light Upgrade - Operations Centre	9,800	9,800	
Energy Conservation for Computers	8,000	8,000	
Portable Emergency Generator	75,000	0	
Roof Replacement - Navy Jack House	47,000	47,000	
Office Modifications to 2nd Floor of Operations Centre	47,500	25,000	
Office Modifications to 3rd Floor of Municipal Hall	49,000	25,000	
Office Modifications to 2nd Floor of Municipal Hall	63,000	25,000	
Office Modifications to Lower Main at Municipal Hall	49,500	49,500	
Upgrades to Municipal Rental Facilities	40,000	40,000	

FINANCIAL SERVICES

Divisional Capital Requests...continued

	Original Request	Revised Request	
Minor Renovations at Municipal Hall	20,000	20,000	
Install Ramp at Music Box Door	20,000	0	
Install Automated Door Openers in the Main Entrance to the Silk Purse	10,000	0	
Modify the Stairs and Railings at the Music Box to comply with the Building Code	20,000	0	
Install Security System for the Fire Museum and Archive	5,000	0	
Install a Ventilation System in the Hose Tower in Fire Hall #3	7,500	7,500	
Lighting Upgrade - Ice Arena	35,500	0	
Renovate the Ice Arena upper meeting room to accommodate the Facilities and Assets Administration Offices	30,000	10,000	
Main Pool Overhead Lighting LED Upgrade - Aquatic Centre	18,000	18,000	
Upgrade Light to Energy Efficiency Technology - Community Centre Parkade	24,000	24,000	
Gymnasium and Activity Room Lighting Replacement - Gleneagles Community Centre	28,000	28,000	
Install Pathway Markings to Exterior Walkways to assist the visually impaired at the Community Centre site	20,000	0	
Install an electrical receptacle to accommodate a portable generator in the Seniors' Activity Centre	30,000	0	
Install an electrical receptacle to accommodate a portable generator in the Gleneagles Community Centre	30,000	0	
Install a paint interceptor in the Art Studio sink at the Community Centre	5,000	5,000	
Cafe gates replacement - Seniors' Centre	5,500	5,500	
Pottery Kiln Shed - Gleneagles Community Centre	48,000	48,000	5
Customer Service Area - Gleneagles Community Centre	7,400	0	1
Community Consultation - Change Room Design - Aquatic Centre	5,000	0	6
	<u>757,700</u>	<u>395,300</u>	
	<u>3,255,742</u>	<u>1,070,771</u>	
Major			
Capital Facilities Renewal	1,762,316	400,000	7
Total Capital Requests	<u>5,018,058</u>	<u>1,470,771</u>	
Total Reductions	<u>3,547,287</u>		
Funded by Current Year's Taxation and Reserves:		1,420,261	
Funded by Third Party Contributions:		50,510	
1 Will review for future consideration		<u>1,470,771</u>	
2 Purchased in 2013 with operational funds			
3 Funded through the Utilities Fund			
4 Deferred to 2015 - failing system			
5 50/50 funding by Gleneagles pottery group			
6 Scope of work refined			
7 Pursuing more cost effective solutions			

FINANCIAL SERVICES

Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction counts/activity levels				
	2013	2012	2011	2010	2009
Tax payment transactions	14,941	14,959	14,972	14,727	14,630
Utility payment transactions	34,632	34,707	34,923	34,613	34,443
Purchase orders over \$5k (\$2k prior to 2010)	1,960	1,626	1,616	1,766	2,300
Quotes over \$5,000	180	166	116	115	99
Tenders over \$50,000	28	16	20	22	22
Requests for Proposal (RFP's)	89	68	53	56	31
Cheques issued	13,068	12,554	12,086	12,399	12,366
P-card dollar value	1,299,560	1,352,983	1,357,663	1,353,931	1,438,549
IT Service requests	4,851	4,117	4,287	3,628	3,228

TREND OF RESOURCE REQUIREMENTS

	2013	2012	2011	2010	2009
Salaries and Benefits	5,213,549	3,306,665	3,221,925	2,786,574	2,621,480
Supplies and Other Expenses	3,315,850	1,400,407	1,137,158	1,130,202	1,155,244
Professional and Consulting	379,908	282,155	136,777	255,855	146,671
Recoveries and Allocations	(138,092)	(165,068)	(23,836)	12,822	28,787
	8,771,215	4,824,159	4,472,024	4,185,453	3,952,182
Less: Direct Revenues	(233,328)	(61,153)	(82,051)	(53,771)	(48,079)
	8,537,887	4,763,006	4,389,973	4,131,682	3,904,103

In 2013, Facilities Management was moved to Finance. The majority of Facilities Management was previously charged to Parks & Community Services with the balance charged to Culture, Environment & Partnerships, Fire & Rescue Services and Police Services.

POLICE SERVICES

EVIDENCE-BASED • PROTECTION • INTELLIGENCE-LED • ENFORCEMENT • PREVENTION • EDUCATION

The Police Department is governed by, and reports to, the West Vancouver Police Board. The Mayor is the Chair of the Police Board.

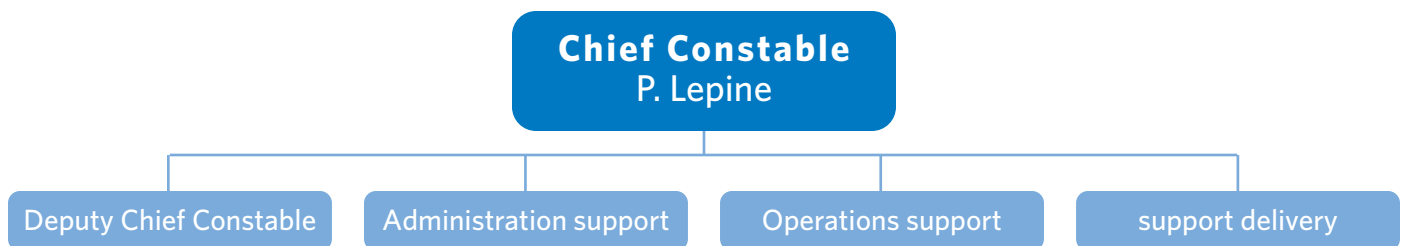
The Mission of the West Vancouver Police Department (WVPD):

Through innovation and policing excellence, the West Vancouver Police Department is committed to community engagement and crime reduction in cooperation with our partners. The West Vancouver Police Department is committed to serving and protecting the people and property of West Vancouver.

We will accomplish our mission through innovative approaches to enhancing public safety, unbiased treatment of all people, upholding the highest standards of justice and delivering top quality policing service in collaboration with our community.



Peter Lepine | Chief Constable



2013 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

Public Safety Building

- worked with the project team on functional programming and design
- determined and coordinated user engagement plan
- coordinated and implemented required operational changes and move management
- provided WVPD Police Board with regular updates on development progress

2013 OPERATIONAL ACCOMPLISHMENTS

- developed business rules that both clarify and reflect our integrated approach to managing repeat offenders and those identified as posing a risk to offend in our community
- reduced family/intimate partner violence and enhance the department's effectiveness in responding to incidents of family/intimate partner violence
- ensured that the Crime Action Team continues to develop the capacity to track crime trends and to respond effectively with the appropriate resources
- utilized resources more efficiently to enhance public safety and to reduce crime by targeting high risk driving behaviour
- reduced opportunities for youth to engage in illegal activity and to increase the amount and quality of communication between police and youth
- addressed the key policing issues on the Capilano Reserve through the strategic allocation of resources
- developed an external communications strategy to enable stakeholders and the public to provide feedback to the department
- developed and implemented an internal communications strategy to ensure open lines of communication throughout the department
- implemented programs and activities that serve to retain employees



2014 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

Public Safety Building

- continue to work with the project team during the development phase
- provide continuous liaison to project management team
- provide the Police Board with regular updates on development progress
- coordinate and implement any required operational changes and move management

2014 OPERATIONAL INITIATIVES

- develop business rules that both clarify and reflect our integrated approach to managing repeat offenders and those identified as opposing a risk to offend in our community
- develop the capacity to track crime trends on a near real-time basis and respond effectively with the appropriate resources and communications
- develop and present training on evidence collection and on crime scene protection
- utilize resources more efficiently to enhance public safety and to reduce crime by targeting high risk driving behaviour
- enhance our effectiveness in response to family violence-related incidents
- reduce opportunities for youth to engage in illegal activity and increase the amount and quality of communication between youth and police
- address key policing issues on the Capilano Reserve through the strategic allocation of resources
- review those high-risk events that occurred in the past year and assess our response to identify further improvement opportunities
- identify those areas that pose a risk to the department's operational ability and service delivery
- develop an external communications strategy to increase the public's understanding of the department, and to enable stakeholders and the public to provide feedback to the department
- optimize the WVPD website to best serve our community in terms of sharing information
- develop partnerships with those agencies which support the work of the WVPD
- develop and implement an internal communications strategy and plan to ensure open lines of communication throughout the department
- ensure involvement of all employees in the development and implementation of the 2014-2016 Strategic Plan
- undertake a review and updating of all policies and procedures related to Police Board governance
- updating of all policies and procedures related to the department
- proactively address emerging issues that will impact the organization
- ensure an effective system to manage all aspects of Human Resources
- ensure appropriate levels of staffing in the department, including addressing the needs for recruitment, retention and succession planning
- ensure that employees receive appropriate training in order to be effective in their roles
- ensure alignment of resources to meet strategic direction and priorities
- increase the understanding of the department's partners about our priorities, future directions and resource requirements
- ensure that the department has sufficient space and that its members are appropriately equipped to carry out their duties

POLICE SERVICES

Net Divisional Expenses

	Budget 2014		Actual 2013		Actual 2012	
	%	\$	%	\$	%	\$
Revenue						
Chief Constable's Office	0.00%	–	0.00%	–	0.00%	–
Administrative Support	71.80%	638,843	71.08%	645,779	75.00%	964,220
Operations Division	14.61%	130,000	14.41%	130,952	12.72%	163,501
Support Delivery	13.59%	120,958	14.50%	131,766	12.28%	157,901
	100.00%	889,801	100.00%	908,497	100.00%	1,285,622
Expenses						
Chief Constable's Office						
Labour	3.58%	500,579	4.14%	562,640	3.93%	523,359
Non Labour	1.42%	199,040	1.16%	157,971	1.98%	263,586
	5.00%	699,619	5.31%	720,611	5.92%	786,945
Administrative Support						
Labour	14.56%	2,036,290	14.16%	1,921,957	17.85%	2,374,277
Non Labour	14.67%	2,051,664	15.82%	2,147,921	13.03%	1,732,713
	29.23%	4,087,954	29.98%	4,069,878	30.87%	4,106,990
Operations Division						
Labour	52.66%	7,366,432	52.25%	7,093,405	49.49%	6,583,442
Non Labour	0.81%	112,601	0.27%	36,206	0.83%	110,461
	53.47%	7,479,033	52.52%	7,129,611	50.32%	6,693,903
Support Delivery						
Labour	11.90%	1,664,566	11.75%	1,594,951	12.31%	1,637,878
Non Labour	0.40%	56,240	0.45%	60,794	0.58%	76,577
	12.30%	1,720,806	12.20%	1,655,745	12.89%	1,714,455
Total						
Labour	82.70%	11,567,867	82.30%	11,172,953	83.59%	11,118,956
Non Labour	17.30%	2,419,545	17.70%	2,402,892	16.41%	2,183,337
	100.00%	13,987,412	100.00%	13,575,845	100.00%	13,302,293
Net Divisional Expenses						
Chief Constable's Office	5.34%	(699,619)	5.69%	(720,611)	6.55%	(786,945)
Administrative Support	26.33%	(3,449,111)	27.03%	(3,424,099)	26.15%	(3,142,770)
Operations Division	56.11%	(7,349,033)	55.25%	(6,998,659)	54.34%	(6,530,402)
Support Delivery	12.21%	(1,599,848)	12.03%	(1,523,979)	12.95%	(1,556,554)
	100.00%	(13,097,611)	100.00%	(12,667,348)	100.00%	(12,016,671)
Capital						
Infrastructure		88,000		65,522		27,104
Major		–		–		–
		88,000		65,522		27,104

POLICE SERVICES

Divisional Expenses

	Budget 2014		Actual 2013		Actual 2012	
	%	\$	%	\$	%	\$
Expenses						
Chief Constable's Office						
Salaries & Benefits	71.55%	500,579	78.08%	562,640	66.51%	523,359
Supplies & Other Expenses	5.15%	36,040	5.58%	40,240	4.50%	35,386
Professional & Consulting	23.30%	163,000	16.34%	117,731	29.00%	228,200
Recoveries & Allocations	0.00%	–	0.00%	–	0.00%	–
	100.00%	699,619	100.00%	720,611	100.00%	786,945
Administrative Support						
Salaries & Benefits	49.81%	2,036,290	47.22%	1,921,957	57.81%	2,374,277
Supplies & Other Expenses	49.77%	2,034,664	42.26%	1,719,797	41.73%	1,713,769
Professional & Consulting	0.00%	–	0.00%	–	0.00%	–
Recoveries & Allocations	0.42%	17,000	10.52%	428,124	0.46%	18,944
	100.00%	4,087,954	100.00%	4,069,878	100.00%	4,106,990
Operations Division						
Salaries & Benefits	98.49%	7,366,432	99.49%	7,093,405	98.35%	6,583,442
Supplies & Other Expenses	1.51%	112,601	1.59%	113,265	1.65%	110,461
Professional & Consulting	0.00%	–	0.00%	–	0.00%	–
Recoveries & Allocations	0.00%	–	–1.08%	(77,059)	0.00%	–
	100.00%	7,479,033	100.00%	7,129,611	100.00%	6,693,903
Support Delivery						
Salaries & Benefits	96.73%	1,664,566	96.33%	1,594,951	95.53%	1,637,878
Supplies & Other Expenses	3.27%	56,240	3.67%	60,794	4.47%	76,577
Professional & Consulting	0.00%	–	0.00%	–	0.00%	–
Recoveries & Allocations	0.00%	–	0.00%	–	0.00%	–
	100.00%	1,720,806	100.00%	1,655,745	100.00%	1,714,455
Total						
Salaries & Benefits	82.70%	11,567,867	82.30%	11,172,953	83.59%	11,118,956
Supplies & Other Expenses	16.01%	2,239,545	14.25%	1,934,096	14.56%	1,936,193
Professional & Consulting	1.17%	163,000	0.87%	117,731	1.72%	228,200
Recoveries & Allocations	0.12%	17,000	2.59%	351,065	0.14%	18,944
	100.00%	13,987,412	100.00%	13,575,845	100.00%	13,302,293

POLICE SERVICES

Divisional Capital Requests

	Original Request	Revised Request	
Equipment Infrastructure			
GPS Based Tracking System	10,000	-	1
9 Vehicle Mounted Cameras	76,000	76,000	
Equipment Tracker Program	25,000	-	
Streamlight TLR-1s and Holsters	23,156	-	
Video Camera System	27,705	12,000	2
Total Capital Requests	<u><u>161,861</u></u>	<u><u>88,000</u></u>	
Total Reductions	<u><u>73,861</u></u>		
Funded by Current Year's Taxation and Reserves:		<u><u>88,000</u></u>	

- 1 Will attempt to secure a grant to cover cost
- 2 Reduced scope - will review for future consideration

POLICE SERVICES

Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction counts/activity levels				
	2013	2012	2011	2010	2009
Property crimes -					
Break and enter	137	164	114	145	227
Theft of motor vehicle	24	26	24	44	50
Theft from motor vehicle	208	154	183	187	242
Other theft	161	210	177	182	242
Mischief	245	219	195	353	428
Shoplifting	224	242	212	191	311
Total property crimes	999	1,015	905	1,102	1,500
Violent crimes	284	312	291	268	167
Motor vehicle accidents	423	461	396	471	513

TREND OF RESOURCE REQUIREMENTS

	2013	2012	2011	2010	2009
Salaries and Benefits	11,172,953	11,118,956	11,218,413	11,066,641	11,188,734
Supplies and Other Expenses	1,934,096	1,936,193	1,689,188	1,592,121	1,650,478
Professional and Consulting	117,731	228,200	102,552	197,796	300,762
Recoveries and Allocations	351,065	18,944	55,226	54,118	(917,020)
	13,575,845	13,302,293	13,065,379	12,910,676	12,222,954
Less: Direct Revenues	(908,497)	(1,285,622)	(1,255,969)	(1,523,970)	(1,433,634)
	12,667,348	12,016,671	11,809,410	11,386,706	10,789,320

FIRE & RESCUE SERVICES

PUBLIC SAFETY • EDUCATION • PREVENTION • FIRE SUPPRESSION • EMERGENCY MEDICAL • ENVIRONMENT

The Mission of Fire & Rescue Services is to prevent or minimize the impacts of emergency incidents through:

- Provision of exceptional public safety by delivering prompt and effective response to fire, rescue and medical emergencies;
- Ensuring the protection of life, property and the environment;
- Delivery of fire prevention and education services to the public; and
- Enforcement of regulations including the Fire Code, and Building and Municipal Bylaws.

Fire & Rescue Services is comprised of six functions: Administration, Emergency Response, Fire Prevention, Public Education, Mechanical and Training.



Jim Cook | Fire Chief



2013 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

Public Safety Building

- worked with the project team on functional programming and design
- determined and coordinated user engagement plan
- coordinated and implemented required operational changes and move management

2013 OPERATIONAL ACCOMPLISHMENTS

- reviewed and upgraded records management functions
- developed and implemented shared services initiatives
- completed the configuration and implementation of Telestaff, a new staff scheduling system
- linked key performance indicators with best practices
- updated the Fire Protection Bylaw to include new fees and charges and ASTTBC model
- completed purchase of new engine
- delivered firefighter certification and training programs
- established a Training Officer position
- completed the annual Fire Prevention Inspection Program
- delivered fire and life safety education to high-risk groups in the community
- completed fire vehicle and equipment maintenance
- completed negotiation and renewal of the collective agreement
- presented the Enhanced Emergency Medical Services proposal to Council



2014 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

Public Safety Building

- support the process for design and development

Municipal Services and Finances

- financial reporting and analysis of departmental revenue and expenditures
- complete a functional review of service delivery costs, revenue and key performance indicators
- ongoing management of Fire False Alarm and Fuel Oil Tank programs
- review requirement of Monitored Fire Alarm Systems for all buildings larger than a four-plex

2014 OPERATIONAL INITIATIVES

- review and update records management systems
- complete uniform issue by August 15 as per Collective Agreement
- complete turnout gear maintenance program
- develop annual budgets and workplans for joint North Shore Training programs
- participate in joint North Shore recruitment
- evaluate feasibility of a dedicated fire training ground/facility
- train Fire Prevention staff to a minimum of Fire Investigator Level 3
- develop and deliver innovative fire and life safety education programs
- determine feasibility of utilizing mobile computers to enable Fire Inspectors to enter data in the field
- increase public education presence in the community
- develop a list of supplemental and alternative water supplies in the event of a mechanical water system failure
- review District's Urban Interface Fire policy in conjunction with other key divisions
- perform Skills Inventory GAP Analysis to identify support for key positions in all training disciplines in order to address community needs
- complete a Standards of Cover review
- perform annual maintenance programs for fire hydrants, self contained breathing apparatus, fire hose and other emergency equipment

FIRE & RESCUE SERVICES

Net Divisional Expenses

	Budget 2014		Budget 2013		Actual 2012	
	%	\$	%	\$	%	\$
Revenue						
Administrative Support	0.00%	–	0.00%	–	0.00%	–
Fire Prevention	97.28%	357,500	93.57%	203,649	93.17%	235,518
Emergency Services	2.72%	10,000	6.43%	14,000	6.83%	17,261
	100.00%	367,500	100.00%	217,649	100.00%	252,779
Expenses						
Administrative Support						
Labour	4.09%	586,418	4.19%	598,162	4.45%	589,599
Non Labour	0.35%	50,200	0.60%	85,005	0.49%	64,662
	4.44%	636,618	4.79%	683,167	4.94%	654,261
Fire Prevention						
Labour	3.72%	533,642	3.68%	525,771	3.71%	491,405
Non Labour	0.11%	15,500	0.12%	16,771	0.12%	16,070
	3.83%	549,142	3.80%	542,542	3.83%	507,475
Emergency Services						
Labour	86.01%	12,345,646	85.29%	12,171,819	84.74%	11,221,218
Non Labour	5.73%	821,935	6.12%	873,950	6.49%	859,004
	91.74%	13,167,581	91.41%	13,045,769	91.23%	12,080,222
Total						
Labour	93.82%	13,465,706	93.16%	13,295,752	92.90%	12,302,222
Non Labour	6.18%	887,635	6.84%	975,726	7.10%	939,736
	100.00%	14,353,341	100.00%	14,271,478	100.00%	13,241,958
Net Divisional Expenses						
Administrative Support	4.55%	(636,618)	4.86%	(683,167)	5.04%	(654,261)
Fire Prevention	1.37%	(191,642)	2.41%	(338,893)	2.09%	(271,957)
Emergency Services	94.08%	(13,157,581)	92.73%	(13,031,769)	92.87%	(12,062,961)
	100.00%	(13,985,841)	100.00%	(14,053,829)	100.00%	(12,989,179)
Capital						
Infrastructure		100,032		187,278		63,855
Major		–		–		–
		100,032		187,278		63,855

FIRE & RESCUE SERVICES

Divisional Expenses

	Budget 2014		Budget 2013		Actual 2012	
	%	\$	%	\$	%	\$
Expenses						
Administrative Support						
Salaries & Benefits	92.11%	586,418	87.56%	598,162	90.12%	589,599
Supplies & Other Expenses	7.89%	50,200	11.45%	78,205	9.14%	59,783
Professional & Consulting	0.00%	–	0.00%	–	0.00%	–
Recoveries & Allocations	0.00%	–	1.00%	6,800	0.75%	4,879
	100.00%	636,618	100.00%	683,167	100.00%	654,261
Fire Prevention						
Salaries & Benefits	97.18%	533,642	96.91%	525,771	96.83%	491,405
Supplies & Other Expenses	2.82%	15,500	2.93%	15,871	3.03%	15,367
Professional & Consulting	0.00%	–	0.00%	–	0.00%	–
Recoveries & Allocations	0.00%	–	0.17%	900	0.14%	703
	100.00%	549,142	100.00%	542,542	100.00%	507,475
Emergency Services						
Salaries & Benefits	93.76%	12,345,646	93.30%	12,171,819	92.89%	11,221,218
Supplies & Other Expenses	6.24%	821,935	7.15%	933,101	6.82%	824,023
Professional & Consulting	0.00%	–	0.00%	–	0.00%	–
Recoveries & Allocations	0.00%	–	-0.45%	(59,151)	0.29%	34,981
	100.00%	13,167,581	100.00%	13,045,769	100.00%	12,080,222
Total						
Salaries & Benefits	93.82%	13,465,706	93.16%	13,295,752	92.90%	12,302,222
Supplies & Other Expenses	6.18%	887,635	7.20%	1,027,177	6.79%	899,173
Professional & Consulting	0.00%	–	0.00%	–	0.00%	–
Recoveries & Allocations	0.00%	–	-0.36%	(51,451)	0.31%	40,563
	100.00%	14,353,341	100.00%	14,271,478	100.00%	13,241,958

FIRE & RESCUE SERVICES

Divisional Capital Requests

	Original Request	Revised Request
Equipment Infrastructure		
Self Contained Breathing Apparatus	24,460	-
Technical Rescue Equipment	32,857	18,000
Replace - 4242 UL Spreader & CORE Hose	67,432	10,800
Strut Truck Kits - Auto Extrication Equipment	26,487	9,200
Personal Protective Equipment	41,832	41,832
Fire Hose and Nozzles	8,400	-
Fire Hall Maintenance (Appliances and Furniture)	16,600	6,600
Swift Water Rescue Equipment	13,600	13,600
Exercise Equipment	6,000	-
Rapid Deployment Craft	5,000	-
Total Capital Requests	<u><u>242,668</u></u>	<u><u>100,032</u></u>
Total Reductions	<u><u>142,636</u></u>	
 Funded by Current Year's Taxation and Reserves:		<u><u>100,032</u></u>

FIRE & RESCUE SERVICES

Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction counts/activity levels				
	2013	2012	2011	2010	2009
Total Inspections	1,639	1,729	1,824	1,881	1,569
Emergency calls -					
Fire calls	258	241	222	306	345
EMS/Rescue	1,975	1,811	1,889	1,727	1,788
Motor vehicle accidents	309	285	261	286	347
Hazardous materials	66	86	101	123	130
Public assistance	389	387	411	410	413
Alarm activations	816	803	550	597	687
Total emergency calls	3,813	3,613	3,434	3,449	3,710
Standby calls	356				
Property \$ loss	5,097,020	7,789,930	2,576,465	1,913,995	3,609,660
Training hours -					
Fire and Rescue	2,064	1,510	1,880	964	1,166
First responder	277	1,405	744	3,165	268
Total training hours	2,341	2,915	2,624	4,129	1,434
Fire and Life Safety programs -					
Number of programs	126	56	90	76	73
Number of clients	4,724	1,800	3,198	3,021	2,841
Permits issued - Risk Management R.U.S.T.	238	146	194	286	137

TREND OF RESOURCE REQUIREMENTS

	2013	2012	2011	2010	2009
Salaries and Benefits	13,295,752	12,302,222	12,000,836	12,153,815	11,257,519
Supplies and Other Expenses	1,027,177	899,173	865,760	517,853	895,514
Recoveries and Allocations	(51,451)	40,563	40,552	62,764	(52,571)
	14,271,478	13,241,958	12,907,148	12,734,432	12,100,462
Less: Direct Revenues	(217,649)	(252,779)	(206,218)	(367,687)	(190,020)
	14,053,829	12,989,179	12,700,930	12,366,745	11,910,442

ENGINEERING & TRANSPORTATION

INFRASTRUCTURE PLANNING • ROADS • FLEET AND EQUIPMENT • ENGINEERING SERVICES • GEOGRAPHIC INFORMATION SYSTEMS (GIS) • CARPENTRY AND PAINT SHOP • SIGN SHOP • OPERATIONS CENTRE SUPPORT • BLUE BUS TRANSIT

Engineering and Transportation ensures the safe and efficient movement of people, goods and services within West Vancouver, provides technical expertise for municipal infrastructure projects, and provides Geographical Information Systems (GIS) and mapping services for the District and to the public.

Engineering functions provided out of general revenue include road maintenance and operations, traffic operations and maintenance, fleet and equipment, operations centre support, carpentry, paint shop and sign shop.

Transportation services include West Vancouver Blue Bus, which began in 1912, and today is the oldest continuously operated municipal bus system in North America. All capital and operating expenditures associated with Blue Bus are recovered from TransLink.



Raymond Fung |
Director of Engineering and Transportation



2013 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

Public Safety Building

- assisted with identifying infrastructure improvements, such as road upgrading to support development of the site, leading to a detailed servicing plan

Ambleside Activation

- improved traffic circulation on Marine Drive by restricting left turns through Ambleside during the afternoon peak hours
- coordinated implementation of the Ambleside Streetscape Guidelines as part of the Fresh St. Market Development Permit requirements

Municipal Services and Finances

- implemented Phase 1 initiatives in the District's Cycling Implementation Plan
- completed Condition Assessment of District-maintained retaining walls as a component of transportation infrastructure
- developed an Integrated Capital Plan for infrastructure (above ground and below ground)
- continued implementation of Maintenance Management System software for engineering infrastructure

Environment, Parks and Upper Lands

- conducted public consultation and design related to the western section of the Spirit Trail from Seaview Walk to Horseshoe Bay
- supported data compilation efforts associated with Upper Lands Study

2013 OPERATIONAL ACCOMPLISHMENTS

- initiated efforts to complete a Pedestrian Network Study



- collaborated with Parks related to public consultation and design of drainage, pedestrian, and parking upgrades along Orchill Road adjacent to the Gleneagles Community Centre

2014 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

Public Safety Building

- provide support to Facilities for design and construction phase of Public Safety Building project with respect to servicing requirements

Ambleside/Waterfront Development

- provide support to Planning for review of 1300 Block Marine Drive (Grosvenor) and 752 Marine Drive (White Spot site) rezoning applications
- provide support to Planning for exploration of parking solutions in Ambleside, including underutilized private parking areas

Housing and Neighbourhood Character

- provide support to Planning in consideration of developing draft bylaws for coach houses
- provide support to Lands in consideration of developing a strategy for underutilized municipal lands

Municipal Services and Finances

- implement Phase II of the Cycling Network Implementation Plan
- complete Pedestrian Network Study
- refine the Integrated Capital Plan related to roads and utilities infrastructure for long term capital planning purposes
- complete condition assessment of all railway crossing facilities in consultation with Transport Canada and CN Rail
- collaborate with Park Royal to complete feasibility study of a Capilano River crossing for pedestrians and cyclists (Phase 6 of Spirit Trail)
- construct Phase 1 of 21st Street and Queens Avenue Intersection Upgrade
- complete annual maintenance activities and rehabilitation capital programs on time and on budget
- provide support to Legal related to the development of a Master Servicing Agreement with the Squamish Nation

Environment, Parks and Upper Lands

- design and construct Zone 1 and 2 improvements related to the western section of Spirit Trail
- provide support to Parks related to the Invasive Plant Species Strategy
- provide support to Parks as recycling options are expanded in business areas and destination parks
- continue support to Planning relative to the Upper Lands Study Review process
- provide support to Planning related to relocation of the District operations centre to facilitate development of the Upper Village

ENGINEERING & TRANSPORTATION

Net Divisional Expenses

	Budget 2014		Actual 2013		Actual 2012	
	%	\$	%	\$	%	\$
Revenue						
Engineering Services	74.76%	405,000	75.86%	490,645	82.10%	454,080
Roads and Traffic	25.24%	136,700	24.14%	156,115	17.90%	99,028
	100.00%	541,700	100.00%	646,760	100.00%	553,108
Expenses						
Engineering Services						
Labour	24.59%	940,700	24.29%	939,752	23.61%	890,300
Non Labour	2.32%	88,600	1.60%	61,863	3.06%	115,524
	26.90%	1,029,300	25.89%	1,001,615	26.68%	1,005,824
Roads and Traffic						
Labour	41.87%	1,602,190	33.93%	1,312,636	31.82%	1,199,706
Non Labour	31.22%	1,194,700	40.17%	1,553,968	41.50%	1,564,545
	73.10%	2,796,890	74.11%	2,866,604	73.32%	2,764,251
Total						
Labour	66.46%	2,542,890	58.23%	2,252,388	55.44%	2,090,006
Non Labour	33.54%	1,283,300	41.77%	1,615,831	44.56%	1,680,069
	100.00%	3,826,190	100.00%	3,868,219	100.00%	3,770,075
Net Divisional Expenses						
Engineering Services	19.01%	(624,300)	15.86%	(510,970)	17.15%	(551,744)
Roads and Traffic	80.99%	(2,660,190)	84.14%	(2,710,489)	82.85%	(2,665,223)
	100.00%	(3,284,490)	100.00%	(3,221,459)	100.00%	(3,216,967)
Capital						
Infrastructure		4,182,062		4,623,501		3,593,580
Major		1,700,000		394,868		317,185
		5,882,062		5,018,369		3,910,765

ENGINEERING & TRANSPORTATION

Divisional Expenses

	Budget 2014		Actual 2013		Actual 2012	
	%	\$	%	\$	%	\$
Expenses						
Engineering Services						
Salaries & Benefits	91.39%	940,700	93.82%	939,752	88.51%	890,300
Supplies & Other Expenses	4.24%	43,600	2.66%	26,630	4.12%	41,423
Professional & Consulting	4.37%	45,000	2.14%	21,456	2.91%	29,237
Recoveries & Allocations	0.00%	-	1.38%	13,777	4.46%	44,864
	100.00%	1,029,300	100.00%	1,001,615	100.00%	1,005,824
Roads and Traffic						
Salaries & Benefits	57.28%	1,602,190	45.79%	1,312,636	43.40%	1,199,706
Supplies & Other Expenses	33.71%	942,750	40.20%	1,152,369	40.04%	1,106,904
Professional & Consulting	0.00%	-	0.00%	-	0.00%	-
Recoveries & Allocations	9.01%	251,950	14.01%	401,599	16.56%	457,641
	100.00%	2,796,890	100.00%	2,866,604	100.00%	2,764,251
Total						
Salaries & Benefits	66.46%	2,542,890	58.23%	2,252,388	55.44%	2,090,006
Supplies & Other Expenses	25.78%	986,350	30.48%	1,178,999	30.46%	1,148,327
Professional & Consulting	1.18%	45,000	0.55%	21,456	0.78%	29,237
Recoveries & Allocations	6.58%	251,950	10.74%	415,376	13.33%	502,505
	100.00%	3,826,190	100.00%	3,868,219	100.00%	3,770,075

ENGINEERING & TRANSPORTATION

Divisional Capital Requests

	Original Request	Revised Request	
Transportation Infrastructure			
Road and Pavement Infrastructure	2,040,000	1,940,000	1
Transportation Support Infrastructure	700,000	655,000	2
Bridge and Structural Infrastructure	605,000	455,000	3
Cycling Infrastructure	130,000	65,000	4
Pedestrian Infrastructure	125,000	100,000	5
	<u>3,600,000</u>	<u>3,215,000</u>	
Equipment Infrastructure			
Vehicle diagnostic tester, band saw	6,900	6,900	
Vehicle Fleet Infrastructure			
4 Wheel Drive Vehicle - Fire	35,000	35,000	
Crew Cab, 4 Wheel Drive Vehicle - Fire	47,000	-	
Replacement of F033-1990 Engine - Fire	263,000	263,000	
Equipment: F033 Pierce Arrow-XT Pumper - Fire	32,784	32,784	
Replacement of F031-1995 Mack Anderson - Fire	350,686	-	
Ford Fusion - Bylaws	16,000	16,000	
Purchasing/Stores forklift	41,000	41,000	
Facilities service van	72,000	-	
Replace Frontline Patrol Vehicle (1) - Police	48,055	48,055	
Replace Frontline Patrol Vehicle (2) - Ploice	47,474	47,474	
Replace Frontline Traffic Vehicle - Police	45,849	45,849	
Tandem Crane Truck - Engineering	301,000	301,000	
Backhoe/loader - Engineering	128,400	-	
Tandem axle dump truck - Engineering	175,000	-	
Utilities (electrician's) service truck - Engineering	36,000	36,000	
Utilities service truck - Engineering	135,000	-	
Single rear axle dump truck	68,500	68,500	
3/4 ton pick, 4 wheel drive	35,000	-	
Parks utility vehicle	18,500	-	
Ride-on mower (end of life)	41,000	41,000	
Turf vacuum, tow behind (end of life)	36,000	36,000	
Vehicle Trade-in Recoveries	(61,300)	(51,500)	
	<u>1,911,948</u>	<u>960,162</u>	
	<u>5,518,848</u>	<u>4,182,062</u>	

ENGINEERING & TRANSPORTATION

Divisional Capital Requests...continued

Major

Evelyn Drive - Traffic Calming	275,000	275,000	
Translink - Transit Related Road Infrastructure Program (TRRIP)	100,000	50,000	6
Translink MRN Minor Capital Program	350,000	-	
Railway Crossing Upgrade (Location A)	350,000	350,000	
Railway Crossing Upgrade (Location B)	350,000	-	
Translink Bicycle Infrastructure - Capital Cost Share (BICCS)	175,000	175,000	
Spirit Trail - Horseshoe Bay	750,000	750,000	
Spirit Trail - Capilano Bridge	100,000	100,000	
Eagle Island - Waste Enclosure	20,000	-	
Sunset Lane	500,000	-	7
	<u>2,970,000</u>	<u>1,700,000</u>	

Total Capital Requests

8,488,848 5,882,062

Total Reductions

2,606,786

Funded by Current Year's Taxation and Reserves: 4,894,562

Funded by Third Party Contributions: 987,500

5,882,062

- 1 Cost estimates for Chartwell Drive from Vinson Creek to Sanhurst Place and for Keith Road from Rockridge Road to Cherbourg Road re-estimated (\$100,000); absorbed Sunset Lane into envelope (\$150,000); Orchill Road from Clubhouse to Marine Drive deferred until 2015 (\$150,000)
- 2 Eden Place median landscape rehab deferred to 2015 (\$25,000); transit stop upgrades at various locations deferred to 2015 (\$20,000)
- 3 Eagle Island Dock rehabilitation to be spread over two years (\$150,000)
- 4 Phase 3 Cycling Network Implementation Plan deferred to 2015 (\$50,000); Cycling wayfinding signage spread over two years (\$15,000)
- 5 New sidewalk construction at various locations deferred to 2015 (\$25,000)
- 6 Proposed 2014 Translink TRRIP program reduced; application in progress for cost share
- 7 Project deleted from Major Capital; construction to be absorbed into Roads and Pavement Infrastructure Maintenance; \$150,000 contribution from BC Rail to be transferred to Infrastructure Maintenance

ENGINEERING & TRANSPORTATION

Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction counts/activity levels				
	2013	2012	2011	2010	2009
Requests for service - roads	1,204	1,011	1,050	944	943
3rd party jobs completed	306	338	286	225	180
Roads - Pavement Quality Index	72.49	73.26	74.03	74.80	72.69

TREND OF RESOURCE REQUIREMENTS

	2013	2012	2011	2010	2009
Salaries and Benefits	2,252,388	2,090,006	2,519,205	2,360,496	1,927,526
Supplies and Other Expenses	1,178,999	1,148,327	953,104	865,378	1,001,990
Professional and Consulting	21,456	29,237	16,076	11,505	26,830
Recoveries and Allocations	415,376	502,505	51,505	(77,855)	327,812
	3,868,219	3,770,075	3,539,890	3,159,524	3,284,158
Less: Direct Revenues	(646,760)	(553,108)	(512,485)	(356,141)	(298,854)
	3,221,459	3,216,967	3,027,405	2,803,383	2,985,304

LANDS, BYLAWS, FIRST NATIONS & LEGAL AFFAIRS

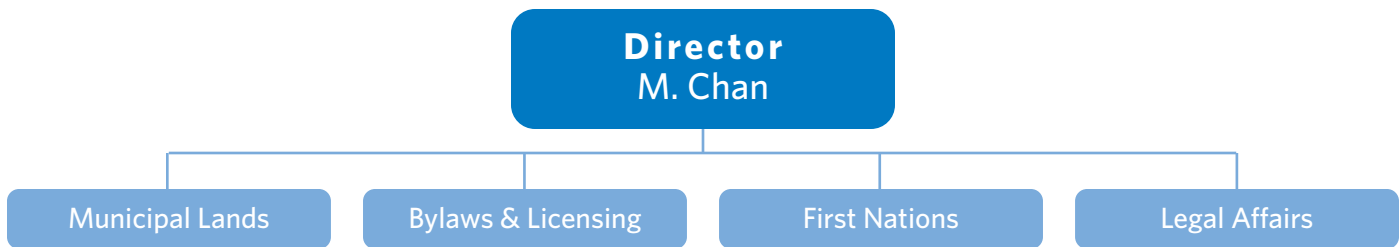
MUNICIPAL LANDS • BYLAWS AND LICENSING • FIRST NATIONS

The Lands, Bylaws, First Nations & Legal Affairs Division oversees the District's Bylaws Department, municipal property transactions and legal services provided to the District. It also acts as the municipality's liaison to the Squamish Nation.

The Bylaw and Licensing Services Department enforces a range of municipal bylaws, rules and regulations designed to keep citizens safe. Bylaw officers work to resolve complaints through education and voluntary compliance wherever possible, and investigate bylaw contraventions when necessary.



Mark Chan | Director of Lands, Bylaws, First Nations & Legal Affairs



2013 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

Public Safety Building

- continued design process for Public Safety Building and began planning for construction

Ambleside/Waterfront Development

- collaborated with Planning on 1300 Block Marine Drive project

Municipal Services and Finances

- began development of short, medium and long-term strategies for under-utilized municipal lands
- closed former municipal road end, created lot and sold property
- continued negotiations on Squamish Nation Servicing Agreement

2013 OPERATIONAL ACCOMPLISHMENTS

- continued to refine development policy and procedures manual in the Bylaws Department



2014 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

Public Safety Building

- collaborate with Finance on the implementation of the Public Safety Building project

Ambleside/Waterfront Development

- oversee land disposition for 1300 Block Marine Drive and collaborate with Planning on development aspects
- enter into contract with a restaurant operator, and work with them to obtain public input, and achieve approval of design, to allow construction of a waterfront restaurant/bistro at 1468/1472 Marine Drive
- develop for Council consideration a strategy for acquisition of the remaining waterfront lots on Argyle Avenue

Housing and Neighbourhood Character

- develop for Council consideration a strategy for underutilized municipal lands and progress approved projects to community consultation and implementation

Municipal Services and Finances

- negotiate and conclude Master Servicing Agreement with Squamish Nation
- investigate feasibility of providing online bylaw notice/ticket adjudication and online business/dog licence applications

Environment, Parks and Upper Lands

- conduct space needs study, identify potential sites and conduct test fit analysis for District operations centre as a prerequisite first step in analysis of a potential Upper Village

2014 OPERATIONAL INITIATIVES

- further define Bylaw & Licensing Services Department mandate, and scope of services, in consultation with West Vancouver Police Department
- build and enhance relationships with Squamish Nation
- conduct educational programs around construction standards, animal control, parking and traffic, property standards and licensing

LANDS, BYLAWS, FIRST NATIONS & LEGAL AFFAIRS

Net Divisional Expenses

	Budget 2014		Actual 2013		Actual 2012	
	%	\$	%	\$	%	\$
Revenue						
Lands, Legal and First Nations	0.00%	–	0.00%	–	0.00%	–
Bylaw Enforcement	100.00%	1,747,750	100.00%	1,664,572	100.00%	1,527,287
	100.00%	1,747,750	100.00%	1,664,572	100.00%	1,527,287
Expenses						
Lands, Legal and First Nations						
Labour	15.79%	198,995	15.70%	191,506	15.73%	169,133
Non Labour	0.56%	7,000	0.49%	6,008	0.91%	9,750
	16.35%	205,995	16.20%	197,514	16.64%	178,883
Bylaw Enforcement						
Labour	70.36%	886,535	65.68%	800,876	66.32%	713,008
Non Labour	13.29%	167,404	18.12%	221,017	17.04%	183,138
	83.65%	1,053,939	83.80%	1,021,893	83.36%	896,146
Total						
Labour	86.16%	1,085,530	81.38%	992,382	82.06%	882,141
Non Labour	13.84%	174,404	18.62%	227,025	17.94%	192,888
	100.00%	1,259,934	100.00%	1,219,407	100.00%	1,075,029
Net Divisional Revenues						
Lands, Legal and First Nations	–42.23%	(205,995)	–44.37%	(197,514)	–39.55%	(178,883)
Bylaw Enforcement	142.23%	693,811	144.37%	642,679	139.55%	631,141
	100.00%	487,816	100.00%	445,165	100.00%	452,258
Capital						
Infrastructure		–		–		85,680
Major		32,700		–		–
		32,700		–		85,680

LANDS, BYLAWS, FIRST NATIONS & LEGAL AFFAIRS

Divisional Expenses

	Budget 2014		Actual 2013		Actual 2012	
	%	\$	%	\$	%	\$
Expenses						
Lands, Legal and First Nations						
Salaries & Benefits	96.60%	198,995	96.96%	191,506	0.00%	169,133
Supplies & Other Expenses	3.40%	7,000	1.52%	3,008	0.00%	9,750
Professional & Consulting	0.00%	–	0.00%	–	0.00%	–
Recoveries & Allocations	0.00%	–	1.52%	3,000	0.00%	–
	100.00%	205,995	100.00%	197,514	0.00%	178,883
Bylaw Enforcement						
Salaries & Benefits	84.12%	886,535	78.37%	800,876	79.56%	713,008
Supplies & Other Expenses	14.03%	147,904	18.86%	192,703	19.94%	178,733
Professional & Consulting	0.00%	–	0.62%	6,335	0.27%	2,410
Recoveries & Allocations	1.85%	19,500	2.15%	21,979	0.22%	1,995
	100.00%	1,053,939	100.00%	1,021,893	100.00%	896,146
Total						
Salaries & Benefits	86.16%	1,085,530	81.38%	992,382	82.06%	882,141
Supplies & Other Expenses	12.29%	154,904	16.05%	195,711	17.53%	188,483
Professional & Consulting	0.00%	–	0.52%	6,335	0.22%	2,410
Recoveries & Allocations	1.55%	19,500	2.05%	24,979	0.19%	1,995
	100.00%	1,259,934	100.00%	1,219,407	100.00%	1,075,029

LANDS, BYLAWS, FIRST NATIONS & LEGAL AFFAIRS

Divisional Capital Requests

	Original Request	Revised Request
Major		
Operations Centre Relocation - Space Needs Study	32,700	32,700
Total Capital Requests	<u>32,700</u>	<u>32,700</u>
Total Reductions	<u>-</u>	
 Funded by Current Year's Taxation and Reserves:		<u>32,700</u>

LANDS, BYLAWS, FIRST NATIONS & LEGAL AFFAIRS

Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction counts/activity levels				
	2013	2012	2011	2010	2009
Business licences issued	4,815	4,519	3,645	4,194	3,910
Dog licences issued	3,143	3,021	3,192	3,025	3,021
Bylaw calls for service	2,942	3,385	4,058	3,681	3,532
Bylaw and parking tickets issued	9,632	7,731	9,284	6,989	6,210

TREND OF RESOURCE REQUIREMENTS

	2013	2012	2011	2010	2009
Salaries and Benefits	992,382	882,141	823,420	827,572	768,074
Supplies and Other Expenses	195,711	188,483	215,854	181,748	165,082
Professional and Consulting	6,335	2,410	3,290	275	1,451
Recoveries and Allocations	24,979	1,995	1,352	5,198	2,703
	1,219,407	1,075,029	1,043,916	1,014,793	937,310
Less: Direct Revenues	(1,664,572)	(1,527,287)	(1,516,626)	(1,256,516)	(1,201,850)
	(445,165)	(452,258)	(472,710)	(241,723)	(264,540)

PLANNING, LAND DEVELOPMENT & PERMITS

COMMUNITY PLANNING • DEVELOPMENT PLANNING •
PERMITS AND INSPECTIONS • LAND DEVELOPMENT ENGINEERING

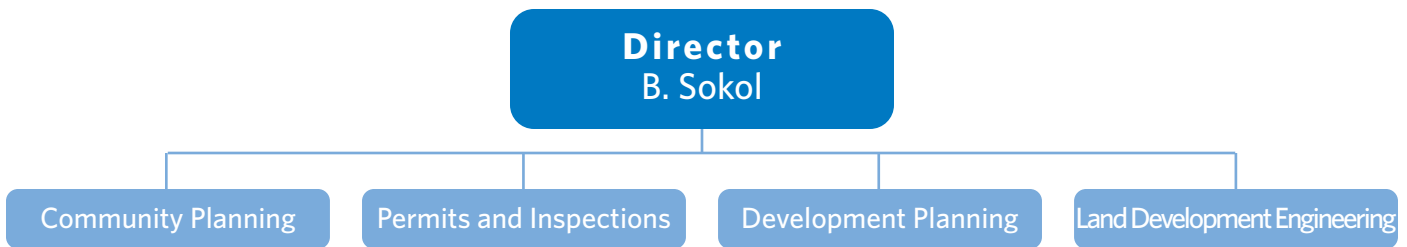
The Community Planning Department works with the community and Council to develop long-range plans, policies and regulations that support the environmental, social and economic goals of the community. The Development Planning Department processes development applications and ensures implementation of environmental protection measures for new developments.

The Permits and Inspections Department reviews and issues permits and carries out inspections relating to building, plumbing, electrical and signage.

Land Development Engineering works to ensure that new developments are serviced by appropriate levels of utilities, and provides an engineering review of development applications and building permits.



Bob Sokol | Director of Planning,
Land Development & Permits



2013 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

Public Safety Building

- coordinated reviews of project with design review committee

Environment, Parks and Upper Lands

- established staff Technical Advisory Committee for Upper Lands Study Review
- facilitated and coordinated Upper Lands Study Review Working Group
- began development of New Surface Water Standards for new development

Ambleside Activation

- oversaw Ambleside Activation projects across divisions
- facilitated public consultation on Ambleside Activation projects
- facilitated meetings with the West Vancouver Chamber of Commerce and Ambleside Business Association to further District goals regarding Ambleside
- prepared Ambleside Development Economics Review and Retail Study
- promoted the Sidewalk Dining Program
- worked with Urban Land Institute BC Chapter and the Hollyburn Sailing Club to develop designs for its facility to better achieve community goals
- conducted 1300 Block rezoning and development application review process

Housing and Neighbourhood Character

- continued implementation of Community Dialogue Working Group recommendations
- continued to address neighbourhood character through development permit/variance application process
- Housing Action Plan adopted by Council

- prepared Purpose-Built Rental Housing Report
- conducted public engagement on coach houses and reported back to Council
- researched and prepared background report on housing bulk and reported to Council

Municipal Services and Finances

- reviewed Fees and Charges to ensure cost recovery

2013 OPERATIONAL ACCOMPLISHMENTS

- expanded e-government initiatives
- continued digitalization of records in Permits & Inspections Department
- processed building permit and development applications
- continued regional coordination initiatives, including North Shore Advisory Committee on Disability Issues, Regional Planning Advisory Committee, Regional Permit & Licences Committee and Lower Mainland Technical Committee

2014 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

Ambleside/Waterfront Development

- continue to oversee Ambleside Activation projects across divisions
- conduct Building permit review for 1300 Block Marine Drive to ensure compliance with development permit, monitoring of phased development agreement milestones and conditions, servicing agreement finalization, etc.
- implement Ambleside Market Studies
- explore opportunities for shared public parking during evenings and weekends in underutilized private parking areas
- waterfront restaurant design review

Housing and Neighbourhood Character

- conduct public consultation on draft bylaws for coach houses. Bring final bylaws to Council for consideration/adoption
- conduct public consultation on purpose-built rental housing
- conduct community engagement and prepare draft bylaws on housing bulk
- ensure implementation of the recommendations from the Community Dialogue on Neighbourhood Character and Housing Working Group
- continue to address neighbourhood character on all development permits and Development Variance permits

Environment, Parks and Upper Lands

- introduce a Natural Hazard Development Permit area in the OCP for coastal flood hazards (sea level rise) for waterfront properties
- amend M1 zoning to allow for foreshore and shoreline naturalization and enhancement projects by the District and waterfront property owners
- assist in implementing priority recommendations from the Parks Master Plan
- continue to support the Upper Lands Working Group

2014 OPERATIONAL INITIATIVES

- continue to expand e-government initiatives
- continue digitalization of records in Permits & Inspections Department
- continue to process building permit and development applications
- continue Regional coordination initiatives, including North Shore Advisory Committee on Disability Issues, Regional Planning Advisory Committee, Regional Permit & Licences Committee, Regional Planning Advisory Committee and Lower Mainland Technical Committee

- 134** ▪ continue to identify and to implement process improvements

PLANNING, LAND DEVELOPMENT & PERMITS

Net Divisional Expenses

	Budget 2014		Actual 2013		Actual 2012	
	%	\$	%	\$	%	\$
Revenue						
Planning and Development	19.61%	939,450	16.70%	811,780	15.51%	915,697
Permits and Inspections	80.39%	3,850,000	83.30%	4,050,026	84.49%	4,989,479
	100.00%	4,789,450	100.00%	4,861,806	100.00%	5,905,176
Expenses						
Planning and Development						
Labour	51.82%	1,919,416	48.80%	1,567,175	46.86%	1,556,817
Non Labour	4.54%	168,294	5.02%	161,089	7.64%	253,675
	56.36%	2,087,710	53.81%	1,728,264	54.49%	1,810,492
Permits and Inspections						
Labour	41.93%	1,553,246	44.22%	1,420,061	43.51%	1,445,518
Non Labour	1.70%	63,001	1.97%	63,252	2.00%	66,360
	43.64%	1,616,247	46.19%	1,483,313	45.51%	1,511,878
Total						
Labour	93.76%	3,472,662	93.01%	2,987,236	90.37%	3,002,335
Non Labour	6.24%	231,295	6.99%	224,341	9.63%	320,035
	100.00%	3,703,957	100.00%	3,211,577	100.00%	3,322,370
Net Divisional Revenues						
Planning and Development	-105.78%	(1,148,260)	-55.54%	(916,484)	-34.64%	(894,795)
Permits and Inspections	205.78%	2,233,753	155.54%	2,566,713	134.64%	3,477,601
	100.00%	1,085,493	100.00%	1,650,229	100.00%	2,582,806
Capital						
Infrastructure		-		-		4,337
Major		70,000		55,402		11,022,583
		70,000		55,402		11,026,920

PLANNING, LAND DEVELOPMENT & PERMITS

Divisional Expenses

	Budget 2014		Actual 2013		Actual 2012	
	%	\$	%	\$	%	\$
Expenses						
Planning and Development						
Salaries & Benefits	91.94%	1,919,416	90.68%	1,567,175	85.99%	1,556,817
Supplies & Other Expenses	6.00%	125,294	5.36%	92,615	6.54%	118,322
Professional & Consulting	2.06%	43,000	3.01%	51,987	6.38%	115,480
Recoveries & Allocations	0.00%	-	0.95%	16,487	1.10%	19,873
	100.00%	2,087,710	100.00%	1,728,264	100.00%	1,810,492
Permits and Inspections						
Salaries & Benefits	96.10%	1,553,246	95.74%	1,420,061	95.61%	1,445,518
Supplies & Other Expenses	3.90%	63,001	3.32%	49,252	3.44%	52,002
Professional & Consulting	0.00%	-	0.00%	-	0.00%	-
Recoveries & Allocations	0.00%	-	0.94%	14,000	0.95%	14,358
	100.00%	1,616,247	100.00%	1,483,313	100.00%	1,511,878
Total						
Salaries & Benefits	93.76%	3,472,662	93.01%	2,987,236	90.37%	3,002,335
Supplies & Other Expenses	5.08%	188,295	4.42%	141,867	5.13%	170,324
Professional & Consulting	1.16%	43,000	1.62%	51,987	3.48%	115,480
Recoveries & Allocations	0.00%	-	0.95%	30,487	1.03%	34,231
	100.00%	3,703,957	100.00%	3,211,577	100.00%	3,322,370

PLANNING, LAND DEVELOPMENT & PERMITS

Divisional Capital Requests

	Original Request	Revised Request	
Major			
Microfilm Scanning	80,000	70,000	1
Total Capital Requests	<u>80,000</u>	<u>70,000</u>	
Total Reductions	<u>10,000</u>		
		<u>70,000</u>	
Funded by Current Year's Taxation and Reserves:			
		<u>70,000</u>	

1 Reduction made possible through refined estimate

PLANNING, LAND DEVELOPMENT & PERMITS

Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction counts/activity levels				
	2013	2012	2011	2010	2009
Development applications -					
Rezoning and major dev permits	8	13	7	11	7
Watercourse permits	23	41	37	19	23
Development permit - steep terrain	2	-	1	1	-
Minor development permit	1	1	2	3	3
Development variance permit	7	11	10	11	11
Development permit - exempt	27	10	10	15	3
Development permit - other	6	9	5	2	2
Subdivisions	5	3	8	8	9
Blasting permit applications	40	37	20	20	16
Building permit applications	637	831	735	808	658
Building permit inspections	11,414	12,438	10,779	10,337	9,503
Building permits - number	650	718	663	618	488
Building permits - \$ revenue	2,831,156	3,748,563	2,802,669	1,945,494	1,182,812
Plumbing permits - number	975	1,035	915	799	731
Plumbing permits - \$ revenue	387,162	397,963	243,705	206,279	159,676
Electrical permits - number	977	1,060	1,009	930	815
Electrical permits - \$ revenue	600,006	679,892	433,199	404,978	364,677

TREND OF RESOURCE REQUIREMENTS

	2013	2012	2011	2010	2009
Salaries and Benefits	2,987,236	3,002,335	2,655,320	2,585,068	2,451,001
Supplies and Other Expenses	141,867	170,324	250,084	284,438	349,804
Professional and Consulting	51,987	115,480	111,545	59,799	38,071
Recoveries and Allocations	30,487	34,231	33,178	20,812	(74,516)
	3,211,577	3,322,370	3,050,127	2,950,117	2,764,360
Less: Direct Revenues	(4,861,806)	(5,905,176)	(4,303,333)	(3,562,888)	(2,420,602)
	(1,650,229)	(2,582,806)	(1,253,206)	(612,771)	343,758

PARKS & COMMUNITY SERVICES

PARKS • RECREATION PROGRAMS & FACILITIES • GOLF COURSES • SOCIAL SERVICES & COMMUNITY DEVELOPMENT • CEMETERY • SPORTS FIELDS • PLAYGROUNDS • BEACHES • TRAILS • TREES • FORESTRY

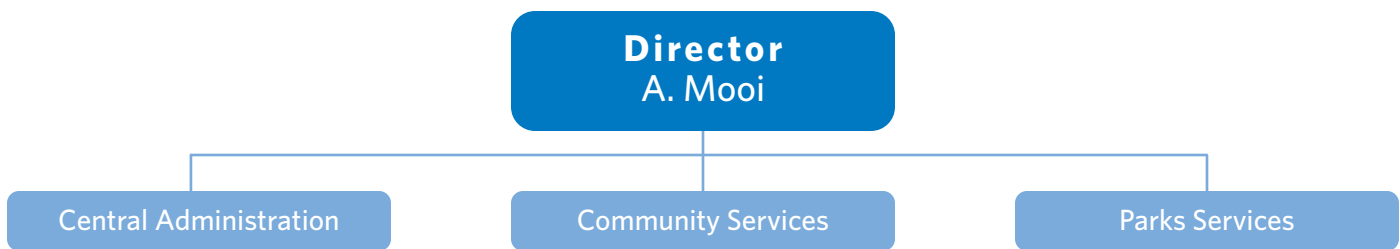
The Parks and Community Services Division provides a broad continuum of services and programs, from community recreation facilities and parks to trails and natural spaces.

The Parks Department manages and maintains over 140 parks, including natural areas, sport amenities, playgrounds, the Seawalk, 150 kilometres of urban and wilderness trails, Ambleside Par 3 and Gleneagles golf courses, the Capilano View Cemetery and public beaches.

The Community Services Department offers programs and services ranging from support and outreach to health, fitness and leisure programs. The West Vancouver Community Centre and Aquatic Centre, Gleneagles Community Centre, Ice Arena, Seniors' Activity Centre and Ambleside Youth Centre provide programs and services for residents of all ages and abilities. This department also oversees community development initiatives, including access and inclusion, the West Vancouver Child and Family Hub, specialized leisure services, the Community Grants Program, child and family services and youth and seniors outreach services.



Anne Mooi | Director of Parks & Community Services



2013 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

Ambleside Activation

- dedicated the Ambleside waterfront lands through a Parks Dedication Bylaw
- completed the John Lawson Park playground upgrade in collaboration with Western Economic Diversification Canada, a department of the Government of Canada, and by working with the Planning for Play Ideas Group, the Independent Schools Society of West Vancouver and Pacific Harbour Four Residences Ltd.
- developed a landscape plan for the 1500 block of Argyle Avenue along the Ambleside waterfront

Environment, Parks and Upper Lands

- continued to implement the Parks Master Plan's Priority Recommendations
- supported the Invasive Plants Working Group

Municipal Services and Finances

- undertook a Divisional Services Review, with three public presentations to Council

2013 OPERATIONAL ACCOMPLISHMENTS

- presented at the World Health Organization's Second Annual International Age-friendly Cities Conference on the Seniors' Activity Centre's innovations in breaking down barriers to social isolation
- continued to work with the West Vancouver Community Centres Society, the Seniors' Activity Centre Advisory Board, and the Gleneagles Community Centre Advisory Committee to ensure that programs and services support community needs
- continued to partner with community stewardship groups, who work in collaboration with the District to protect, enhance, and restore our natural areas



- completed consultation and design for pedestrian and parking improvements at the western civic site
- completed the renewal of John Richardson Park
- established a Youth Hub model as identified in the Youth Services Review
- increased services for newcomers to Canada in partnership with the North Shore Multicultural Society and the North Shore Welcoming Action Committee
- worked with the Seniors' Activity Centre Advisory Board to complete an analysis of food service options, developing a more effective operation
- commenced a multi-year Child and Family Hub project focusing on the Heart-Mind Index, in collaboration with the UBC Human Early Learning Partnership and the Dalai Lama Centre
- completed the Memorial Park Centennial Rearing Pond project, in collaboration with the West Vancouver Streamkeeper Society
- developed new ice allocation guidelines in consultation with the Ice Arena stakeholders
- developed a plan for the demonstration garden on the West Vancouver Community Centre site, and worked with the Table Matters Network on a North Shore-wide food strategy
- implemented the LINKS to Healthy Living Program to reintegrate isolated seniors within the community
- developed new pool allocation guidelines in consultation with the West Vancouver Community Centres Society and pool stakeholders

2014 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

Public Safety Building

- review landscape plans to ensure connectivity with the existing streetscape and landscape, and to minimize long-term maintenance costs

Ambleside/Waterfront Development

- implement the Landscape Plan for the 1500 block of Argyle Avenue along the Ambleside waterfront

Municipal Services and Finances

- seek new sources of external funding for upcoming projects and incorporate Parks Development Cost Charges where appropriate
- refine Park Infrastructure Replacement Capital Plans, based on the Parks Master Plan and the Sports Field Master Plan
- consult with the community and prepare a Fees and Charges Policy for Council's consideration

Environment, Parks and Upper Lands

- establish a Parks Dedication Bylaw for parks identified for 2014 in the Parks Master Plan
- bring forward an Invasive Plant Species Strategy, as developed by the Working Group, for Council's consideration
- increase coordination and support for volunteer efforts in park stewardship and outdoor recreation activities
- expand recycling options along business areas and in destination parks
- work with the West Vancouver School District in exploring options for a replacement track and artificial turf field at West Vancouver Secondary School
- continue to work with community business associations, identifying priorities as related to Parks & Community Services

2014 OPERATIONAL INITIATIVES

- continue to work with the West Vancouver Community Centres Society, Seniors' Activity Centre Advisory Board, and the Gleneagles Community Centre Advisory Committee to ensure programs and services support community needs
- develop and implement a new Leisure Guide website to simplify access to program and facility information
- complete an implementation plan based on the recommendation in the Sports Field Master Plan
- host a Community Forum, together with other community organizations, to address barriers for youth in accessing mental health services
- support the Community Grants Committee in reviewing the Blueprint for Social Responsibility and Change
- continue to work with all municipal divisions to ensure that service delivery incorporates the Access and Inclusion Policy
- review central civic site parking through a public consultation process
- bring forward an Ice Allocation Policy for Council's consideration
- work with the community to conduct a review of the Financial Access Program
- develop and implement online application forms for the Community Grants Program
- continue to collaborate with the North Shore Division of Family Practice to enhance healthy living opportunities
- outline a framework for a municipal sports strategy
- complete facility accessibility audit for community recreation facilities
- develop guidelines to address commercial use within parks

PARKS & COMMUNITY SERVICES

Net Divisional Expenses

	Budget 2014		Actual 2013		Actual 2012	
	%	\$	%	\$	%	\$
Revenue						
Central Administration	0.00%	–	0.00%	–	0.00%	–
Community Services	90.30%	8,620,136	90.49%	8,628,922	90.14%	8,683,126
Parks Maintenance	9.70%	925,600	9.51%	907,131	9.86%	949,632
	100.00%	9,545,736	100.00%	9,536,053	100.00%	9,632,758
Expenses						
Central Administration						
Labour	2.68%	423,064	2.64%	410,130	2.26%	398,689
Non Labour	0.19%	30,300	0.21%	32,967	0.16%	28,398
	2.87%	453,364	2.86%	443,097	2.42%	427,087
Community Services						
Labour	55.20%	8,716,802	55.11%	8,552,926	54.87%	9,695,067
Non Labour	11.41%	1,801,930	11.11%	1,724,007	15.95%	2,819,148
	66.61%	10,518,732	66.22%	10,276,933	70.82%	12,514,215
Parks Maintenance						
Labour	21.11%	3,333,743	19.84%	3,078,510	16.53%	2,921,324
Non Labour	9.41%	1,485,282	11.08%	1,720,069	10.23%	1,807,448
	30.52%	4,819,025	30.92%	4,798,579	26.76%	4,728,772
Total						
Labour	78.99%	12,473,609	77.59%	12,041,566	73.66%	13,015,080
Non Labour	21.01%	3,317,512	22.41%	3,477,043	26.34%	4,654,994
	100.00%	15,791,121	100.00%	15,518,609	100.00%	17,670,074
Net Divisional Expenses						
Central Administration	7.26%	(453,364)	7.41%	(443,097)	5.31%	(427,087)
Community Services	30.40%	(1,898,596)	27.55%	(1,648,011)	47.67%	(3,831,089)
Parks Maintenance	62.34%	(3,893,425)	65.05%	(3,891,448)	47.02%	(3,779,140)
	100.00%	(6,245,385)	100.00%	(5,982,556)	100.00%	(8,037,316)
Capital						
Infrastructure		741,100		1,299,091		1,140,888
Major		546,000		1,506,522		710,851
		1,287,100		2,805,613		1,851,739

PARKS & COMMUNITY SERVICES

Divisional Expenses

	Budget 2014		Actual 2013		Actual 2012	
	%	\$	%	\$	%	\$
Expenses						
Central Administration						
Salaries & Benefits	93.32%	423,064	92.56%	410,130	93.35%	398,689
Supplies & Other Expenses	6.31%	28,600	5.45%	24,167	4.00%	17,099
Professional & Consulting	0.37%	1,700	0.00%	–	0.01%	50
Recoveries & Allocations	0.00%	–	1.99%	8,800	2.63%	11,249
	100.00%	453,364	100.00%	443,097	100.00%	427,087
Community Services						
Salaries & Benefits	82.87%	8,716,802	83.22%	8,552,926	77.47%	9,695,067
Supplies & Other Expenses	15.89%	1,671,094	14.71%	1,512,231	21.45%	2,684,403
Professional & Consulting	0.05%	5,000	0.05%	4,630	0.00%	–
Recoveries & Allocations	1.20%	125,836	2.02%	207,146	1.08%	134,745
	100.00%	10,518,732	100.00%	10,276,933	100.00%	12,514,215
Parks Maintenance						
Salaries & Benefits	69.18%	3,333,743	64.15%	3,078,510	61.78%	2,921,324
Supplies & Other Expenses	19.08%	919,251	23.88%	1,146,115	15.72%	743,572
Professional & Consulting	0.00%	–	0.09%	4,188	0.22%	10,304
Recoveries & Allocations	11.75%	566,031	11.87%	569,766	22.28%	1,053,572
	100.00%	4,819,025	100.00%	4,798,579	100.00%	4,728,772
Total						
Salaries & Benefits	78.99%	12,473,609	77.59%	12,041,566	73.66%	13,015,080
Supplies & Other Expenses	16.58%	2,618,945	17.29%	2,682,513	19.50%	3,445,074
Professional & Consulting	0.04%	6,700	0.06%	8,818	0.06%	10,354
Recoveries & Allocations	4.38%	691,867	5.06%	785,712	6.79%	1,199,566
	100.00%	15,791,121	100.00%	15,518,609	100.00%	17,670,074

PARKS & COMMUNITY SERVICES

Divisional Capital Requests

	Original Request	Revised Request	
Infrastructure			
Aquatic Centre			
Lifesaving Boat Replacement - Beaches	11,000	11,000	
Pool Sound System Replacement - Aquatic Centre	18,000	-	
Weight Room Fitness Equipment - Aquatic Centre	71,300	71,300	
Window Shade - Aquatic Centre	11,800	9,800	1
Trade-in recoveries	(400)	(400)	
Gleneagles Community Centre			
Piano Replacement - Gleneagles Community Centre	9,100	9,100	
Weight Room Fitness Equipment - Gleneagles Community Centre	21,100	21,100	
Invasive Plant Species Management - PMP			
Invasive Plant Species Management - PMP	-	100,000	2
Bamboo Removal and Revegetation - Centennial Seawalk	45,000	-	3
Park Infrastructure Replacement/Improvement			
Access and Repair District Piers	45,000	45,000	
Accessibility Upgrades - Memorial Park	128,000	-	
Assessment of Lighthouse Park Parking Lot/Washrooms Assessment	20,000	20,000	
Caulfeild Park Plan Implementation	10,000	10,000	
Community Consultation -Skate Park - Ambleside	5,000	-	4
Conversion of Temporary Parking to Tennis Courts - CC	110,000	-	5
Crown Lifting of Trees in Ambleside, Dundarave and Horseshoe Bay Business Areas	45,000	45,000	
Garbage Receptacles and Recycling Units - High Use Parks	124,500	124,500	
Light Path from Ambleside D and E, to Field House	107,000	-	
Park Dedication Bylaws	-	25,000	6
Parks Infrastructure Repairs/Replacements	10,000	10,000	
Picnic Shelter Improvement John Lawson Park	-	100,000	7
Replacement/Repair of Trails and Trail Structures	85,000	85,000	
Sports Field Supporting Infrastructure Repair/Replacement	15,000	15,000	
Seniors' Centre			
Interior Signage Upgrade for Safety/Access (All DWV Recreation Facilities)	15,000	15,000	
Projector and Screen - Seniors' Centre	5,600	5,600	8
West Vancouver Community Centre			
Atrium Furniture Reupholstery - Community Centre	19,400	-	
Music Hall Acoustic Curtains - Community Centre	10,000	10,000	9
Music Hall Sound System - Community Centre	14,500	-	
Outdoor Furniture - Community Centre	10,000	-	
Piano Replacement - Community Centre	9,100	9,100	10
Public Interactive Information Screens (Various DWV Recreation Facilities)	39,000	-	11
	1,014,000	741,100	

PARKS & COMMUNITY SERVICES

Divisional Capital Requests...continued

Major

Altamont Park Upgrades	200,000	200,000	12
Ambleside Activation - Landscape Plan Implementation	346,000	346,000	13
Pedestrian Safety, Connectivity and Parking Improvements - Gleneagles Area	380,000	-	14
Sports Field Drainage and Irrigation Improvements - Ambleside Field F	300,000	-	15
	<u>1,226,000</u>	<u>546,000</u>	

Total Capital Requests

2,240,000 1,287,100

Total Reductions

952,900

Funded by Current Year's Taxation and Reserves: 1,070,200

Funded by Third Party Contributions: 216,900

1,287,100

- 1 Reduced scope to critical areas for public safety
- 2 Added as priority per PMP
- 3 Project contingent upon resident/community funding
- 4 Contingent upon future 3rd party funding
- 5 Contingent upon the results of community consultation
- 6 Added as priority per PMP; funding Park DCC
- 7 Added project which is contingent upon receiving private donation
- 8 50/50 funding by SAC Advisory Board
- 9 50/50 funding by WV Youth Band 2014 grant
- 10 Full funding by the WVCC Society
- 11 Contingent upon future 3rd party funding
- 12 50/50 funding contingent upon 3rd party and Park DCC
- 13 Partially funded by Park DCC \$146,700
- 14 Community consultation completed in 2013 however project deferred for a year
- 15 Deferred to 2015, remains a priority with sport groups

PARKS & COMMUNITY SERVICES

Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction counts/activity levels				
	2013	2012	2011	2010	2009
Recreation Attendance -					
Aquatic Centre	753,600	744,500	715,400	700,400	667,100
Community Centre	460,700	417,500	364,400	353,500	271,200
Gleneagles Community Centre	135,700	134,700	130,000	118,800	121,700
Ice Arena	121,000	121,100	119,700	103,000	117,200
Seniors' Activity Centre	264,900	250,300	245,800	232,700	232,700
Ambleside Youth Centre	7,500	8,300	8,500	6,400	6,000
Total Participation	1,743,400	1,676,400	1,583,800	1,514,800	1,415,900
Parks Requests for Service -					
General	21	37	31	33	22
Aboriculture	462	241	233	240	202
Tree Permits issued	226	236	197	270	246

TREND OF RESOURCE REQUIREMENTS

	2013	2012	2011	2010	2009
Salaries and Benefits	12,041,566	13,015,080	12,694,921	11,847,477	11,405,239
Supplies and Other Expenses	2,682,513	3,445,074	3,166,196	3,033,494	3,277,949
Professional and Consulting	8,818	10,354	34,202	36,774	13,818
Recoveries and Allocations	785,712	1,199,566	1,158,033	1,196,053	901,377
	15,518,609	17,670,074	17,053,352	16,113,798	15,598,383
Less: Direct Revenues	(9,536,053)	(9,632,758)	(9,215,881)	(8,751,062)	(8,203,001)
	5,982,556	8,037,316	7,837,471	7,362,736	7,395,382

LIBRARY SERVICES

INFORMATION ASSISTANCE • EARLY LITERACY • PUBLIC COMPUTING
• LIFELONG LEARNING • IN-DEPTH COLLECTIONS • ONLINE SERVICES •
EDUCATIONAL AND CULTURAL PROGRAMMING • HOME SERVICES

The West Vancouver Memorial Library (WVML) is governed by the BC Library Act, and managed by the Council-appointed West Vancouver Memorial Library Board.

Our Mission defines our purpose and reason for being:

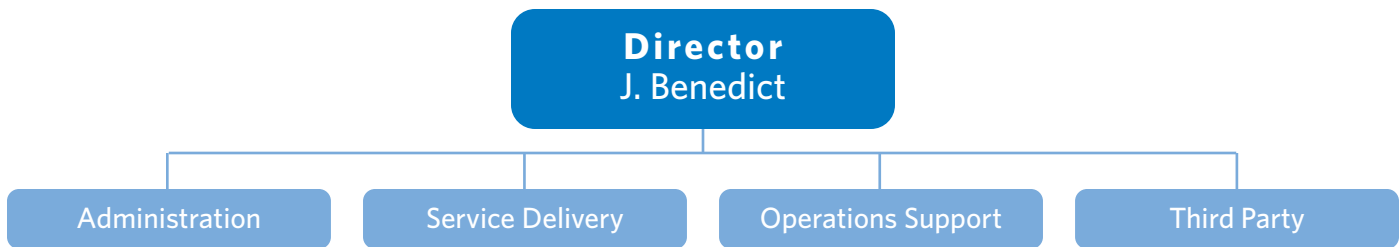
The Library is open, free and welcoming to all. We connect people with ideas, information and the world of imagination. We are the cornerstone of an engaged, democratic and literate community.

Our Vision expresses a broad, aspirational image of the future:

The Library is recognized as the leader in navigating information and as a dynamic space that inspires discovery and connection.



Jenny Benedict | Director of Library Services



2013 ACCOMPLISHMENTS

Facility Sustainability

- completed capital projects, including mechanical systems, Main Hall structural reinforcement, and domestic water distribution replacements
- completed design for a signage system

Facility Enhancement

- opened Room 14, a new space created by teens for teens
- planned a Reading Garden for the courtyard

Building our Digital Experience

- launched a new website, featuring an online community hub, mobile-friendly functionality and a repository of trusted resources

Deliver Service Excellence

- developed service model for teens featuring digital content creation, educational and cultural enrichment

Manage Resources Wisely

- implemented urban settlement partnership plan in collaboration with InterLINK libraries to increase our capacity to serve newcomers
- completed review of circulation functions to identify efficiencies and to improve customer service



2014 STRATEGIC INITIATIVES

Facility Sustainability

- complete planning for West Wing exterior capital project
- complete mechanical systems retrofit in the storyhouse

Facility Enhancement

- implement courtyard enhancement project

Building our Digital Experience

- implement mobile device management solution
- install failover server
- integrate tablets into program and service delivery to support building connections between in person and digital experiences
- conduct an ILS needs assessment and marketplace assessment

Deliver Service Excellence

- build the library's reputation as the leader in mobile content for children and teens by integrating apps into service model

Manage Resources Wisely

- implement funded initiatives through the Urban Libraries Settlement Partnership to build our capacity to serve newcomers
- evaluate vendor options, develop policies and plan service for InterLINK resource sharing
- implement full life-cycle collection management and database maintenance plan for the physical collection

WEST VANCOUVER MEMORIAL LIBRARY

Net Divisional Expenses

	Budget 2014		Actual 2013		Actual 2012	
	%	\$	%	\$	%	\$
Revenue						
Administration	68.26%	306,150	66.94%	315,639	74.23%	317,826
Service Delivery	0.50%	2,250	1.65%	7,785	2.16%	9,263
Operations Support	0.09%	400	0.10%	449	0.07%	296
Third Party	31.15%	139,695	31.31%	147,618	23.54%	100,790
	100.00%	448,495	100.00%	471,491	100.00%	428,175
Expenses						
Administration						
Labour	9.03%	376,799	9.37%	375,762	9.41%	365,376
Non Labour	2.77%	115,710	2.22%	89,094	2.35%	91,078
	11.81%	492,509	11.60%	464,856	11.76%	456,454
Service Delivery						
Labour	69.19%	2,886,046	68.74%	2,755,313	69.33%	2,691,969
Non Labour	7.28%	303,789	7.67%	307,631	7.52%	292,163
	76.47%	3,189,835	76.41%	3,062,944	76.86%	2,984,132
Operations Support						
Labour	4.94%	206,206	5.12%	205,232	5.62%	218,300
Non Labour	3.43%	143,000	3.18%	127,466	3.14%	122,025
	8.37%	349,206	8.30%	332,698	8.77%	340,325
Third Party						
Labour	0.54%	22,569	0.82%	32,716	0.83%	32,339
Non Labour	2.81%	117,126	2.88%	115,256	1.79%	69,422
	3.35%	139,695	3.69%	147,972	2.62%	101,761
Total						
Labour	83.71%	3,491,620	84.05%	3,369,023	85.20%	3,307,984
Non Labour	16.29%	679,625	15.95%	639,447	14.80%	574,688
	100.00%	4,171,245	100.00%	4,008,470	100.00%	3,882,672
Net Divisional Expenses						
Administration	5.01%	(186,359)	4.22%	(149,217)	4.01%	(138,628)
Service Delivery	85.62%	(3,187,585)	86.38%	(3,055,159)	86.12%	(2,974,869)
Operations Support	9.37%	(348,806)	9.39%	(332,249)	9.84%	(340,029)
Third Party	0.00%	-	0.01%	(354)	0.03%	(971)
	100.00%	(3,722,750)	100.00%	(3,536,979)	100.00%	(3,454,497)
Capital						
Infrastructure		342,380		337,664		357,263
Major		410,000		788,613		451,157
		752,380		1,126,277		808,420

WEST VANCOUVER MEMORIAL LIBRARY

Divisional Expenses

	Budget 2014		Actual 2013		Actual 2012	
	%	\$	%	\$	%	\$
Expenses						
Administration						
Salaries & Benefits	76.51%	376,799	80.83%	375,762	80.05%	365,376
Supplies & Other Expenses	20.45%	100,710	14.86%	69,094	15.88%	72,499
Professional & Consulting	0.00%	–	0.00%	–	0.00%	–
Recoveries & Allocations	3.05%	15,000	4.30%	20,000	4.07%	18,579
	100.00%	492,509	100.00%	464,856	100.00%	456,454
Service Delivery						
Salaries & Benefits	90.48%	2,886,046	89.96%	2,755,313	90.21%	2,691,969
Supplies & Other Expenses	9.46%	301,789	9.53%	291,856	9.66%	288,276
Professional & Consulting	0.06%	2,000	0.52%	15,775	0.00%	–
Recoveries & Allocations	0.00%	–	0.00%	–	0.13%	3,887
	100.00%	3,189,835	100.00%	3,062,944	100.00%	2,984,132
Operations Support						
Salaries & Benefits	59.05%	206,206	61.69%	205,232	64.14%	218,300
Supplies & Other Expenses	39.52%	138,000	36.84%	122,555	35.86%	122,025
Professional & Consulting	0.00%	–	0.00%	–	0.00%	–
Recoveries & Allocations	1.43%	5,000	1.48%	4,911	0.00%	–
	100.00%	349,206	100.00%	332,698	100.00%	340,325
Third Party						
Salaries & Benefits	16.16%	22,569	22.11%	32,716	31.78%	32,339
Supplies & Other Expenses	83.84%	117,126	77.91%	115,284	67.69%	68,885
Professional & Consulting	0.00%	–	0.00%	–	0.00%	–
Recoveries & Allocations	0.00%	–	-0.02%	(28)	0.53%	537
	100.00%	139,695	100.00%	147,972	100.00%	101,761
Total						
Salaries & Benefits	83.71%	3,491,620	84.05%	3,369,023	85.20%	3,307,984
Supplies & Other Expenses	15.77%	657,625	14.94%	598,789	14.21%	551,685
Professional & Consulting	0.05%	2,000	0.39%	15,775	0.00%	–
Recoveries & Allocations	0.48%	20,000	0.62%	24,883	0.59%	23,003
	100.00%	4,171,245	100.00%	4,008,470	100.00%	3,882,672

WEST VANCOUVER MEMORIAL LIBRARY

Divisional Capital Requests

	Original Request	Revised Request
Infrastructure		
Library Books and Materials - Core Collections	221,050	221,050
Library Books and Materials - Enhanced Collections	67,370	67,370
Mechanical Systems Retrofit- Storyhouse	48,000	48,000
Welsh Hall Lighting Improvements	5,960	5,960
	<u>342,380</u>	<u>342,380</u>
Major		
West Wing Exterior	650,000	350,000
Directional and Collection Signage	106,528	-
Courtyard Enhancement	60,000	60,000
South Wing Renovation - Planning	60,000	-
	<u>876,528</u>	<u>410,000</u>
Total Capital Requests	<u><u>1,218,908</u></u>	<u><u>752,380</u></u>
Total Reductions	<u><u>466,528</u></u>	
Funded by Current Year's Taxation and Reserves:		619,050
Funded by Third Party Contributions:		133,330
		<u><u>752,380</u></u>

WEST VANCOUVER MEMORIAL LIBRARY

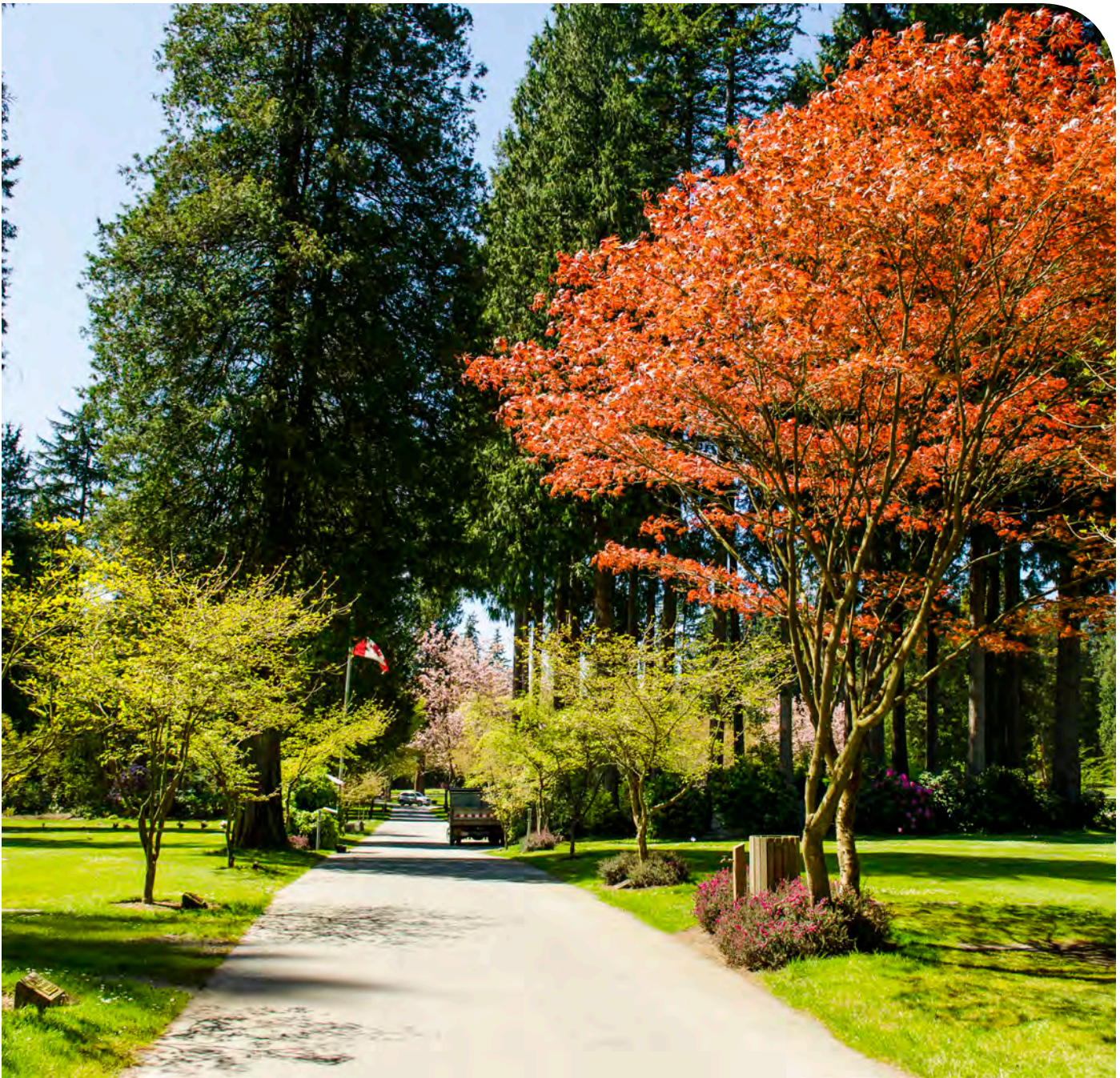
Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction counts/activity levels				
	2013	2012	2011	2010	2009
Program attendance/participation	26,062	26,815	23,501	18,963	18,530
Circulation (physical material)	956,871	1,015,335	1,050,759	1,053,908	1,061,889
Circulation (e-books, e-music)	44,972	42,864	34,358	25,060	15,781
Circulation per capita	21.7	22.9	23.5	23.8	23.9
Database use	96,224	86,065	81,445	72,695	70,338
New library cards	3,992	3,927	4,497	4,543	4,582
Home Page visits	305,406	366,739	366,994	327,150	294,723
Hours open	3,210	3,236	3,209	3,201	3,199
Questions answered	187,743	182,100	157,089	114,562	112,870
Patron visits	519,974	539,313	522,040	518,310	513,756

TREND OF RESOURCE REQUIREMENTS

	2013	2012	2011	2010	2009
Salaries and Benefits	3,369,023	3,307,984	3,204,373	3,015,452	2,875,873
Supplies and Other Expenses	598,789	551,685	726,117	707,173	902,414
Professional and Consulting	15,775	-	-	-	-
Recoveries and Allocations	24,883	23,003	21,066	21,249	14,915
	4,008,470	3,882,672	3,951,556	3,743,874	3,793,202
Less: Direct Revenues & Fundraising	(471,491)	(428,175)	(601,813)	(582,865)	(539,229)
	3,536,979	3,454,497	3,349,743	3,161,009	3,253,973



9. Capital Program

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Capital Budgeting Process 156

Five Year Capital Plan 157

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Infrastructure Maintenance 164

Infrastructure Maintenance Program Summary 166

INTRODUCTION TO CAPITAL PROGRAM

Capital planning and budgeting are conducted within relevant funds—General Fund, Sewer Utility Fund, Water Utility Fund, Cemetery Fund and Golf Fund. As each Fund is a self-contained entity, each capital plan is subject to the available resources and rate structures within that particular Fund.

Capital planning is further broken down within each Fund between Maintenance of Existing Infrastructure and New Infrastructure/Major Replacements. Maintenance of Existing Infrastructure is best viewed as ongoing and operational in nature. As such, it is appropriately embedded within the relevant annual rate structure (property tax, utility user fees, etc.). New Infrastructure/Major Replacements are longer-term in nature and are appropriately funded from longer-term resources, such as reserve funds, grants, developer contributions, long-term borrowings, etc.

Recent Context Driving Capital Planning

Capital planning in the General Fund over the first decade of the 21st century was dominated by the significant resource requirements flowing from the Recreation Facilities Master Plan (RFMP) adopted by Council in 1999.

Implementation of that plan, involving the scope, design and construction of two new community centres, an expanded and renewed aquatics centre, ice arena upgrades, and two new artificial turf playing fields, has been on a pay-as-you-go basis—partly from the significant resources previously accumulated within the Endowment Reserve Fund and also from a variety of ongoing capital fund sources.

The primary focus on the RFMP has meant that planning for other major projects had been constrained with the realization that, at the conclusion of that program, available reserve and other capital fund balances would be at extremely low levels. The end-point of RFMP construction, and the consequent bottoming of available resource balances, occurred in 2009. Commencing in 2010, a new era for capital planning opened up—available resources began to rebound and the potential for new and renewed facilities became the focus.

Direction of Capital Planning

Capital planning continues to be guided by and linked to the Community Strategic Plan. A review and reconsideration of our Capital Program Principles, including consideration of the conditions attached to key reserve accounts such as the Endowment Reserve Fund and consideration of an expanding range of capital funding sources, is currently underway.

Consideration of a much longer planning horizon has been introduced through a condition assessment of District-owned facilities that occurred in 2012. The District is moving towards planning horizons that encompass five, 10 and even 20-year cycles.

Finally, capital planning is being conducted within an asset management framework. The preliminary steps to establish such a framework included the following:

- maintaining current inventories of all categories of District assets/infrastructure, as originally established by the Tangible Capital Assets reporting project;
- estimating condition and remaining life of those assets;
- defining appropriate maintenance standards for all categories of assets;
- determining the ongoing costs of those maintenance standards; and
- establishing appropriate replacement cycles and replacement costs.

The water and sewer utilities have led the District in these endeavours and formal consultant reports have already established the rationale for a phasing-in of significantly increased annual replacement provisions within the annual user rate structures (see the Utilities sections for further details).

A comprehensive documentation of infrastructure across all District operations has been completed. This document has brought together all of the preceding information to demonstrate the requirements for short-term maintenance programs and long-term replacement cycles. As well, projecting timing, costs, and funding sources for new facilities and infrastructure required by future growth capital planning will be linked with business planning, visualizing long-term outcomes, performance measurement and operational improvements—within the principles of sustainability.

CAPITAL PROGRAM PRINCIPLES

The following principles have guided the development of District capital programs:

Planning is Paramount

Our approach to capital expenditure programming for any given period is predicated on appropriate planning. Planning presumes agreement on assumptions, the availability of relevant data and follow-through to clear and comprehensive documentation.

Outlook is Corporate

Acquisition, maintenance, renewal and eventual replacement of all categories of infrastructure are subject to corporate policies, standards and best practice guides, irrespective of which department has use and/or custody.

Outlook is Long-Term

A long-term outlook is necessary to demonstrate long-term affordability. It presumes active management of growth and identification of the timing of future significant replacement/acquisition requirements.

Assets are Liabilities

Future obligations accompany asset acquisition decisions. Those decisions must be accompanied by formal provisions for ongoing maintenance and eventual renewal/replacement.

Commitment to Ongoing Maintenance

Management of infrastructure requires an understanding of life cycle events, and a commitment to ongoing standards of maintenance that maximizes the useful life and thereby minimizes the average annual cost.

Commitment to Managing Ongoing Costs

This assumes that the maintenance requirements of a life-cycle cost approach are integrated into annual budgets and that charge-out rate structure design is appropriate. It also assumes that infrastructure acquisition decisions are made within a context of overall ongoing maintenance affordability targets.

Integration of Capital and Operating Costs

This recognizes that operating and capital costs are at opposite ends of a continuum of costs, and that planning practices must integrate the two distinct budgets.

Commitment to Pay-as-you-go Where Possible

The management and planning of future infrastructure costs ensure no artificial deferral of necessary maintenance/replacements, and further ensure that funds are available when required so as to avoid debt or spikes in annual rate setting.

Specialized Expertise Applied

This recognizes the need to apply specialized expertise such as fleet management techniques, facility component analysis, condition assessments and approaches to risk management.

Funding Sources Developed

The funding requirements of capital plans can be substantial, and careful planning and exploration of a range of strategies is therefore essential. This includes an appropriate overall financial framework, formal surplus and reserve policies, openness to realistic business-case scenarios and development of partnership opportunities wherever possible. The availability of government grants and stimulus programs may influence the timing of specific capital projects.

Capitalization Policy

Notwithstanding that the capital program includes the Infrastructure Maintenance Program, capitalization of individual expenditures follows the guidelines for Tangible Capital Assets as prescribed in Public Sector Accounting Board (PSAB) 3150.

- Dollar thresholds are established by category of asset/improvement; and
- Replacements/improvements must, in addition, meet a test of increasing service capacity, extending asset life or improving the quality of the asset's output.

CAPITAL BUDGETING PROCESS

All divisions submit their capital requests to the Finance Department. The divisions must prepare a one page executive summary for each capital request as well as a business case for all projects valued at \$50,000, or greater. The business cases include a description of the project, situational analysis, benefits analysis, a risk assessment, a financial summary and a communications plan. The financial summary identifies the preferred funding sources and includes the details of any ongoing operating and maintenance costs necessary to service the project. The summary also quantifies any expected operational savings.

The capital requests are consolidated to determine the total value of the projects. The Executive Committee, made up of the District's directors and the Chief Administrative Officer, each receive a package that includes all of the capital requests, executive summaries and business cases. Projects are reviewed to determine which will be included in the proposed capital budget that will be presented to Council. As a part of this review, the projects are ranked based on the following criteria:

- Priority 1: an operational requirement, required on a daily basis to carry out the business of the District, which would seriously jeopardize the District's ability to function if not purchased.
- Priority 2: has significant impact on the District's ability to achieve its annual strategic goals, objectives or Council Priorities in a cost effective and timely manner.
- Priority 3: projects that would improve the functionality of the District but would not have a major impact on its operations if the projects were delayed another year.

This process concludes with a final list of approved projects to be included in the proposed budget that will be presented to Council. The attached schedules, which form the capital budget, identify the original capital requests as well as the final revised requests.

Capital budgets include all of the costs required to complete a capital project. Some of these costs are operational in nature, but are included in the capital budget to facilitate the tracking and analysis of the total project cost. At the end of the year, when the financial statements are prepared, the total capital expenditures are analyzed to determine the portion of costs that meet the PSAB definition of Tangible Capital Assets. The remaining costs are recorded as Maintenance of Capital on the financial statements.

In most cases, Divisions are required to absorb the operating and maintenance costs related to approved capital projects into existing operational budgets in order to keep any adjustment to property tax rates at or close to zero. Only substantial incremental operational costs are included in the divisional operating budgets—no costs were included in the 2014 budget.

FIVE YEAR CAPITAL PLAN

Consolidated Summary

2014	2015	2016	2017	2018
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CONSOLIDATED SUMMARY

PROJECT COSTS

General Fund	9,813,045	14,408,718	11,172,634	10,529,635	10,371,850
Water Utility Fund	3,000,000	3,300,000	3,600,000	3,900,000	4,200,000
Sewer Utility Fund	4,000,000	4,900,000	5,800,000	6,700,000	7,600,000
Cemetery Fund	873,050	334,300	242,500	133,000	345,000
Golf Fund	-	85,000	142,000	130,000	40,000
	17,686,095	23,028,018	20,957,134	21,392,635	22,556,850

FUNDING SOURCES

General Fund Resources

Infrastructure Fund	6,035,605	7,289,820	7,455,264	7,237,265	7,229,480
Capital Facilities Fund	1,194,500	1,016,528	950,000	950,000	950,000
Amenity Contributions	260,000	1,725,000	2,050,000	2,000,000	2,000,000
Other Reserves/Surplus	678,740	3,100,000	100,000	-	-
Development Cost Charges	646,700	335,000	250,000	175,000	25,000
Grants/Partnerships	997,500	942,370	367,370	167,370	167,370
	9,813,045	14,408,718	11,172,634	10,529,635	10,371,850

Water Fund Resources

Operations	3,000,000	3,300,000	3,600,000	3,900,000	4,200,000
	3,000,000	3,300,000	3,600,000	3,900,000	4,200,000

Sewer Fund Resources

Operations	3,800,000	4,800,000	5,800,000	6,700,000	7,600,000
Development Cost Charges	200,000	100,000	-	-	-
	4,000,000	4,900,000	5,800,000	6,700,000	7,600,000

Cemetery Fund Resources

Operations	217,557	303,700	242,500	133,000	345,000
Cemetery Development Fund	655,493	30,600	-	-	-
	873,050	334,300	242,500	133,000	345,000

Golf Fund Resources

Operations	-	85,000	142,000	130,000	40,000
	-	85,000	142,000	130,000	40,000
	17,686,095	23,028,018	20,957,134	21,392,635	22,556,850

FIVE YEAR CAPITAL PLAN

General Fund Projects

	2014	2015	2016	2017	2018
GENERAL FUND PROJECTS					
Infrastructure Maintenance					
Computers and Communications	675,471	688,980	702,760	716,815	731,152
Furnishings and Equipment	838,412	805,524	739,874	585,620	595,798
Facilities Maintenance	395,300	-	-	-	-
Grounds and Parks	570,000	655,000	735,000	695,000	460,000
Fleet Replacements	960,162	1,202,686	955,000	1,532,200	1,484,900
Transportation Infrastructure	3,215,000	3,300,000	3,400,000	3,500,000	3,600,000
	6,654,345	6,652,190	6,532,634	7,029,635	6,871,850
Transportation Projects					
Spirit Trail	850,000	1,600,000	2,000,000	2,000,000	2,000,000
TRRIP - Translink Improvements	50,000	100,000	100,000	100,000	100,000
Railway Crossing Improvements	350,000	-	350,000	-	350,000
Translink Bicycle Infrastructure - Capital Cost Share (BICCS)	175,000	-	-	-	-
Translink MRN Minor Capital Program	-	350,000	-	-	-
Evelyn Drive - Traffic Calming	275,000	-	-	-	-
	1,700,000	2,050,000	2,450,000	2,100,000	2,450,000
Parks and Recreation					
Ambleside Playground	-	250,000	100,000	-	-
Ambleside Waterfront Parks Redevelopment	-	100,000	100,000	100,000	-
Artificial Turf Sports Field	-	3,000,000	-	-	-
Field Drainage Upgrades (Field F)	-	300,000	-	-	-
Washroom Upgrades - Parks Master Plan	-	250,000	250,000	250,000	-
Ambleside Activation - Landscape Plan Implementation	346,000	-	-	-	-
Altamont Park Upgrades	200,000	-	-	-	-
Safety / Connectivity Parking Gleneagles	-	190,000	190,000	-	-
	546,000	4,090,000	640,000	350,000	-
Other Civic Facilities & Projects					
Ferry Building Gallery Improvements	-	500,000	500,000	-	-
Capital Enhancements - Library (Third Party Funded)	60,000	100,000	100,000	100,000	100,000
Facility Renewal / Renovation - Library	350,000	1,016,528	950,000	950,000	950,000
Facility System Renewal	400,000	-	-	-	-
Microfilm Scanning	70,000	-	-	-	-
Operations Centre Relocation - Space Needs Study	32,700	-	-	-	-
	912,700	1,616,528	1,550,000	1,050,000	1,050,000
	9,813,045	14,408,718	11,172,634	10,529,635	10,371,850
FUNDING SOURCES					
Infrastructure Fund	6,035,605	7,289,820	7,455,264	7,237,265	7,229,480
Capital Facilities Fund	1,194,500	1,016,528	950,000	950,000	950,000
Amenity Contributions	260,000	1,725,000	2,050,000	2,000,000	2,000,000
Other Reserves/Surplus	678,740	3,100,000	100,000	-	-
Development Cost Charges	646,700	335,000	250,000	175,000	25,000
Grants/Partnerships	997,500	942,370	367,370	167,370	167,370
	9,813,045	14,408,718	11,172,634	10,529,635	10,371,850

FIVE YEAR CAPITAL PLAN

Water, Sewer, Cemetery & Golf

2014	2015	2016	2017	2018
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WATER UTILITY FUND

Project Costs

Annual Replacements Program	3,000,000	3,300,000	3,600,000	3,900,000	4,200,000
	<u>3,000,000</u>	<u>3,300,000</u>	<u>3,600,000</u>	<u>3,900,000</u>	<u>4,200,000</u>

Funding Sources

Operations	3,000,000	3,300,000	3,600,000	3,900,000	4,200,000
	<u>3,000,000</u>	<u>3,300,000</u>	<u>3,600,000</u>	<u>3,900,000</u>	<u>4,200,000</u>

SEWER UTILITY FUND

Project Costs

Sanitary Replacements	2,000,000	2,450,000	2,900,000	3,350,000	3,800,000
Storm Improvements	2,000,000	2,450,000	2,900,000	3,350,000	3,800,000
	<u>4,000,000</u>	<u>4,900,000</u>	<u>5,800,000</u>	<u>6,700,000</u>	<u>7,600,000</u>

Funding Sources

Operations	3,800,000	4,800,000	5,800,000	6,700,000	7,600,000
Development Cost Charges	200,000	100,000	-	-	-
	<u>4,000,000</u>	<u>4,900,000</u>	<u>5,800,000</u>	<u>6,700,000</u>	<u>7,600,000</u>

CEMETERY FUND

Project Costs

Annual Renewal Program	62,200	309,300	197,500	50,000	90,000
Vehicles and Equipment	9,000	25,000	45,000	45,000	-
Ongoing Site Development	801,850	-	-	38,000	255,000
	<u>873,050</u>	<u>334,300</u>	<u>242,500</u>	<u>133,000</u>	<u>345,000</u>

Funding Sources

Operations	217,557	303,700	242,500	133,000	345,000
Cemetery Development Fund	655,493	30,600	-	-	-
	<u>873,050</u>	<u>334,300</u>	<u>242,500</u>	<u>133,000</u>	<u>345,000</u>

GOLF FUND

Project Costs

Vehicles and Equipment	-	-	97,000	130,000	40,000
Annual Renewal Program	-	85,000	45,000	-	-
	<u>-</u>	<u>85,000</u>	<u>142,000</u>	<u>130,000</u>	<u>40,000</u>

Funding Sources

Operations	-	85,000	142,000	130,000	40,000
	<u>-</u>	<u>85,000</u>	<u>142,000</u>	<u>130,000</u>	<u>40,000</u>

CAPITAL PROJECT DESCRIPTIONS

General Fund Projects

Infrastructure Program

This program establishes annual funding for the ongoing maintenance and replacement of six categories of existing infrastructure.

MAJOR CAPITAL PROJECTS FOR 2014 INCLUDE:

Spirit Trail (\$850,000)

The Spirit Trail is a unique waterfront-orientated, multi-use greenway that will provide pedestrians, cyclists, in-line skaters and people with wheeled mobility access across the North Shore. In consultation with local residents, this section involves the construction of a portion of the trail in the area between the current Seaview Walk and Horseshoe Bay. The project will be funded in part by a \$400,000 grant from the Provincial Government.

TRRIP: TransLink Improvements (\$50,000)

Each year TransLink offers an incentive program of 50 per cent of the funding for sidewalk/pedestrian improvements that improve accessibility at bus stops through the Transit Related Road Improvements Program (TRRIP). The District will fund \$25,000 of these improvements in 2014 in order to take advantage of this program.

Railway Crossing Improvements (\$350,000)

CN Rail and the District of West Vancouver have agreed to a number of significant upgrades at rail crossings throughout the municipality. The Engineering and Transportation Division will begin these improvements at the crossing with the highest need that has been identified by both CN Rail and the District. The project includes the installation of automatic flashers and gates at the selected vehicular rail crossing location in the District.

BICCS: TransLink Bicycle Infrastructure (\$175,000)

This project aims to provide a linkage from the Capilano River Bridge crossing on Marine Drive to the completed section of Spirit Trail behind Park Royal. District staff were successful in obtaining approval from TransLink for regional funding under the Bicycle Infrastructure Capital Cost Share (BICCS) Program for this project. Work includes upgrading of the existing footpath to a multi-use pathway on the west side of Capilano River from the Marine Drive Bridge to the Spirit Trail at Wardance Bridge. The District will fund \$87,500 of this project cost in 2014 in order to take advantage of this program.

Evelyn Drive: Traffic Calming (\$275,000)

Funds have been provided by the Onni Group (Evelyn Drive developer) as a condition of approval of the subdivision plan. Onni has provided \$275,000 specifically for a traffic calming study and for the implementation of the recommendations of this study.

Ambleside Activation: Landscape Plan Implementation (\$346,000)

Implementation of the Ambleside Activation Landscape Plan: Millennium Park to Music Box facility. A priority of Council is to revitalize Ambleside waterfront to improve vibrancy and vitality. The project scope includes moving of the community gardens to area adjacent to Argyle, construction of a wider foreshore path from the Music Box to Millennium Park, installing new landscape beds and trees with interpretative signage, new connecting pathways in the area and additional seating.

Altamont Park Upgrades (\$200,000)

The project is undertaken in conjunction with a residents group who have requested improvements to the park; the group is prepared to contribute funds for the project. For the purpose of this submission, the project contemplated is for 50/50 funding, with an estimated total cost of \$200,000. The group has expressed a desire for a new playground. Prior to physical work being undertaken, this project requires community consultation, followed by production of design and construction drawings. Construction will not be undertaken without the matching funding available. The project will be scaled to match funding, and may be a multiphase project based on the results of the community consultation.

Library Courtyard Enhancement (\$60,000)

The courtyard enhancement project aims to provide weather protection for the Library's very popular outdoor courtyard and improve the courtyard's aesthetic appearance, transforming it into a space that can be enjoyed year round. The scope of work includes the design and installation of a canopy that will allow ventilation but not precipitation, as well as including new pavers and landscaping. The project is fully funded by the West Vancouver Memorial Library Foundation.

Library West Wing Exterior (\$350,000)

The Library Board identified sustainability of the facility as the foremost strategic priority in 2009. Over the last four years, the Library's exterior has undergone a series of capital retrofit projects to extend the life of the facility and to reduce its environmental footprint.

The 2014 scope of work is to prepare tender documentation for future retrofit of the West Wing exterior, and includes the replacement of the roofing membrane, resurfacing of the parking deck, replacement of the West Wing skylights and structural bracing.

Capital Facilities Renewal (\$400,000)

Costs to mitigate the risk of unexpected failures to systems that are due or overdue for replacement during the year. The facilities system renewal initiative is a holistic approach to managing facilities system replacements in a timely manner, and with minimal safety and financial risks to the District.

Microfilm Scanning (\$70,000)

Ongoing scanning of all historic paper and microfiche records of correspondence and drawings from the last 60 years is continuing as per the 2010 budget approval. This project has consolidated numerous forms of historic permit information into one electronic data location. The project is 80 per cent complete and it is forecast that the project will be completed on time and slightly under budget.

Operations Centre Relocation: Space Needs Study (\$32,700)

High level analysis to review the potential relocation of the Operations Centre Works Yard facility. Phase 1 of this project (Space Needs Study/Master Plan Requirements Analysis) will identify the square footage requirements for the building, adjacencies, and site size requirements for any new Operations Centre. It will also determine whether any uses can be "stacked" under and above ground, as opposed to spread across a larger site.

CAPITAL PROJECT DESCRIPTIONS

Water, Sewer, Cemetery & Golf

WATER UTILITY FUND

Main Replacements (\$1,995,000)

The Main Replacement program is intended to address the long term asset management needs of the Water system. Projects include scheduled water main replacements throughout the District. Projects are chosen based on factors such as the number of water main breaks on a given pipe, and the overall age/material of the water main. The program is coordinated with ongoing road and other utility work whenever possible. Work is currently underway to finalize a detailed list of projects for 2014.

SCADA Systems (\$250,000)

The SCADA Systems program is for the ongoing rehabilitation/upgrade of the District's Supervisory Control and Data Acquisition (SCADA) System. This system provides essential monitoring, control, and data collection for a variety of District Utility Systems, most notably Pump Stations, Reservoirs, Sewer Lift Stations, Creek Diversions and the Eagle Lake/Montizambert Creek Water Treatment Plants.

Pump Station Rehabilitation (\$175,000)

The Pump Station Rehabilitation program is intended to provide for the long term asset management needs of the District's Water Utility System. Projects include upgrades to existing pump station systems (electrical, pump replacement, etc.) as well as the complete replacement/overall of existing pump stations. Work is currently underway to finalize a detailed list of pump station projects for 2014.

Studies and Modeling (\$360,000)

The Studies and Modeling program is intended to provide for the long term asset management needs of the District's Water Utility System. Projects include detailed condition assessments of District infrastructure, capacity analysis and water modeling, water master planning and other Engineering studies as required. Work is currently underway to finalize a detailed list of projects for 2014.

Reservoirs and Structures (\$120,000)

The Reservoirs and Structures program is intended to provide for the long term asset management needs of the District's Water Utility System. Projects include upgrades/repairs to District reservoir components in order to complete reservoir replacements as required. Work is currently underway to finalize a detailed project list for 2014.

Treatment Facilities (\$100,000)

The Treatment Facilities program is intended to provide for the long term asset management needs of the District's Water Utility System treatment facilities. Projects include access and site improvements and upgrades to the treatment facilities to ensure high water quality. Work is currently underway to finalize a complete project list for 2014.

SEWER UTILITY FUND

Sanitary: Main Replacements (\$510,000)

The Culvert and Mainline Replacement program is intended to address the long term asset management needs of the sanitary system. Projects include scheduled sewer main replacements throughout the District. Projects are chosen based on factors such as the number of breaks/blockages on a given pipe, and the overall age/material of the main. The program is coordinated with ongoing road and other utility work whenever possible. Work is currently underway to finalize a detailed list of projects for 2014.

Sanitary: Lift Stations (\$900,000)

The Lift Station Rehabilitation program is intended to provide for the long term asset management needs of the District's sewer utility system. Projects include upgrades to existing pump station systems (electrical, pump replacement etc.) as well as the complete replacement/overall of existing pump stations. Work is currently underway to finalize a detailed list of pump station projects for 2014.

SCADA Systems (\$250,000)

The SCADA Systems program is for the ongoing rehabilitation/upgrade of the District's Supervisory Control and Data Acquisition (SCADA) System. This system provides essential monitoring, control, and data collection for a variety of District Utility Systems, most notably Pump Stations, Reservoirs, Sewer Lift Stations, Creek Diversions and the Eagle Lake/Montizambert Creek Water Treatment Plants.

Sanitary: CCTV Inspection/Condition Assessment (\$200,000)

The Closed Circuit Television (CCTV) Inspection/Condition Assessment program is for ongoing inspection of District sanitary and drainage sewers. Currently the project calls for the inspection of all District sanitary sewers over the next 20 years. Information from the annual inspection is used to prioritize future repairs/replacements of mainlines.

Sanitary: Studies and Modeling (\$95,000)

The Studies and Modeling program is intended to provide for the long term asset management needs of the District's sewer and drainage utility system. Projects include detailed condition assessments of District infrastructure, capacity analysis and water modeling, sewer master planning and other engineering studies as required. Work is currently underway to finalize a detailed list of projects for 2014.

Sanitary: Equipment (\$45,000)

This program is for the regular purchase/replacement of specialized utility construction equipment. Items typically purchased include shoring cages, lifting chains, steel plates and other utilities equipment as required. Work is currently underway to finalize a detailed list of equipment purchases to be made in 2014.

Drainage: Culvert and Mainline Replacements (\$1,485,000)

The Culvert and Mainline Replacement program is intended to address the long term asset management needs of the drainage system. Projects include scheduled drainage main and culvert replacements throughout the District. Projects are chosen based on factors such as the number of breaks/blockages on a given pipe, and the overall age/material of the main. The program is coordinated with ongoing road and other utility work whenever possible. Work is currently underway to finalize a detailed list of projects for 2014.

Drainage: CCTV Inspection/Condition Assessment (\$200,000)

The Closed Circuit Television (CCTV) Inspection/Condition Assessment program is for ongoing inspection of District sanitary and drainage sewers. Currently the project calls for the inspection of all District sanitary sewers over the next 20 years. Information from the annual inspection is used to prioritize future repairs/replacements of mainlines.

Drainage: Integrated Stormwater Management Plans (ISMPS) (\$120,000)

Drainage: Creeks and Streams (\$25,000)

Drainage: Studies and Modeling (\$170,000)

The Studies and Modeling program is intended to provide for the long term asset management needs of the District's sewer and drainage utility system. Projects include detailed condition assessments of District infrastructure, capacity analysis and water modeling, sewer master planning and other engineering studies as required. Work is currently underway to finalize a detailed list of projects for 2014.

CEMETERY FUND (\$873,050)

Annual Renewal/Vehicles and Equipment

These categories provide for an annual renewal of cemetery grounds for minor facility issues and grounds-keeping equipment.

Ongoing Site Development

The scope of work in 2014 for Ongoing Site Development is an expansion of in-ground burial spaces to meet the demand for full casket burials at Capilano View Cemetery.

INFRASTRUCTURE MAINTENANCE

The Infrastructure Maintenance Program represents a high profile commitment to maintain existing infrastructure through ongoing funding for each of six asset categories.

Funding is a combination of current revenues and grant funding. Budget requests are received departmentally but aggregated corporately into broad asset categories for consistent treatment across divisions.

It is recognized that many of these projects are operational in nature (and thus are appropriately funded from within the operating budget), but managing our commitment to maintain infrastructure and coordinating the diverse categories and projects is more effectively carried out within a capital planning framework. This approach was designed to isolate infrastructure maintenance provisions, as much as is practicable, from being compromised during divisional budget considerations.

The program for 2014 is as follows:

\$	
675,471	<i>information technology</i>
838,412	<i>equipment</i>
395,300	<i>facilities maintenance</i>
960,162	<i>vehicle fleet</i>
570,000	<i>grounds and parks</i>
<u>3,215,000</u>	<i>transportation infrastructure</i>
<u>6,654,345</u>	

Information Technology

This category includes the following:

- The orderly replacement of desktop PCs, servers and laptops, over a four-year cycle. Display terminals and other peripherals, such as printers and scanners, are replaced over a longer cycle as required.
- Annual development and periodic upgrades to core software applications: JD Edwards, CLASS, Tempest, GIS, DOCS and the Microsoft Office suite.
- Specialized computer and technology upgrades and replacements for Police and Fire that are not part of the District-wide network.

Equipment

A substantial portion of this budget is utilized by Community Services in the cyclical replacement of fitness equipment, recreation program equipment, cultural and special event program equipment and maintenance equipment. The balance is used for Police and Fire operational equipment, and other ad hoc equipment requirements.

Facilities Maintenance

Historically, this budget was established as a percentage of the original cost of District facilities included in the program. However, in 2012 the District conducted a condition assessment of all major facilities. As part of this undertaking, a maintenance/replacement schedule was developed for each of these assets with the result being that the budget is now driven by a facility maintenance program based on actual facility condition assessments.

Grounds and Parks

Generally speaking, Grounds and Parks is broken into sub-categories of infrastructure; each sub-category having a five-year planning horizon. Projects are prioritized according to safety issues, profile and visibility and degree of deterioration.

Vehicle Fleet

West Vancouver currently maintains a fleet of vehicles and other motorized equipment (excluding Transit) at over 200 units. The fleet is maintained according to best practices recommended in a Fleet Management Review conducted in 2006.

Replacement cycles average nine to 10 years for cars, trucks and vans; three to four years for frontline police vehicles; eight to 15 years for dump trucks and other heavy equipment; and 20 years for fire pumpers. Actual replacement is subject to a signed-off inspection and review of maintenance history by the Fleet Manager.

Transportation Infrastructure

West Vancouver's Roads Maintenance Program is based on Road Matrix, a state-of-the-art pavement management system. Stantec Engineering physically tests representative road structures every three to five years, and based on its analysis of the results, provides the District with a recommended five-year road maintenance program. Current funding levels have not kept pace with construction cost increases over the past several years.

West Vancouver's Bridge Maintenance Program is derived from bridge inspections performed annually by AECOM, and reported in their most recent Bridge Inspection Report which recommends a Five-Year Bridge Maintenance Program.

INFRASTRUCTURE MAINTENANCE

Program Summary

2014 Annual Budget		Original Request	Revised Request	Funding Source		
				Infrastructure Fund Current Envelope	Prior Years	From Other Reserves Grants etc.
INFRASTRUCTURE PROGRAM						
612,664	Information Technology	2,498,042	675,471	578,627	70,334	26,510
760,454	Equipment	1,179,309	838,412	736,182	12,000	90,230
358,544	Facilities Maintenance	757,700	395,300	29,500	-	365,800
870,883	Vehicle Fleet	1,911,948	960,162	697,162	-	263,000
517,000	Grounds and Parks	869,000	570,000	345,000	-	225,000
2,916,060	Transportation Infrastructure	3,600,000	3,215,000	2,905,000	-	310,000
6,035,605		10,815,999	6,654,345	5,291,471	82,334	1,280,540

INFRASTRUCTURE MAINTENANCE

Information Technology

	Original Request	Revised Request	Funding Source		
			Infrastructure Fund Current Envelope	Infrastructure Fund Prior Years	From Other Reserves Grants etc.
Technology Plan					
Core Applications Support					
Qlikview - BITool Dashboards	50,000	-	-		
VoIP Upgrade	18,591	18,591	18,591		
JD Edwards Upgrade Phase 2&3	526,924	100,000	100,000		
Tempest - Permits Implementation	48,150	48,150	48,150		
Class Upgrade	6,600	6,600	6,600		
Class Replacement Strategy	42,800	-	-		
Mobile Device Management Software	13,910	-	-		
District Intranet Replacement Project (ThoughtFarmer)	110,638	-	-		
IT Disaster Recovery Project	286,564	-	-		
Core Hardware					
IT General Refresh Project	60,000	60,000	60,000		
Telus Municipal Links Project	34,508	34,508	34,508		
Desktop and Monitor Refresh/Replacement	407,960	-	-		
Network Printer Refresh	9,630	-	-		
Core Switch Refresh	59,186	5,000	5,000		
District Telephony and Wiring Closet Cabling Cleanup	59,849	-	-		
Fibre Consulting Contract	48,150	-	-		
District Emergency Call Centre	19,315	-	-		
Desktop Image & Patch Management	34,775	34,775	34,775		
Switch Router Refresh	24,016	24,016	24,016		
Upgrade of District Wireless Services	24,578	-	-		
Storage Area Network (SAN)	47,698	47,698	47,698		
Redundant Load Balancer	13,864	-	-		
Gleneagles Golf Course Fibre and Conduit	46,831	-	-		
Citrix Server Upgrade	42,559	42,559	42,559		
LanDesk Reconfiguration Project	16,162	16,162	16,162		
IT Server Refresh Project	44,252	44,252	44,252		
Police Services					
Real Time Identification (RTID)	42,334	42,334		42,334	
Five Panasonic Toughbook computers	28,875	28,875	28,875		
Replace 18 desktop computers from 2008/2009	15,300	-	-		
Data Warehouse SLA/Real Time Intelligence Centre	28,000	28,000		28,000	
2 Server Replacements	12,500	12,500	12,500		
Fire & Rescue Services					
ACURA Laptop Refresh	25,337	25,337	25,337		
	<u>2,249,856</u>	<u>619,357</u>	<u>549,023</u>	<u>70,334</u>	
Other Hardware / Software					
Culture, Environment and Partnerships					
Harmony Arts Web Site Redesign Project	22,812	-	-		
Engineering and Transportation					
Engineering Software License Upgrades	8,010	-	-		
Scada Server Refresh (6)	81,250	-	-		
Parks and Community Services					
WVCC - Big Screen Atrium	80,000	-	-		
Library					
Device Management Solution	26,510	26,510			26,510
Failover Server	18,604	18,604	18,604		
ILS (Library software) Assessment	11,000	11,000	11,000		
	<u>248,186</u>	<u>56,114</u>	<u>29,604</u>		<u>26,510</u>
	<u>2,498,042</u>	<u>675,471</u>	<u>578,627</u>	<u>70,334</u>	<u>26,510</u>

INFRASTRUCTURE MAINTENANCE

Equipment

	Original Request	Revised Request	Funding Source		
			Infrastructure Fund Current Envelope	Prior Years	From Other Reserves Grants etc.
Culture, Environment and Partnerships					
Audio and Visual Equipment	21,500	-	-		
Police Services					
GPS Based Tracking System	10,000	-	-		
9 Vehicle Mounted Cameras	76,000	76,000	76,000		
Equipment Tracker Program	25,000	-		-	
Streamlight TLR-1s and Holsters	23,156	-	-		
Video Camera System	27,705	12,000		12,000	
Bait Bike Program Equipment					
	<u>161,861</u>	<u>88,000</u>	<u>76,000</u>	<u>12,000</u>	<u>-</u>
Fire & Rescue Services					
Self Contained Breathing Apparatus	24,460	-	-		
Technical Rescue Equipment	32,857	18,000	18,000		
Replace - 4242 UL Spreader & CORE Hose	67,432	10,800	10,800		
Strut Truck Kits - Auto Extrication Equipment	26,487	9,200	9,200		
Personal Protective Equipment	41,832	41,832	41,832		
Fire Hose & Nozzles	8,400	-	-		
Fire Hall Maintenance (Appliances & Furniture)	16,600	6,600	6,600		
Swift Water Rescue Equipment	13,600	13,600	13,600		
Exercise Equipment	6,000	-	-		
Rapid Deployment Craft	5,000	-	-		
	<u>242,668</u>	<u>100,032</u>	<u>100,032</u>		
Engineering and Transportation					
Vehicle diagnostic tester, band saw.	6,900	6,900	6,900		
Trade-In recoveries	(400)	(400)	(400)		
	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>		
Parks and Community Services					
Garbage Receptacles & Recycling Units - High Use Parks	124,500	124,500	124,500		
Sports Field Supporting Infrastructure					
Repair/Replacement	15,000	15,000	15,000		
Interior Signage Upgrade for Safety/Access (All DWV Recreation Facilities)	15,000	15,000	15,000		
Projector and Screen - Seniors' Centre	5,600	5,600	2,800		2,800
Public Interactive Information Screens (Various DWV Recreation Facilities)	39,000	-	-		
Weight Room Fitness Equipment - Gleneagles Community Centre	21,100	21,100	21,100		
Piano Replacement - Gleneagles Community Centre	9,100	9,100	9,100		
Weight Room Fitness Equipment - Aquatic Centre	71,300	71,300	71,300		
Window Shade - Aquatic Centre	11,800	9,800	9,800		
Pool Sound System Replacement - Aquatic Centre	18,000	-	-		
Lifesaving Boat Replacement - Beaches	11,000	11,000	11,000		
Outdoor Furniture - Community Centre	10,000	-	-		
Piano Replacement - Community Centre	9,100	9,100			9,100
Music Hall Acoustic Curtains - Community Centre	10,000	10,000	5,000		5,000
Music Hall Sound System - Community Centre	14,500	-	-		
Atrium Furniture Reupholster - Community Centre	19,400	-	-		
	<u>404,400</u>	<u>301,500</u>	<u>284,600</u>		<u>16,900</u>
Library Books & Materials - Core Collections	221,050	221,050	221,050		
Library Books & Materials - Enhanced Collections	67,370	67,370			67,370
Mechanical Systems Retrofit- Storyhouse	48,000	48,000	48,000		
Welsh Hall Lighting Improvements	5,960	5,960			5,960
	<u>342,380</u>	<u>342,380</u>	<u>269,050</u>		<u>73,330</u>
	<u>1,179,309</u>	<u>838,412</u>	<u>736,182</u>	<u>12,000</u>	<u>90,230</u>

INFRASTRUCTURE MAINTENANCE

Facilities

	Original Request	Revised Request	Funding Source		
			Infrastructure Fund Current Envelope	Prior Years	From Other Reserves Grants etc.
Facilities					
Energy Saving Projects					
Lighting Upgrade - Ice Arena	35,500	-			-
Main Pool Overhead Lighting LED Upgrade - Aquatic Centre	18,000	18,000			18,000
Upgrade Lights to Energy Efficient Technology - Community Centre Parkade	24,000	24,000			24,000
Gymnasium and Activity Room Lighting Replacement - Gleneagles Community Centre	28,000	28,000			28,000
Garage Highbay Light Upgrade - Operations Centre	9,800	9,800			9,800
Energy Conservation for Computers	8,000	8,000			8,000
	<u>123,300</u>	<u>87,800</u>			<u>87,800</u>
Accessibility Projects					
Install Ramp at Music Box Door	20,000	-			-
Install Automated Door Openers in the Main Entrance to the Silk Purse	10,000	-			-
Install Pathway Markings to Exterior Walkways to Assist the Visually Impaired at the West Vancouver Community Centre Site	20,000	-			-
	<u>50,000</u>	<u>-</u>			<u>-</u>
Emergency Management Projects					
Install an Electrical Receptacle to Accommodate a Portable Generator in the Senior's Activity Centre	30,000	-			-
Install an Electrical Receptacle to Accommodate a Portable Generator in the Gleneagles Community Centre	30,000	-			-
Portable Emergency Generator	75,000	-			-
	<u>135,000</u>	<u>-</u>			<u>-</u>
Facility Maintenance / Upgrades					
Roof Replacement - Navy Jack House	47,000	47,000			47,000
Office Renovations to 2nd Floor of Operations Centre	47,500	25,000			25,000
Office Renovations to 3rd Floor of Municipal Hall	49,000	25,000			25,000
Office Modifications to 2nd Floor of Municipal Hall	63,000	25,000			25,000
Office Modifications to Lower Main at Municipal Hall	49,500	49,500			49,500
Upgrades to Municipal Rental Facilities	40,000	40,000			40,000
Modify the Stairs and Railings at the Music Box to Comply with the Building Code	20,000	-			-
Renovate the Ice Arena Upper Meeting Room to Accommodate the Facilities and Asset Department's Administration Offices.	30,000	10,000			10,000
Install Security System for the Fire Museum and Archive	5,000	-			-
Install a Ventilation System in the Hose Tower in Fire Hall #	7,500	7,500			7,500
Install a Paint Interceptor in the Art Studio Sink at the West Vancouver Community Centre	5,000	5,000			5,000
Minor Renovations at Municipal Hall	20,000	20,000			20,000
Cafe Gates Replacement - Seniors' Centre (Facilities Request)	5,500	5,500	5,500		
Pottery Kiln Shed - Gleneagles Community Centre	48,000	48,000	24,000		24,000
Customer Service Area - Gleneagles Community Centre	7,400	-	-		
Community Consultation - Change Room Design - Aquatic Centre	5,000	-	-		
	<u>449,400</u>	<u>307,500</u>	<u>29,500</u>		<u>278,000</u>
	<u>757,700</u>	<u>395,300</u>	<u>29,500</u>	<u>-</u>	<u>365,800</u>

INFRASTRUCTURE MAINTENANCE

Fleet

	Original Request	Revised Request	Funding Source		
			Infrastructure Fund Current Envelope	Prior Years	From Other Reserves Grants etc.
Financial Services					
Purchasing/Stores forklift.	41,000	41,000	41,000		
Facilities service van.	72,000	-	-		
	<u>113,000</u>	<u>41,000</u>	<u>41,000</u>		
Police Services					
Replace Frontline Patrol Vehicle (1)	48,055	48,055	48,055		
Replace Frontline Patrol Vehicle (2)	47,474	47,474	47,474		
Replace Frontline Traffic Vehicle	45,849	45,849	45,849		
	<u>141,378</u>	<u>141,378</u>	<u>141,378</u>		
Fire & Rescue Services					
Jeep Patriot, 4 wheel drive	35,000	35,000	35,000		
Dodge 1500 crew cab, 4 wheel drive	47,000	-	-		
Replacement of F033-1990 Engine	263,000	263,000			263,000
Equipment: F033 Pierce Arrow-XT Pumper	32,784	32,784	32,784		
Replacement of F031-1995 Mack Anderson	350,686	-	-		
	<u>728,470</u>	<u>330,784</u>	<u>67,784</u>		<u>263,000</u>
Engineering and Transportation					
Tandem Crane Truck.	301,000	301,000	301,000		
Backhoe/loader	128,400	-	-		
Tandem axle dump truck	175,000	-	-		
Utilities (electrician's) service truck.	36,000	36,000	36,000		
Utilities service truck.	135,000	-	-		
	<u>775,400</u>	<u>337,000</u>	<u>337,000</u>		
Lands, Bylaws, First Nations and Legal Affairs					
Ford Fusion (Bylaws)	16,000	16,000	16,000		
Parks and Community Services					
Single rear axle dump truck.	68,500	68,500	68,500		
3/4 ton pick, 4 wheel drive.	35,000	-	-		
Parks utility vehicle.	18,500	-	-		
Ride-on mower.	41,000	41,000	41,000		
Turf vacuum, tow behind	36,000	36,000	36,000		
	<u>199,000</u>	<u>145,500</u>	<u>145,500</u>		
Total Replacement Vehicles	<u>1,973,248</u>	<u>1,011,662</u>	<u>748,662</u>		<u>263,000</u>
Trade-In recoveries	(61,300)	(51,500)	(51,500)		
	<u>1,911,948</u>	<u>960,162</u>	<u>697,162</u>	<u>-</u>	<u>263,000</u>

INFRASTRUCTURE MAINTENANCE

Grounds & Parks

	Original Request	Revised Request	Funding Source		
			Infrastructure Fund Current Envelope	Infrastructure Fund Prior Years	From Other Reserves Grants etc.
Culture, Environment and Partnerships					
Public Art Implementation	25,000	15,000	15,000		
Public Art Repair & Maintenance	35,000	15,000	15,000		
Cypress Creek Fan (Sea Level Rise Study)	49,000	-	-		
Environmental Protection and Enhancement	150,000	100,000	-		100,000
	<u>259,000</u>	<u>130,000</u>	<u>30,000</u>		<u>100,000</u>
Parks and Community Services					
Assessment of Lighthouse Park Parking Lot/Washrooms Assessment	20,000	20,000	20,000		
Community Consultation -Skate Park - Ambleside	5,000	-	-		
Bamboo Removal & Revegetation - Centennial Seawalk	45,000	-	-		-
Parks Infrastructure Repairs/Replacements	10,000	10,000	10,000		
Light Path from Ambleside D & E, to Field House	107,000	-	-		
Caulfeild Park Plan Implementation	10,000	10,000	10,000		
Accessibility Upgrades - Memorial Park	128,000	-	-		
Replacement/Repair of Trails and Trail Structures	85,000	85,000	85,000		
Access and Repair District Piers	45,000	45,000	45,000		
Crown Lifting of Trees in Ambleside, Dundarave & Horseshoe Bay Business Areas	45,000	45,000	45,000		
Conversion of Temporary Parking to Tennis Courts - CC	110,000	-	-		
Invasive Plant Species Management - PMP	-	100,000	100,000		
John Lawson Park Picnic Shelter	-	100,000			100,000
Park Dedication	-	25,000			25,000
	<u>610,000</u>	<u>440,000</u>	<u>315,000</u>		<u>125,000</u>
	<u>869,000</u>	<u>570,000</u>	<u>345,000</u>	<u>-</u>	<u>225,000</u>

INFRASTRUCTURE MAINTENANCE

Transportation

	Original Request	Revised Request	Funding Source		
			Infrastructure Fund Current Envelope	Infrastructure Fund Prior Years	From Other Reserves Grants etc.
Annual Roads Program					
Road and Pavement Infrastructure	2,040,000	1,940,000	1,630,000		310,000
Transportation Support Infrastructure	700,000	655,000	655,000		
Bridge and Structural Infrastructure	605,000	455,000	455,000		
Cycling Infrastructure	130,000	65,000	65,000		
Pedestrian Infrastructure	125,000	100,000	100,000		
	3,600,000	3,215,000	2,905,000	-	310,000



10. Utility & Other Funds

Water Utility. 174
Sewer Utility. 187
Solid Waste Utility 199
Golf. 214
Cemetery 218
Transit 222
District Lands Stewardship 227

WATER UTILITY

WATER SUPPLY AND TREATMENT • WATER DISTRIBUTION AND OPERATIONS • WATER INFRASTRUCTURE MANAGEMENT



Engineering’s Water Utility provides a safe and continuous supply of drinking water to residents by providing and maintaining water mains, valves, reservoirs, pump stations and treatment. This utility also includes the operation of the District’s state-of-the-art Eagle Lake and Montizambert Creek membrane filtration facilities. The District also supplements water provided from its own sources through purchases of bulk treated water from Metro Vancouver.

2013 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

Public Safety Building

- assisted with identifying infrastructure improvements, such as water mains to support development of the Public Safety Building site, leading to a detailed Servicing Plan

Ambleside/Waterfront Development

- supported redevelopment of Ambleside through rehabilitation of water infrastructure

Municipal Services and Finances

- developed integrated Capital Plan for infrastructure (above ground and below ground)
- continued detailed condition assessment of utilities infrastructure assets
- continued benchmarking performance of engineering utilities
- continued implementation of Maintenance Management System software for engineering infrastructure

2013 OPERATIONAL ACCOMPLISHMENTS

- complete re-vegetation plan for Black Creek Diversion works

2014 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

Public Safety Building

- provide Engineering support to Facilities for design and construction phase of Public Safety Building project with respect to servicing requirements

Ambleside/Waterfront Development

- support redevelopment of Ambleside through rehabilitation of water infrastructure

Municipal Services and Finances

- refine the Integrated Capital Plan related to roads and utilities infrastructure for long term capital planning purposes
- construct Phase 1 of 21st Street and Queens Avenue Intersection Upgrade
- complete annual maintenance activities and rehabilitation capital programs on time and on budget

WATER UTILITY

Statement of Operations

	Budget 2014		Actual 2013		Actual 2012	
	%	\$	%	\$	%	\$
Revenue						
User Fees	95.00%	11,022,500	92.89%	10,091,383	90.21%	9,490,692
Meter Rental Charges	4.74%	549,500	5.04%	547,923	5.27%	554,135
Micro Power Generation	0.26%	30,500	0.30%	32,163	0.26%	27,746
Developer Contributions	0.00%	–	1.33%	144,767	3.99%	419,601
Other Revenue	0.00%	–	0.43%	47,232	0.27%	28,370
	100.00%	11,602,500	100.00%	10,863,468	100.00%	10,520,544
Expenses						
Water Purchases	43.64%	2,695,800	43.28%	2,683,040	50.27%	2,992,398
Administration Charge	3.24%	200,000		150,000	2.52%	150,000
Operations and Maintenance	53.13%	3,282,000	54.30%	3,366,429	47.21%	2,810,033
	100.00%	6,177,800	97.58%	6,199,469	100.00%	5,952,431
		5,424,700		4,663,999		4,568,113
Capital						
Water System Rehabilitation		3,000,000		2,499,117		2,198,712
Montizambert Plant		–		–		20,702
Eagle Lake Development		–		32,513		440,766
		3,000,000		2,531,630		2,660,180
Debt Service						
Intrafund Debt		1,017,825		1,017,841		1,017,840
MFA Debt		1,048,975		1,048,975		1,048,975
		2,066,800		2,066,816		2,066,815
Transfer to/(from) Surplus		357,900		65,553		(158,882)

WATER UTILITY

Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction counts/activity levels				
	2013	2012	2011	2010	2009
Requests for service Commencing 2010, includes meter checks and leak detection work	1,562	1,176	1,617	1,729	825
Volume of water distributed - cubic meters	9,027,487	9,286,763	8,716,474	8,979,873	9,415,017
% of water from District sources	52%	47%	47%	53%	44%
# watermain breaks	15	25	34	20	37

TREND OF RESOURCE REQUIREMENTS

	2013	2012	2011	2010	2009
Salaries and Benefits	1,566,470	1,403,311	1,444,262	1,178,258	1,395,398
Supplies and Other Expenses	3,860,960	3,953,616	3,705,036	3,168,107	4,092,854
Debt Service	2,066,816	2,066,815	1,385,504	1,681,505	1,705,703
Capital Project Costs	2,531,630	2,660,180	2,545,072	3,275,584	1,358,153
Recoveries and Allocations	772,039	595,504	793,600	642,819	1,034,744
	10,797,915	10,679,426	9,873,474	9,946,273	9,586,852

COUNCIL AGENDA

Date: _____ Item # _____

Director

CAO

DISTRICT OF WEST VANCOUVER

750 17th STREET, WEST VANCOUVER, BC V7V 3T3

COUNCIL REPORT

Date: October 17, 2013

File: 1815-19

From: John McMahon, Manager, Roads and Utilities

Subject: **Water Utility Fees for 2014**

RECOMMENDED THAT:

1. Water Utility fees be increased for 2014 to the amounts set out in Schedule A of Amendment Bylaw No. 4774 as attached; and
 2. "Waterworks Regulation Bylaw No. 4490, 2006, Amendment Bylaw No. 4774, 2013" be read a first, second and third time.
-

Purpose

Further to Council's direction established during the 2013 rate setting exercise, this report presents information in support of proposed Water Utility fee adjustments and details the recommended increases for 2014.

1.0 Background

1.1 Prior Resolutions

This is an annually recurring utility fee amendment bylaw. The 2013 Waterworks Regulation Amendment Bylaw was adopted on December 3, 2012.

1.2 History

The District's Water Utility produces and delivers potable water to all residents and businesses within the municipality. Fees collected go directly to providing these services and can be broken down into four main areas:

1. Purchase of potable water from Metro Vancouver (MV);
2. Operation and maintenance of the Eagle Lake and Montizambert supply systems (dams, intakes, pumps, pipelines, treatment plants, chlorination stations, etc.);
3. Operation and maintenance of the distribution system (storage tanks, pump stations, valves, mains, etc.); and

4. Renewal of the supply and distribution systems (infrastructure management capital and debt servicing).

2.0 Policy

2.1 Policy

Historically the Water Utility has operated under a pay-as-you-go approach. All costs attributable to the production and delivery of potable water are borne by the utility and paid for in the year that they occur. Exceptions to this policy have been related to the investments made in universal metering and the development of the Eagle Lake water source.

2.2 Bylaw

The proposed Amendment Bylaw outlines the new fees to be levied in 2014. A minor change to the leak adjustment provision is also proposed in the bylaw amendment. This change expands the scope of permissible reasons to qualify for a leak adjustment, both to reduce the level of administration and to address resident concerns related to the location of unknown leaks.

3.0 Analysis

3.1 Discussion

Eagle Lake Development

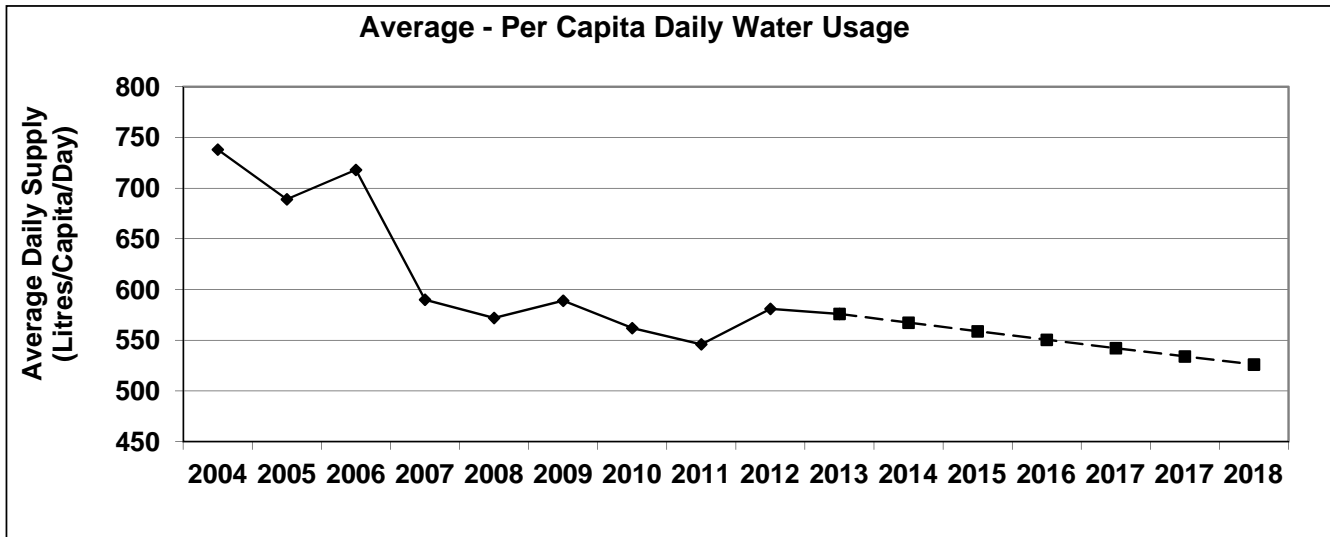
The Eagle Lake water source was developed over a series of years culminating in the commissioning of the membrane filtration plant in 2008. Approximately \$20 million has been invested to date in the Eagle Lake Development Plan, in part to offset the rising costs of water purchases from MV, but also to enhance the District's capability to be self-sufficient and redundant in its water supply. The plant currently supplies approximately 50% of the municipality's water at a unit cost below that available from MV (\$0.40/m³ versus \$0.62/m³). As a result, in 2014, use of the water source at Eagle Lake is expected to save the District approximately \$1.15 million, when compared to purchasing the equivalent amount of water at MV rates. Once the debt associated with the construction of the plant has been retired, these savings will increase.

Universal Metering

The District began billing all consumers for water consumption under a full user-pay, universally metered system in January 1, 2007. The Universal Metering Project was implemented to provide customer equity, to promote water conservation, and to detect leaks. Charges based on an escalating tariff structure and the actual volume consumed has resulted in an equitable framework that rewards conservation efforts.

Figure 1 shows the declining trend in overall water consumption. Between 2004 and 2013, total water consumption decreased by 22% with the largest reductions occurring in 2006 and 2007 due to residents' awareness of metering and the identification and repair of private service connection leaks downstream of the water meter.

Figure 1



Infrastructure Management

The District remains committed to developing a comprehensive infrastructure management plan for all District assets. Over the past number of years, particular focus has been paid to implementing an infrastructure management program for the Water Utility. This work included the completion of a high level infrastructure management study for the Water Utility in the fall of 2009 which outlined sustainable infrastructure replacement funding levels over the next 100 years. This baseline study has formed the basis for expanding the asset management program including the following initiatives:

- Continued condition assessment of Water Infrastructure to better refine our infrastructure management needs;
- Development of a coordinated capital plan between the Water, Sewer & Drainage, and Roads groups to ensure cost-effective delivery of capital renewal works; and
- Development of a Water Distribution Network Master Plan to identify capacity restrictions within the water system for subsequent incorporation into asset management efforts and in response to new development and changing water demands.

Five Year Financial Plan (2014-2018)

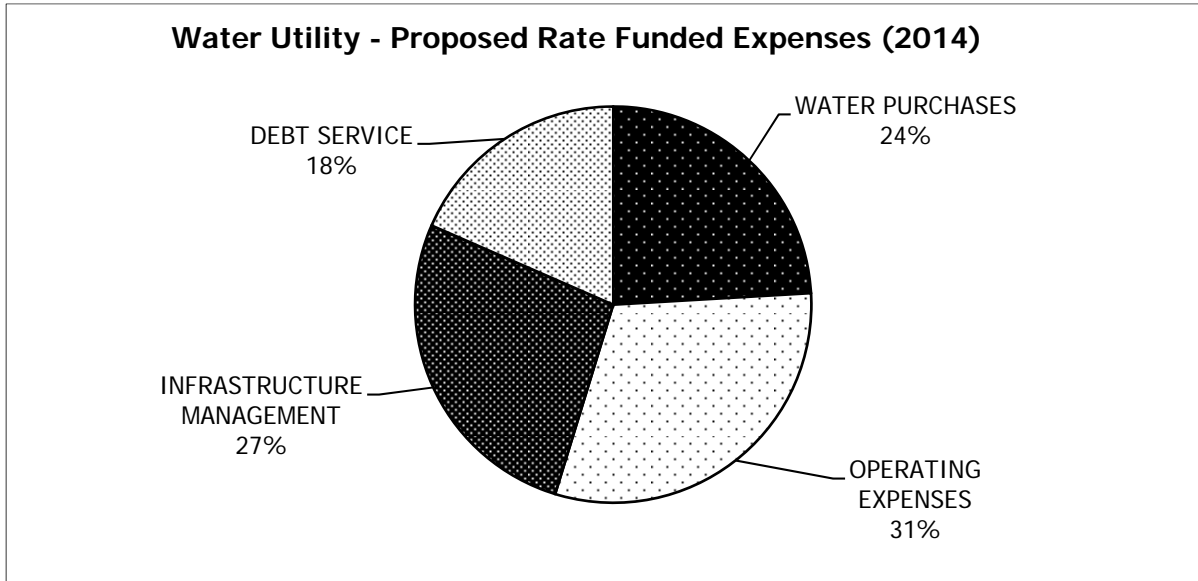
The Five Year Financial Plan (2014-2018) for the Water Utility is shown as Appendix 1. Short and long term cost drivers incorporated into the Five Year Financial Plan are provided below.

- The MV rate increase for bulk treated water in 2014 is 7.0% with additional increases for 2015 to 2018 projected at 8.1%, 7.9%, 8.6% and 4.9% respectively. These projections are roughly consistent relative to increases predicted last year with some values increasing and some decreasing. Generally, the rates have been marginally reduced for 2014 and 2015 but have increased for 2016-2018.
- The Water Asset Management Plan indicates that the annual replacement requirement over the next 100 years is \$3.7 million (in 2009 dollars). This compares to a current capital budget of approximately \$2.5 million. Further to Council's direction first provided during the 2010 rate setting exercise, a further increase of \$500,000 is proposed in 2014.
- An annual increase of \$300,000 is proposed for 2015-2020 to achieve the CPI adjusted long term infrastructure funding level by 2020 (\$4.8 million). This is marginally slower than previously projected. With the significant MV sewer rate increases anticipated due to the construction of the Secondary Upgrade to the Lions Gate Wastewater Treatment Plant, it was felt that a more balanced approach across the Utilities was appropriate. The revised plan will result in all three asset groups achieving the CPI adjusted long term infrastructure funding levels in the same year.
- A \$10,000 increase to the training budget has been incorporated into the 2014 operating budget to address the technical training staff require to maintain legal certification. This represents an increase of less than 0.1% relative to the 2013 Water Utility budget and is well within the annual variation in revenue due to weather conditions. As such it has a negligible effect on the proposed 2014 Water Utility Rates.

Financial impacts associated with the renewal/rehabilitation costs associated with aging MV infrastructure remains unknown and thus has not been included at this time. These costs are anticipated to be reflected in future increases to the MV water rate.

Figure 2 shows the breakdown of the proposed Water Utility expenditures for 2014.

Figure 2



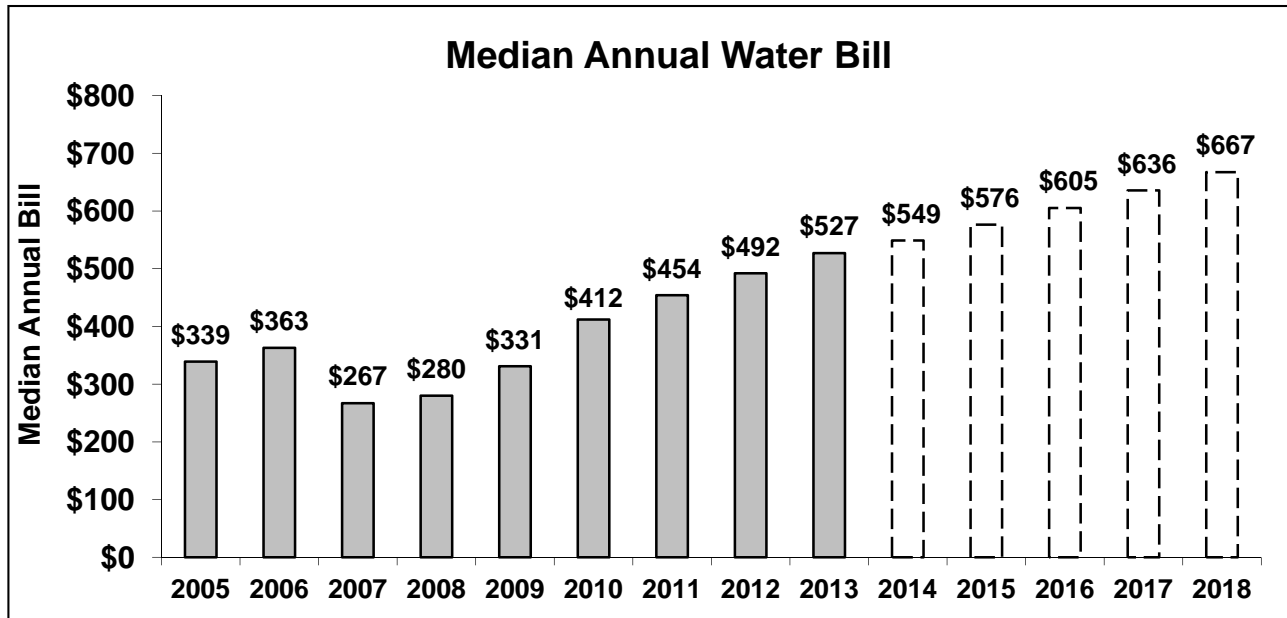
The revenue requirements anticipated for the 2014-2018 budget years are projected to be 5% for each year of the financial plan. These estimates are subject to change with continuing efforts related to development of the asset management program, fluctuations in the cost of bulk water from Metro Vancouver, and the potential to increase usage of Eagle Lake water within the District as the system is further optimized.

The reduction from 8% predicted last year to 5% this year is partially attributed to a reduction in the Metro Vancouver bulk water rate for 2014 as well as the reduction in the rate of capital funding increases described above. While there is uncertainty associated with MV rate projections and they are expected to increase in future years, at this time the historical practice of transferring Metro Vancouver costs directly to West Vancouver rate payers has been maintained.

The predicted annual charge for the median single family household in 2014 is \$549. This represents an increase of \$22 or 4% over 2013. The difference in the percentage associated with the total revenue increase and the median user increase can be attributed to the metered rate structure, the unique nature of water usage for individuals, and the split between base and variable charges.

Figure 3 illustrates the historical and proposed median customer bill for single family dwellings in the District between 2005 and 2018.

Figure 3



The increase to the Water Utility bill can be primarily attributed to the proposed increases for infrastructure renewal. These increases have been partially offset by savings associated with reductions in the amount of water purchased from Metro Vancouver due to ongoing conservation and optimization efforts at the Eagle Lake water source.

3.2 Sustainability

The District's universal metering program provides the ability for residents to monitor and control their water usage which helps to foster conservation.

3.3 Consultation

Consultation is provided as part of the circulation of this Council Report and the attached amendment bylaws.

3.4 Communications Process

See above for consultation.

4.0 Options

Staff recommend an overall revenue increase of 5% be approved for 2014. This results in a quarterly charge for single family, multi-family and commercial class users, as specified in Schedule A of Waterworks Regulation Bylaw No. 4490, 2006, Amendment Bylaw No. 4774, 2013 (Appendix 2). Alternatively, Council could request additional information of staff prior to consideration of the 2014 Water Utility rates.

Date: October 17, 2013
From: John McMahon, Manager, Roads and Utilities
Subject: **Water Utility Fees for 2014**

Page 7

Author: _____
John McMahon, Manager, Roads and Utilities

Concurrence: _____
Michael Koke, Chief Financial Officer

Appendices:

- Appendix 1 Water Utility 5 Year Financial Plan (2014-2018)
- Appendix 2 Waterworks Regulation Bylaw No. 4490, 2006, Amendment Bylaw No. 4774, 2013

WATER UTILITY

Rate Setting Model

Revenue Requirements	2013	2014	2015	2016	2017	2018
	Actual	Proposed	Projected	Projected	Projected	Projected
Revenues						
Utility Fee Revenue	10,091,383	11,022,500	11,573,600	12,152,300	12,759,900	13,397,900
Meter Rental Charges	547,923	549,500	549,500	549,500	549,500	549,500
Micro Power Generation	32,163	30,500	30,500	30,500	30,500	30,500
Developer Contributions	121,523	-	-	-	-	-
Other Revenue	70,476	-	-	-	-	-
Total Revenues	10,863,468	11,602,500	12,153,600	12,732,300	13,339,900	13,977,900
Expenses						
Operating Expenses	6,199,469	6,177,800	6,430,800	6,691,500	6,987,000	7,177,500
Debt Service	2,066,816	2,066,800	2,066,800	2,066,800	2,066,800	2,066,800
Infrastructure Management Program	2,499,117	3,000,000	3,300,000	3,600,000	3,900,000	4,200,000
Eagle Lake Development	32,513	-	-	-	-	-
Total Expenses	10,797,915	11,244,600	11,797,600	12,358,300	12,953,800	13,444,300
Annual Surplus / (-Deficiency)	65,553	357,900	356,000	374,000	386,100	533,600
Annual Rate Revenue Requirement		5%	5%	5%	5%	5%
Metro Vancouver Rate Increases		7.0%	8.1%	7.9%	8.6%	4.9%

Operating Expenses	2013	2014	2015	2016	2017	2018
Water Consumed @ GVRD Rate	5,534,020	5,752,400	6,262,200	6,906,200	7,353,400	7,693,200
Less Water Consumed Own Source	(2,850,980)	(3,056,600)	(3,379,100)	(3,829,300)	(4,049,300)	(4,268,200)
Water Purchased from GVRD	2,683,040	2,695,800	2,883,100	3,076,900	3,304,100	3,425,000
Administration Fee	150,000	200,000	200,000	200,000	200,000	200,000
Operations Centre	122,795	131,600	134,200	136,900	139,700	142,400
Meters Maintenance	242,865	214,100	218,400	222,700	227,200	231,700
System Operating						
Administration	452,512	501,100	511,100	521,300	531,800	542,400
Supply	479,077	466,700	476,000	485,600	495,300	505,200
Distribution	1,446,988	1,382,800	1,410,600	1,438,700	1,467,400	1,496,800
Membrane Filtration	622,192	585,700	597,400	609,400	621,500	634,000
Total	6,199,469	6,177,800	6,430,800	6,691,500	6,987,000	7,177,500

Infrastructure Management	2013	2014	2015	2016	2017	2018
Long Term - Infrastructure Management						
Eagle Lake Development	32,513	-	-	-	-	-
Infrastructure Management	2,499,117	3,000,000	3,300,000	3,600,000	3,900,000	4,200,000
Total	2,531,630	3,000,000	3,300,000	3,600,000	3,900,000	4,200,000
Funding Sources						
Rate/Reserve Funding	2,531,630	3,000,000	3,300,000	3,600,000	3,900,000	4,200,000
Total	2,531,630	3,000,000	3,300,000	3,600,000	3,900,000	4,200,000

WATER UTILITY

Schedule C to Bylaw No. 4780,2014

5 Year Financial Plan				
2014	2015	2016	2017	2018

WATER UTILITY

Revenue

User Fees	11,022,500	11,573,600	12,152,300	12,759,900	13,397,900
Meter Rental Charges	549,500	549,500	549,500	549,500	549,500
Micro Power Generation	30,500	30,500	30,500	30,500	30,500
	<u>11,602,500</u>	<u>12,153,600</u>	<u>12,732,300</u>	<u>13,339,900</u>	<u>13,977,900</u>

Expenditure

Water Purchases	2,695,800	2,883,100	3,076,900	3,304,100	3,425,000
System Operating	3,482,000	3,547,700	3,614,600	3,682,900	3,752,500
System Replacements	3,000,000	3,300,000	3,600,000	3,900,000	4,200,000
Debt Service	2,066,800	2,066,800	2,066,800	2,066,800	2,066,800
Transfer to (from) Surplus	357,900	356,000	374,000	386,100	533,600
	<u>11,602,500</u>	<u>12,153,600</u>	<u>12,732,300</u>	<u>13,339,900</u>	<u>13,977,900</u>

WATER UTILITY

Consolidated Long-term Debt Projections

2014	2015	2016	2017	2018
------	------	------	------	------

DEBT PRINCIPAL BALANCES

Water Utility Fund

Issued and outstanding:

Infrastructure - 1997	218,520	149,204	76,421	-	-
Infrastructure - 2005	1,482,606	1,372,672	1,258,341	1,139,436	1,015,776
Universal Metering	4,377,017	4,012,451	3,633,303	3,238,988	2,828,901
Eagle Lake Development Plan - 2009	1,881,654	1,787,682	1,689,951	1,588,311	1,482,606
	<u>7,959,797</u>	<u>7,322,009</u>	<u>6,658,016</u>	<u>5,966,735</u>	<u>5,327,283</u>

DEBT SERVICE REQUIREMENTS

Water Utility Fund

Infrastructure - 1997	78,442	78,442	78,442	78,442	-
Infrastructure - 2005	186,948	186,948	186,948	186,948	186,948
Universal Metering	593,647	593,647	593,647	593,647	593,647
Eagle Lake Development Plan - 2009	189,938	189,938	189,938	189,938	189,938
	<u>1,048,975</u>	<u>1,048,975</u>	<u>1,048,975</u>	<u>1,048,975</u>	<u>970,533</u>

DEBT BORROWING CAPACITY

Borrowing capacity is defined in legislation as a function of liability servicing costs, which are determined with reference to prescribed annual revenues. In very general terms, the ceiling on debt servicing costs equals 25% of the prior year's prescribed revenues. In turn, 20% of that amount may be incurred without the assent of electors. The limits on future principal borrowings are then calculated with reference to projected future interest rates and anticipated amortization periods.

Based on 2013 revenues, the District's borrowing capacity is approximately as follows:

	2014		2015	
	Assent Free	Total Capacity	Assent Free	Total Capacity
Liability Servicing Limit	5,458,113	27,290,564	5,458,113	27,290,564
Actual Debt Servicing Costs	<u>1,048,975</u>	<u>1,048,975</u>	<u>1,048,975</u>	<u>1,048,975</u>
Liability Servicing Capacity Available	<u>4,409,138</u>	<u>26,241,589</u>	<u>4,409,138</u>	<u>26,241,589</u>
Estimated Borrowing Capacity, in millions	<u>49.0</u>	<u>291.6</u>	<u>49.0</u>	<u>291.6</u>

SEWER UTILITY

SEWAGE TREATMENT • SEWAGE COLLECTION AND OPERATIONS • DRAINAGE OPERATIONS AND MAINTENANCE • SEWER AND DRAINAGE INFRASTRUCTURE MANAGEMENT



The Sewer and Drainage Utility provides sanitary sewer and storm drainage services by providing and maintaining pipes, manholes, culverts, sewage lift stations and the Citrus Wynd Wastewater Treatment Plant.

2013 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

Public Safety Building

- assisted with identifying infrastructure improvements, such as sanitary sewers and storm waste management to support development of the Public Safety Building site, leading to a detailed Servicing Plan

Ambleside/Waterfront Development

- supported redevelopment of Ambleside through rehabilitation of sanitary and storm drain infrastructure

Municipal Services and Finances

- developed integrated Capital Plan for infrastructure (above ground and below ground)
- continued detailed condition assessment of utilities infrastructure assets
- continued benchmarking performance of engineering utilities
- continued implementation of Maintenance Management System software for engineering infrastructure
- advocated for municipal interests associated with Metro Vancouver's Secondary Upgrade of the Lions Gate Waste Water Treatment Plant
- completed stakeholder consultation on Integrated Storm water management plan

2014 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

Public Safety Building

- provide Engineering support to Facilities for design and construction phase of Public Safety Building project with respect to servicing requirements

Ambleside/Waterfront Development

- support redevelopment of Ambleside through rehabilitation of sanitary and storm drain infrastructure

Municipal Services and Finances

- refine the Integrated Capital Plan related to roads and utilities infrastructure for long term capital planning purposes
- construct Phase 1 of 21st Street and Queens Avenue Intersection Upgrade
- complete annual maintenance activities and rehabilitation capital programs on time and on budget

SEWER UTILITY

Statement of Operations

	Budget 2014		Actual 2013		Actual 2012	
	%	\$	%	\$	%	\$
Revenue						
User Fees	98.39%	12,193,600	95.21%	10,498,631	92.77%	9,732,474
Development Cost Charges	1.61%	200,000	2.72%	300,000	3.81%	400,000
Developer Contributions	0.00%	–	2.02%	223,108	3.42%	358,303
Other Revenue	0.00%	–	0.05%	5,451	0.00%	–
	100.00%	12,393,600	100.00%	11,027,190	100.00%	10,490,777
Expenses						
GVSDD Levy	71.67%	6,033,100	69.44%	5,482,743	72.06%	5,704,546
Administration Charge	2.38%	200,000	1.90%	150,000	1.89%	150,000
Sanitary Operations & Maintenance	15.03%	1,264,900	18.28%	1,443,720	15.44%	1,222,197
Storm Operations & Maintenance	10.93%	920,100	10.38%	819,677	10.61%	839,714
	100.00%	8,418,100	100.00%	7,896,140	100.00%	7,916,457
		3,975,500		3,131,050		2,574,320
Capital						
Sanitary System Rehabilitation		2,000,000		1,680,037		1,543,326
Storm/Drainage Rehabilitation		2,000,000		1,450,259		840,421
		4,000,000		3,130,296		2,383,747
Transfer to/(from) Surplus		(24,500)		754		190,573

SEWER UTILITY

Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction counts/activity levels				
	2013	2012	2011	2010	2009
Requests for service	720	706	672	631	679

TREND OF RESOURCE REQUIREMENTS

	2013	2012	2011	2010	2009
Salaries and Benefits	1,294,419	1,182,657	1,061,974	1,004,838	1,166,521
Supplies and Other Expenses	6,272,344	6,444,164	5,836,515	5,573,895	5,174,363
Capital Project Costs	3,130,296	2,383,747	2,359,138	1,168,439	724,917
Recoveries and Allocations	329,377	289,636	430,940	476,825	784,936
	11,026,436	10,300,204	9,688,567	8,223,997	7,850,737

DISTRICT OF WEST VANCOUVER
750 17th STREET, WEST VANCOUVER, BC V7V 3T3

COUNCIL REPORT

Date: October 16, 2013

File: 1765-01

From: John McMahon, Manager, Roads and Utilities

Subject: **Sewer Utility Fees for 2014**

RECOMMENDED THAT:

1. Sewer Utility fees be increased for 2014 to the amounts set out in Schedule “A” of Bylaw No. 4773 as attached; and
2. “Sewer and Drainage Utility Fee Bylaw No. 4538, 2007, Amendment Bylaw No. 4773, 2013” be read a first, second and third time.

Purpose

Further to Council’s direction established during the 2013 rate setting exercise, this report presents information in support of proposed Sewer Utility fee adjustments and details the recommended increases for 2014.

1.0 Background

1.1 Prior Resolutions

This is an annually recurring utility fee bylaw. The 2013 Sewer and Drainage Utility Fee Bylaw was adopted on December 3, 2012.

1.2 History

The District’s Sewer and Drainage Utility collects, treats, and disposes of sanitary sewage effluent and storm run-off for residents and businesses within the District of West Vancouver. Fees collected go directly to providing sewer and drainage services and can be broken down into four main areas:

1. Regional sewage treatment levy from Metro Vancouver (MV);
2. Operation and maintenance of the municipal Citrus Wynd Wastewater Treatment Plant;
3. Operation and maintenance of the sanitary sewer and storm drainage collection systems; and

- 4. Renewal of the sanitary sewer and drainage systems (infrastructure management capital).

2.0 Policy

2.1 Policy

Historically the Sewer and Drainage Utility has operated under a pay-as-you-go approach. All costs attributable to the collection and treatment of sewerage are borne by the utility and paid for in the year that they occur.

2.2 Bylaw

The proposed Amendment Bylaw outlines the new fees to be levied in 2014.

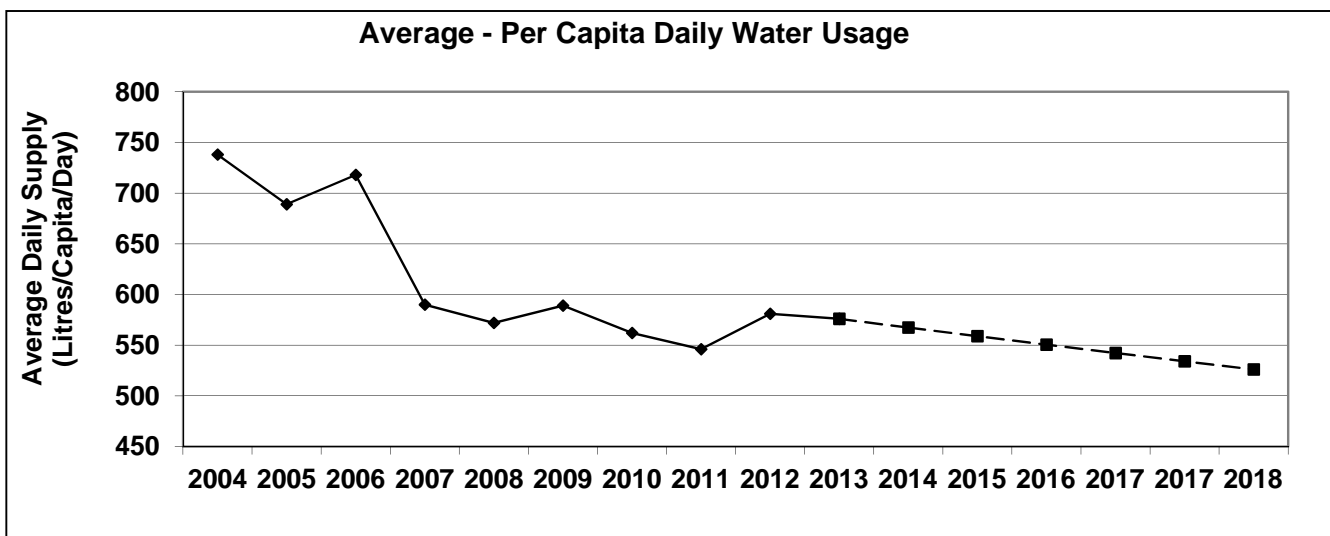
3.0 Analysis

3.1 Discussion

Key Performance Indicators (Average Water Consumption per Capita)

Figure 1 shows the declining trend in overall water consumption since 2004 (as represented by average daily per capita supplied volume). Between 2004 and 2013, total water consumption decreased by 22% with the largest reductions occurring in 2006 and 2007 due to residents' awareness of metering and the identification and repair of private service connection leaks downstream of the water meter. Water consumption, serves as a proxy to annual sewer usage, due to the difficulties associated with accurately metering sewer usage. Currently single family homes are billed based on their annualized winter water consumption.

Figure 1



Infrastructure Management Program

The District remains committed to developing a comprehensive infrastructure management plan for all District assets. Over the past number of years particular focus has been paid to implementing an infrastructure management program for the Sewer and Drainage Utility. This work included the completion of a high level infrastructure management study for the Sewer and Drainage Utility in the fall of 2009 which outlined sustainable infrastructure replacement funding levels over the next 100 years. This baseline study has formed the basis for expanding the asset management program including the following upcoming initiatives:

- Continued condition assessment of Sanitary and Drainage Infrastructure to better refine our infrastructure management needs;
- Development of a coordinated capital plan between the Water, Sewer & Drainage, and Roads groups to ensure cost-effective delivery of capital renewal works; and
- Development of a Sewer Collection System Master Plan and Integrated Stormwater Management Plans to identify capacity restrictions within the systems for subsequent incorporation into asset management efforts and in response to new development and changing demands.

Five Year Financial Plan (2014-2018)

The Five Year Financial Plan (2014- 2018) for the Sewer and Drainage Utility is shown as Appendix 1. Short and long term cost drivers that have been incorporated into the Five Year Financial Plan are provided below:

- The MV increase to the West Vancouver portion of the regional sewer levy is 3.0% in 2014 with additional increases for 2015 to 2018 projected at 4.0%, 5.0%, 6.0%, and 6.5% respectively. These projections are higher than predicted last year for the same time period.
- The Sewer & Drainage Asset Management Plan indicates that the annual replacement requirement over the next 100 years is approximately \$3.5 million and \$3.7 million (in 2009 dollars) for sanitary and drainage infrastructure respectively. This compares to a current capital budget of approximately \$1.7 million and \$1.6 million. Further to Council's direction first provided during the 2010 rate setting exercise, increases of \$300,000 and \$400,000 are proposed for sanitary and drainage capital programs in 2014.
- Annual increases of \$450,000 for each asset group is proposed to achieve the CPI adjusted long term infrastructure funding level by 2020 (approximately \$4.6 million and \$4.8 million respectively). With the significant MV sewer rate increases anticipated due to the construction of the Lions Gate Sewage Treatment Plan, it was felt that a more balanced approach across the Utilities

was appropriate. The revised plan will result in all three asset groups achieving the CPI adjusted long term infrastructure funding levels in the same year.

- A \$15,000 increase to the training budget has been incorporated into the 2014 operating budget to address the technical training staff require to maintain legal certification. This represents an increase of approximately 0.1% relative to the 2013 Sewer and Drainage Utility budget and is well within the annual variation in revenue. As such it has a negligible effect on the proposed 2014 Sewer and Drainage Utility Rates.
- Similarly, the budget for operation of the Citrus Wynd Wastewater Treatment Plant has been increased by \$25,000 to address deficiencies identified in a recent process audit. This also has negligible impact to the proposed rate increases.

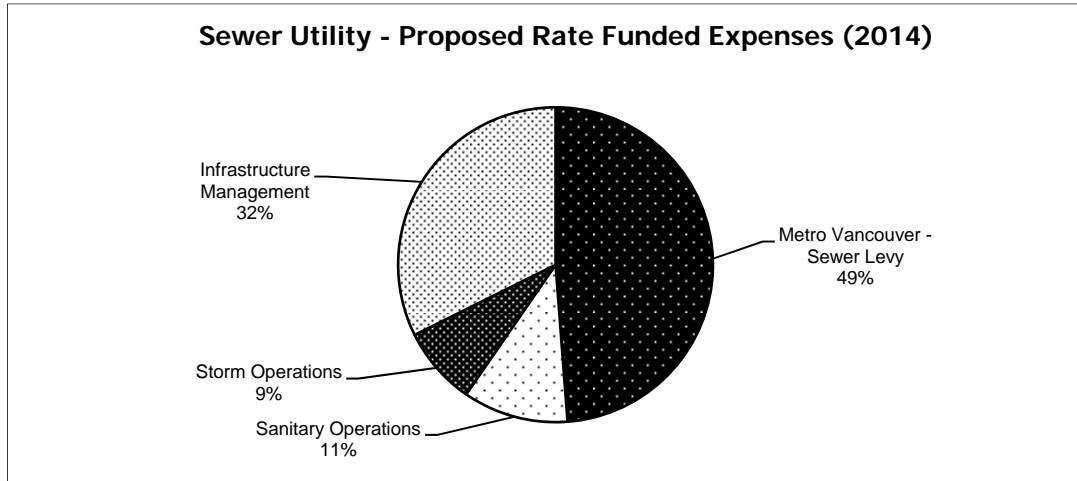
Financial impacts associated with the following factors remain unknown and thus have not been included at this time:

- Costs associated with the District's share of the construction of a new secondary upgrade of the Lions Gate Wastewater Treatment Plant. The MV rate increases presented above are the average for the Lower Mainland. Preliminary rate increases recently circulated suggest that MV rates for North Shore municipalities will be considerably higher than these region wide estimates. At this time these estimates are dependent on many factors and are not reliable for use in financial planning.
- Renewal/rehabilitation costs associated with aging MV infrastructure, which would be reflected in additional increases to the regional sewer levy in future years; and

3.2 2013 – Sewer Utility Expenditures

Figure 2 shows the breakdown of the proposed Sewer Utility expenses for 2014. It should be noted that the current MV sewer levy accounts for 49% of the total expenses in the utility.

Figure 2

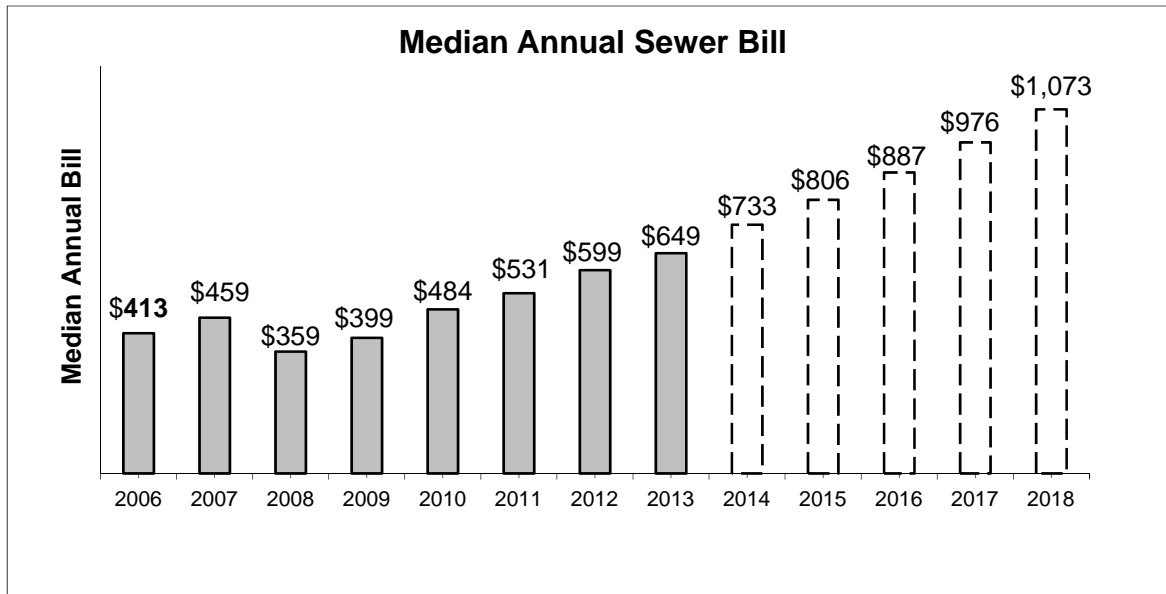


The revenue requirements anticipated for the 2014-2018 budget years are projected to be 11% for each year of the financial plan. These estimates are subject to change with continuing efforts related to development of the asset management program as well as fluctuations in the cost of sewage treatment by Metro Vancouver.

The increase from the 8% annual increase predicted last year to 11% this year is attributed to an increase in the Metro Vancouver sewer treatment levy projections, as well as the adjustments to the timing of increases to the infrastructure renewal funding. While there is uncertainty associated with these projections and they are expected to increase in future years, at this time the historical practice of transferring Metro Vancouver costs directly to West Vancouver rate payers has been maintained. This represents an increase of approximately \$32 when compared to the predicted median rate payer increase projected last year.

This overall revenue requirement will result in predicted annual charges of \$733 for the median single family household. This represents an increase of \$84 or 13% over 2013. Figure 3 illustrates the historical and proposed median customer bill for single family dwellings in the District from 2006 to 2018.

Figure 3



3.3 Sustainability

The District's universal metering program provides the ability for residents to monitor and control their water usage which helps to foster conservation. As the sanitary sewage use is closely related to the quantity of water used, conservation also results in savings for residents on their Sewer and Drainage Utility bills.

3.4 Consultation

Consultation is provided as part of the circulation of this Council Report and the attached amendment bylaws.

3.5 Communications Process

See above for consultation.

4.0 Options

Staff recommends an overall revenue increase of 11% be approved for 2014. This results in quarterly charges for single family, multi-family and commercial class users, as specified in Schedule "A" of Sewer and Drainage Utility Fee Bylaw No. 4538, 2007, Amendment Bylaw No. 4773, 2013 (Appendix 2). Alternatively, Council could request additional information of staff prior to consideration of the 2014 Sewer Utility rates.

Date: October 16, 2013
From: John McMahon, Manager, Roads And Utilities
Subject: **Sewer Utility Fees for 2014**

Page 7

Author: _____
John McMahon, Manager, Roads and Utilities

Concurrence: _____
Michael Koke, Director, Financial Services

Appendices:

- Appendix 1 Sewer and Drainage Utility 5 Year Financial Plan (2014-2018)
- Appendix 2 Sewer and Drainage Utility Fee Bylaw No. 4538, 2007, Amendment Bylaw No. 4773, 2013

SEWER UTILITY

Rate Setting Model

Revenue Requirements	2013	2014	2015	2016	2017	2018
	Actual	Proposed	Projected	Projected	Projected	Projected
Revenues						
Utility Fee Revenue	10,498,631	12,193,600	13,534,900	15,023,700	16,676,300	18,510,700
Storm Drainage DCC's	300,000	200,000	100,000	-	-	-
Developer Contributions	223,108	-	-	-	-	-
Other Revenue	5,451	-	-	-	-	-
Total Revenues	11,027,190	12,393,600	13,634,900	15,023,700	16,676,300	18,510,700
Expenses						
Operating Expenses	7,896,140	8,418,100	8,703,100	9,061,400	9,502,100	10,002,400
Sanitary Infrastructure	1,680,037	2,000,000	2,450,000	2,900,000	3,350,000	3,800,000
Storm Infrastructure	1,450,259	2,000,000	2,450,000	2,900,000	3,350,000	3,800,000
Total Expenses	11,026,436	12,418,100	13,603,100	14,861,400	16,202,100	17,602,400
Annual Surplus / (Deficiency)	754	(24,500)	31,800	162,300	474,200	908,300
Rate Revenue Requirement Increase		11%	11%	11%	11%	11%
Metro Vancouver Rate Increases		3.0%	4.0%	5.0%	6.0%	6.5%

Operating Expenses	2013	2014	2015	2016	2017	2018
GVSDD Levy	5,482,743	6,033,100	6,274,400	6,588,100	6,983,400	7,437,300
Administration Fee	150,000	200,000	200,000	200,000	200,000	200,000
Sanitary Operating & Maintenance	1,443,720	1,264,900	1,290,200	1,316,000	1,342,300	1,369,200
Storm Operating & Maintenance	819,677	920,100	938,500	957,300	976,400	995,900
Total	7,896,140	8,418,100	8,703,100	9,061,400	9,502,100	10,002,400

Infrastructure Management	2013	2014	2015	2016	2017	2018
Long Term - Infrastructure Management						
Storm Infrastructure	1,680,037	2,000,000	2,450,000	2,900,000	3,350,000	3,800,000
Sanitary Infrastructure	1,450,259	2,000,000	2,450,000	2,900,000	3,350,000	3,800,000
Total	3,130,296	4,000,000	4,900,000	5,800,000	6,700,000	7,600,000
Funding Sources						
Storm Drainage DCC's	300,000	200,000	100,000	-	-	-
Rate Funding - Storm	1,380,037	1,800,000	2,350,000	2,900,000	3,350,000	3,800,000
Rate Funding - Sanitary	1,450,259	2,000,000	2,450,000	2,900,000	3,350,000	3,800,000
Total	3,130,296	4,000,000	4,900,000	5,800,000	6,700,000	7,600,000

SEWER UTILITY

Schedule C to Bylaw No. 4780,2014

5 Year Financial Plan				
2014	2015	2016	2017	2018

SEWER UTILITY

Revenue

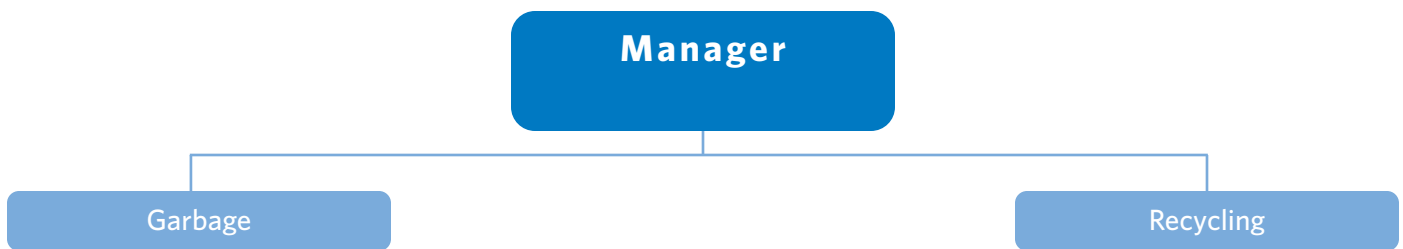
User Fees	12,193,600	13,534,900	15,023,700	16,676,300	18,510,700
Development Cost Charges	200,000	100,000	-	-	-
	<u>12,393,600</u>	<u>13,634,900</u>	<u>15,023,700</u>	<u>16,676,300</u>	<u>18,510,700</u>

Expenditure

GVSDD Levy	6,033,100	6,274,400	6,588,100	6,983,400	7,437,300
Administration Charge	200,000	200,000	200,000	200,000	200,000
Sanitary Operating	1,264,900	1,290,200	1,316,000	1,342,300	1,369,200
Storm Operating	920,100	938,500	957,300	976,400	995,900
Capital Program	4,000,000	4,900,000	5,800,000	6,700,000	7,600,000
Transfer to (from) Surplus	(24,500)	31,800	162,300	474,200	908,300
	<u>12,393,600</u>	<u>13,634,900</u>	<u>15,023,700</u>	<u>16,676,300</u>	<u>18,510,700</u>

SOLID WASTE UTILITY

GARBAGE • RECYCLING • YARD TRIMMINGS • GREEN CAN



The Solid Waste Utility is responsible for collecting and processing household garbage, yard trimmings, the Green Can and recyclables.

2013 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

Municipal Services and Finances

- advocated for municipal interests associated with inclusion of packaging and printed papers under the Extended Producer Responsibility regulations being considered by Multi Materials BC
- monitored and assessed implementation of Green Can Program
- transitioned to biweekly garbage collection in April 2013

2014 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

Public Safety Building

- provide Engineering support to Facilities for design and construction phase of Public Safety Building project with respect to servicing requirements

Municipal Services and Finances

- monitor and assess implementation of provincial recycling program through Multi Materials BC in May 2014

Environment, Parks and Upper Lands

- provide Engineering support to Parks as recycling options are expanded in business areas and destination parks

SOLID WASTE UTILITY

Statement of Operations

	Budget 2014		Actual 2013		Actual 2012	
	%	\$	%	\$	%	\$
Revenue						
Waste User Fees	62.30%	2,504,300	61.73%	2,532,072	59.97%	2,197,414
Recycling User Fees	35.12%	1,411,500	33.89%	1,389,965	33.24%	1,217,991
Tag Sales	0.37%	15,000	0.47%	19,447	0.30%	10,863
Contract/Material Revenue	2.21%	88,800	3.91%	160,468	6.49%	237,771
	100.00%	4,019,600	100.00%	4,101,952	100.00%	3,664,039
Expenses						
Management / Outreach / NSRP Garbage, Yard Trimmings, and FSR	11.22%	450,000	10.63%	422,988	9.52%	390,861
Garbage Collection Contract	13.71%	549,550	14.71%	585,265	17.07%	701,174
Yard Trimmings & FSR Collection	19.46%	780,000	20.30%	807,755	17.21%	706,698
Metro Vancouver Tipping Fees	20.33%	815,000	17.82%	708,911	20.37%	836,559
Hugo Ray - Landfill Monitoring	0.67%	26,700	0.46%	18,232	0.65%	26,750
Administration Charge	1.25%	50,100	1.26%	50,100	1.22%	50,100
Recycling						
Recycling Collection Contract	31.66%	1,269,450	29.43%	1,170,830	29.17%	1,197,971
Recycling Processing Costs	1.71%	68,400	5.39%	214,648	4.79%	196,886
	100.00%	4,009,200	100.00%	3,978,729	100.00%	4,106,999
		10,400		123,223		(442,960)
Capital		-		-		367,513
Transfer to Rate Stabilization Fund		10,400		123,223		(810,473)

SOLID WASTE UTILITY

Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction counts/activity levels				
	2013	2012	2011	2010	2009
Metric tonnes collected -					
Organics	5,378	5,054	4,619	3,773	3,906
Recycling	2,716	2,844	3,047	3,356	3,384
Garbage	3,716	4,903	5,487	5,544	5,560
Waste diversion rate	69%	62%	58%	56%	57%

TREND OF RESOURCE REQUIREMENTS

	2013	2012	2011	2010	2009
Salaries and Benefits	108,722	107,967	73,662	100,915	80,580
Supplies and Other Expenses	3,866,696	3,997,925	3,582,799	3,434,429	2,565,642
Professional and Consulting	2,950	-	-	-	12,091
Capital Project Costs	-	367,513	-	-	51,978
Recoveries and Allocations	-	1,107	50,677	50,630	50,505
Transfers	361	-	-	-	-
	3,978,729	4,474,512	3,707,138	3,585,974	2,760,796

SOLID WASTE UTILITY

The Solid Waste Utility rates adopted by Council December 3, 2012 (Solid Waste Utility Changes and Fees for 2013 Council Report - attached) were deemed sufficient to fund the 2014 operations and as such there was no change to the Solid Waste Utility rates for 2014.

2014 is seen to be a transition year as producers, represented by Multi-Material British Columbia, begin to assume financial responsibility for the end-of-life management of their products.

Background

Over the past two decades, the Province has been taking steps to transition responsibility in managing end-of-life products from government and its ratepayers to producers and consumers. Under this Extended Producer Responsibility (EPR) approach, producers assume responsibility for the collection and end-of-life management of their products.

In accordance with the regulation, the major PPP producers formed Multi-Material British Columbia (MMBC), a not-for-profit society, to represent PPP producers and manage their EPR program. MMBC submitted a Stewardship Plan for the management of these materials to the Ministry of Environment on November 19, 2012 and submitted updated plans on February 25, 2013 and April 9, 2013. On April 15, 2013 the Plan was approved by the Province.

Under the regulation, producers must implement the Plan by May 2014. In other words, producers will assume responsibility for the recovery of PPP in BC as of this date. On December 16, 2013, Council announced publicly the successful completion of negotiations and the acceptance of financial incentives from Multi-Material British Columbia (MMBC) to the District associated with provision of recycling services in West Vancouver.

Depending on the District's experience as a collector on behalf of MMBC, an opportunity exists for the municipality to discontinue involvement in traditional recycling service provision and to turn over that responsibility completely to MMBC.

There are several possible outcomes that can be envisioned for the delivery of recycling services in the District, ranging from remaining in control of the collection services at the existing level of service that residents currently enjoy, adjusting the service collection frequency (perhaps to biweekly), all the way to transitioning the service completely to MMBC.

Staff will be undertaking a consultation process to determine the level of recycling services desired by residents, residents' willingness to pay for those services, and the preferred service delivery model so that recommendations can be made to Council during the setting of Solid Waste Utility rates for 2015.

COUNCIL AGENDA/INFORMATION

Closed	Date: _____	Item # _____
Reg. Council	Date: _____	Item # _____
Supplemental	Date: _____	Item # _____

_____	_____
Director	CAO

DISTRICT OF WEST VANCOUVER

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

COUNCIL REPORT

Date: October 4, 2012 File: 1775-01-2012
 From: Phil Bates, Manager, Engineering Services
 Subject: **Solid Waste Utility Changes and Fees for 2013**

RECOMMENDED THAT:

1. Combined weekly Yard Trimming and Green Can set outs be limited to 6 containers;
2. Garbage collection frequency be altered to bi-weekly commencing in April of 2013;
3. Food scraps be banned from inclusion in garbage, and that the Green Can become the mandatory container for food scraps collection;
4. Solid Waste utility fees be adjusted for 2013 to the amounts set out in Schedule A of Bylaw No. 4740 as attached; and
5. "Solid Waste Utility Bylaw No. 4740, 2012" be introduced and read a first, second, and third time.

Purpose

This report proposes changes to Solid Waste set out limits, container requirements, collection frequency, and fee increases for 2013.

1.0 Background

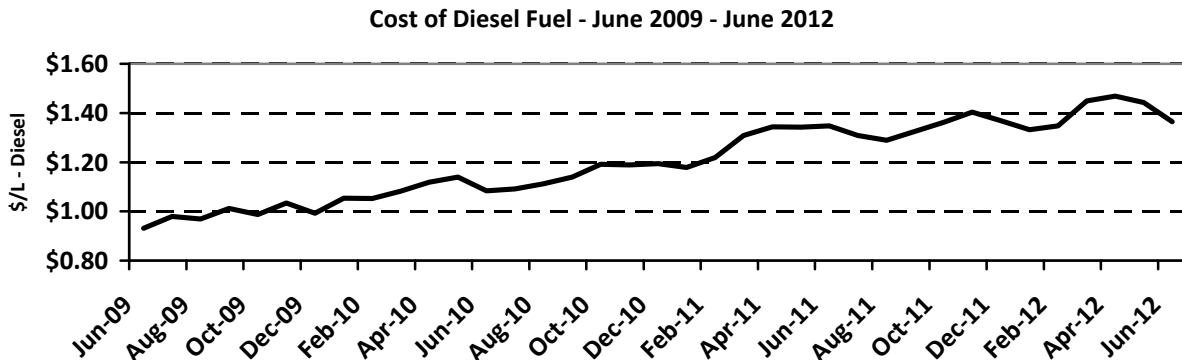
Solid Waste utility fees support the collection and disposal of garbage and organics from single family homes and the collection and marketing of all recyclables from single and multi-family homes in the municipality. Collection services, which represent 68% of the total costs, are contracted out under a competitive bid process. Collection contract durations are typically five years expiring on June 30 of the appropriate year. The current contract expires in June of 2014. The five year term retains dedicated contractor personnel and equipment ensuring service continuity, and lowers the overall cost of the service.

The North Shore Recycling Program (NSRP) is a joint partnership between the District of West Vancouver, District of North Vancouver, and the City of North Vancouver. NSRP supports the Blue Box, Blue Bag, and Yellow Bag collection for single family residents, the Blue Cart recycling collection for multi-family residents, the Yard Trimmings Drop-off Depot, the Recycling Drop-off Depot, backyard composter sales

and the planning and implementation of community recycling and resource conservation education. Through community-based social marketing techniques, the North Shore has attained one of the highest residential diversion rates for single family in the region.

With the need to renegotiate new collection contracts in July 2014, staff will be taking steps in 2013 to improve the service procurement process. Measures taken will include: better definition of the services delivered to encourage greater competition, ongoing data collection to better understand participation rates and other key indicators in the delivery of solid waste services, and ongoing research into municipal best practices regarding effective tendering/preparing of municipal solid waste contracts. North Shore wide discussions around the quotation process and options for its delivery will begin in 2013. The retirement of the current NSRP Manager in 2013 will also be a factor in considering the upcoming contracts.

Both of the current collection contracts contain a “Fuel and CPI Adjustment” clause that has a direct effect of the price of collection. Since the commencement of the contract, diesel fuel has risen by 53% as per the chart below. CPI has risen 6% over this same period. These costs have impacted rates significantly.



In 2011, the Provincial Ministry of Environment announced plans for a new product stewardship program for Packaging and Printed Paper. This program will be effective in April of 2014 requiring producers to be responsible for 100% of the costs of collecting and recycling all packaging and printed paper products in the residential sector. West Vancouver expects that all of its contracted collection costs, and some of its administrative costs incurred by NSRP will be covered. The stewards are currently preparing a stewardship plan detailing how the materials will be collected, however the North Shore can expect that the current collection system will continue. The stewardship plan is due to be submitted to the Ministry by the end of November 2012. Consultation with municipal stakeholders will follow submission of the plan. The full financial impact and timing will not be known until 2013.

In the spring of 2012, the District implemented Food Scrap Recycling for all single family homes. This program was dubbed the “Green Can” and was accompanied by the procurement and delivery of some 12,500 specialized containers. The program has been well received by residents, with early results indicating weekly participation rates

of 38%. Also in 2012, the pickup times for Organic materials (Yard Trimmings and Food Scraps) was moved to the morning, and garbage to the afternoon. Outreach around animal attractants as it relates to garbage appears to be increasing awareness and creating good results. Compared to other areas of the North Shore, West Vancouver had limited bear interactions reported in 2012.

2.0 Balanced Scorecard

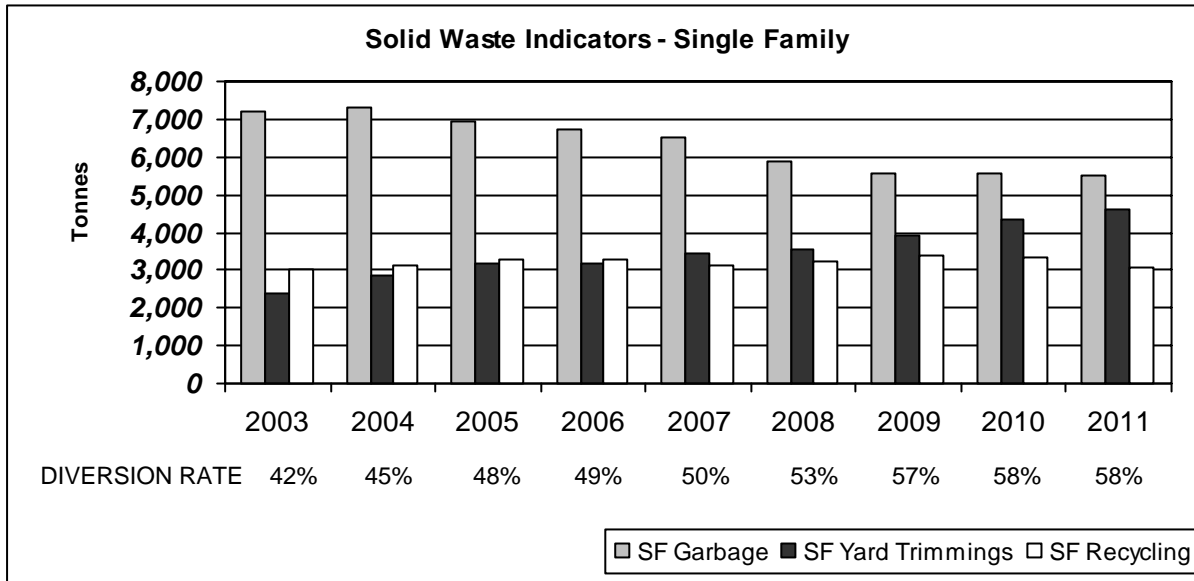
STRATEGIC INITIATIVES	2011 MILESTONE	2013 MILESTONE
1.5.3 Determine appropriate balance between user-pay for individual services vs. range of services within the property tax rate	While setting of utility rates is an annual exercise and not considered a strategic initiative, the approach is supportive of a user-pay basis, where fees charged are directly related to provision of services.	

3.0 Analysis

3.1 Solid Waste (Progress & Indicators)

The Solid Waste Utility manages the collection and disposition of some 13,100 tonnes of waste and recyclables per annum from single family residences, as well 870 tonnes of recyclables from multi-family units. The period from 2004 through 2009, single family households in the District exhibited a steady decline in the amount of household garbage they produced. That trend appears to be over; from 2010 through 2011 the amount of garbage produced seems to have levelled off, and the municipality's current single family diversion rate sits at approximately 58%.

With the implementation of the "Green Can" in 2012, garbage tonnages have once again begun to show signs of a further decrease. While the program is in its infancy, tonnages in June and July of 2012 showed a 9% decrease over the same period last year. Staff believe that a continuance of the plan to divert organics from the garbage stream through the use of home composting and the "Green Can" will result in West Vancouver achieving the 70% diversion goal by 2015.



3.2 Solid Waste Planning

In November 2010 Council endorsed in principle the municipal actions within MV’s draft Integrated Solid Waste Resource Management Plan (ISWRMP). Subsequently in 2011, the Province approved the ISWRMP as the new waste plan governing solid waste treatment for all member municipalities.

The ISWRMP provides direction for both Metro Vancouver and municipalities in terms of waste reduction and diversion. Implementation of these plans requires that municipalities assist and work with Metro Vancouver on a number of initiatives as outlined in the following table.

Initiative	Progress/Status
Food Scraps Recycling – The plan targets the diversion of food waste from the single family, multi-family and commercial waste streams by 2015.	<p>The District implemented the “Green Can” program in the spring of 2012 for single-family homes.</p> <p><u><i>This program was implemented with existing staff, with fee adjustments made to the Solid Waste Utility rates to pay for additional contracted services.</i></u></p> <p>For multi-family and commercial streams, various options for organics diversion are being researched at Metro Vancouver.</p> <p><u><i>Some staff time will be required to encourage a higher diversion rate through greater efforts being placed on education and outreach, and investigating the barriers to recycling. Currently this time would be split between NSRP and District outreach staff. Staff will evaluate the resource</i></u></p>

	<u>requirements needed in 2013.</u>
<p>Wood Waste Recycling – The plan requires that municipalities work with MV to develop a process to require Demolition and Land Clearing recycling at work sites.</p>	<p>Demolition sites - Metro Vancouver is researching regulatory mechanisms to increase recycling from demolition. A sample bylaw requiring use of licensed facilities for demolition disposal will be available for municipal review in 2012. This may involve municipal review of waste management plans.</p> <p><u>Staff will consult with Council prior to implementation of this initiative, as they are likely to require municipal staff resources and potentially new fees.</u></p> <p>Construction & renovation sites – The majority of this waste is in small loads that are deposited at Metro Vancouver controlled transfer sites (public or private). Metro Vancouver is currently intending on enforcing recycling at these transfer points via changes to Metro Vancouver bylaws.</p> <p><u>No municipal staff time is anticipated to manage or enforce this initiative.</u></p>
<p>Multi-Family and Commercial Recycling – The plans require that municipalities work with MV to implement recycling in multi-family and commercial buildings.</p>	<p>Existing buildings - The District currently collects blue cart recyclables from all multi-family buildings. Increasing the diversion rate will require more efforts being placed on education and outreach to this residential sector, and investigating the barriers to recycling. Recycling within commercial enterprises has historically been handled through private contract. The commercial sector is so diverse that it is unlikely that the District will offer direct collection service to this sector.</p> <p><u>Some staff time will be required to encourage a higher diversion rate through greater efforts being placed on education and outreach, and investigating the barriers to recycling. Currently this time would be split between NSRP and District outreach staff. Staff will evaluate the resource requirements needed in 2013.</u></p> <p>New buildings - The existing development permit guidelines for multi-family and commercial areas include requirements to consider garbage and recycling areas. New guidelines developed at Metro Vancouver and reviewed by municipal staff outlining space requirements for recycling will be provided to development permit applicants. Applications will be reviewed in the context of these new objectives. Garbage and Organics space guidelines are being developed by Metro Vancouver, and should be made available by the end of 2012.</p> <p><u>Staff time will be required to review these new permit</u></p>

	<p><u>requirements, but that time is relatively minor and will be absorbed into the overall time required to review development permits. No new fees are expected.</u></p>
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3.3 Financial Projection for 2012

Two financial plans have been prepared for consideration by Council. Staff recommend a continuance of the principles of the plan from 2012, which involves a move of the weekly garbage pickup service to bi-weekly in April of 2013. The generally accepted rule governing diversion is that it is inversely related to the amount of garbage capacity within a cities collection system. By providing less garbage capacity (bi-weekly), and a diversion outlet (Green Can) the diversion rate will increase over time.

Other factors that Council may wish to consider in this decision on the move to bi-weekly garbage service include:

- Council endorsed in principal the Regional Integrated Resource and Solid Waste Management Plan, and the 70% diversion rate target by 2015;
- Metro Vancouver has given indications to member municipalities that it will ban food waste from the garbage stream once the majority of municipal food waste collection services are in place;
- Some residents will welcome this as they will see it as a furthering of the ‘user pay’ principal;
- As Metro Vancouver elevates the garbage tipping fee, the Solid Waste Utility will effectively save money by diverting food scraps to regional composting;
- Some residents will see this as a reduction in service, and will be confused by a more complicated pickup calendar (Organics weekly (Yard Trimming/Food Waste), Blue Box recycling weekly, and Garbage bi-weekly);
- The participation rate in “Green Can” use will move upwards from 38%, increasing the diversion of organic material from the garbage stream;
- The Single-Family diversion rate which has levelled off at 58%, will increase towards the target of 70% by 2015;
- Without reducing garbage capacity, a much slower uptake of the “Green Can” program is likely.

Attachment A provides the Solid Waste 5 Year Plan & Variance Analysis assuming a move to bi-weekly garbage pickup in 2013. Attachment B provides the Solid Waste 5 Year Plan & Variance Analysis assuming a continuance of weekly garbage pickup. The two plans have the same year end projected variances for 2012. There is a projected

deficit of some \$735,800 which is more than the budgeted deficit of \$686,700. This deficit was planned in order to buffer rate increases resulting from the implementation of the “Green Can” program. The variance over budget is primarily a result of the continued effects of high diesel fuel costs on the collection contracts (garbage, organics, and recycling), the delay in repealing the HST, and higher than expected “Green Can” participation.

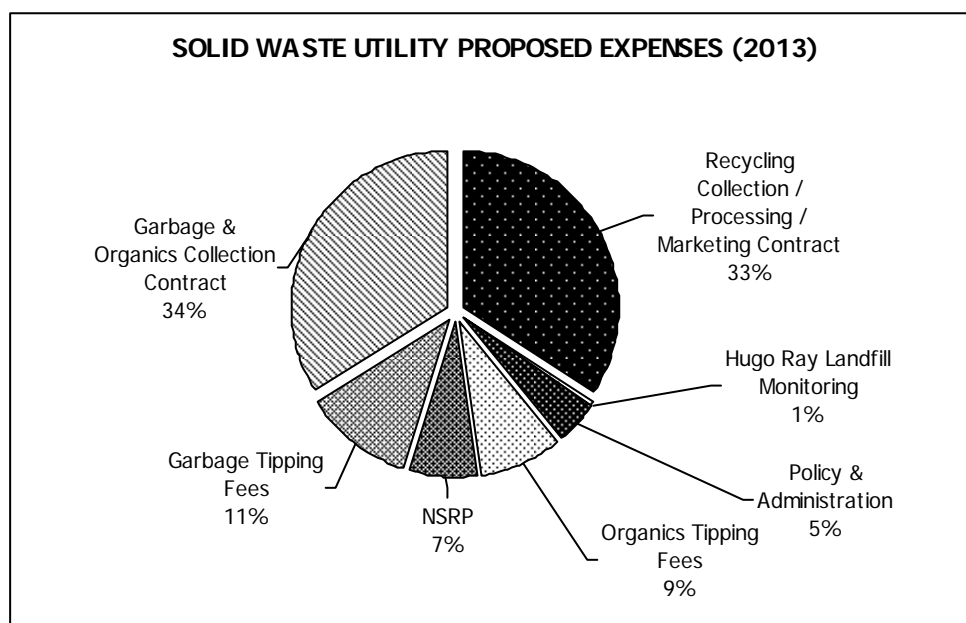
The two plans are based on the following similar assumptions:

- Reserve Policy – The Solid Waste Utility currently has a forecasted reserve of approximately \$781,800. The majority of this reserve was used in 2012 (buffering rates, implementing the “Green Can”, covering Diesel costs). Staff recommends that the reserve be replenished over time using an initial target of \$250,000. This amount would be sufficient to offset a significant decline of the recyclable markets for a year. In the event that the Provincial Packaging and Printed Paper regulation comes into effect, the reserve policy is likely to be re-examined, as the District will no longer be subject to the variability of the recyclables markets, and a lower reserve target can be considered.
- The latest GVS&DD tipping fee projections are shown in the table below (per tonne). Although the Garbage tipping fee projection is provided under a 5 year forecast, the Organics tipping fee is available only on a one year forecast, however, it is anticipated that it will remain significantly lower than that of garbage to encourage diversion. The difference between the two fees is subject to Metro Board discussions.

	2013	2014	2015	2016	2017
Garbage	\$107	\$108	\$119	\$137	\$151
NS Organics	\$71	\$71 est	\$71 est	\$71 est	\$71 est

- Garbage tipping fee projections, currently set to be frozen for 2013 and then raised 1%, 10%, 15% and 10% in each year thereafter. These projections are down significantly from previous years as a reflection of more conservative assumptions and increased fiscal prudence on the part of Metro Vancouver. While there is some uncertainty associated with these projections, which may increase in future years, at this time the reduction has been passed onto District rate payers.
- CPI and Fuel Increase provisions built into the current collection contracts estimated at 4% per year (the actual increases experienced could be more or less depending upon the performance of the economic indices specified in the contract, most notably diesel fuel costs);

The proposed Solid Waste Utility expenses for 2013 are shown in the figure below. It is noted that contracted services and MV tipping fees account for 88% of the total expenses in the utility.



While the Solid Waste Utility Five Year Financial Plan has been developed according to the considerations described above, the financial impacts associated with the following factors are not yet known and thus have not been included:

- Changes in future contractual obligations beyond 2014;
- The impacts of the Provincial Extended Producer Responsibility (EPR). It is anticipated that the latest addition of “Packaging and Printed Paper” to EPR will result in a significant reduction in the costs of municipal residential recycling;
- Harmonized Sales Tax (HST) – The HST took effect on July 1st, 2010. The tax was applicable to all service contracts, including the two large solid waste collection contracts. Contrary to the previous full exemption of the GST, the District is only granted a 75% rebate of the HST. With the repealing of the HST, and a return of the combined PST/GST, there will be a cost savings in the Solid Waste Utility commencing in 2013.

4.0 Options

Council may endorse the staff recommendation to transition to bi-weekly garbage pickup in 2013. Under this option, the financial plan requires an overall 2013 utility revenue increase of 14%. This translates to an increase of \$34.78 for a single family household and \$8.78 for a multi-family unit. The resulting total annual costs for delivery of Solid Waste services for a single family household in West Vancouver in 2013, under this option, will be \$275.33 (net of discount).

This increase is higher than what was originally projected during the 2012 rate setting exercise. This is due to the success of the Green Can program which has resulted in higher collection costs under the existing contract, sooner than predicted in last year's Five Year Financial Plan. Additionally the ongoing effects of rising diesel costs on the price of all three collection contracts have significantly reduced the resources available in the Solid Waste reserve preventing staff from spreading out these increases as originally envisioned.

Alternatively, Council could consider maintaining weekly garbage pickup service. Under this option, the financial plan requires an overall 2013 utility revenue increase of 17%. This translates to an increase of \$41.74 for a single family household and \$8.78 for a multi-family unit. The resulting total annual costs for delivery of Solid Waste services for a single family household in West Vancouver in 2012 will be \$289.29 (net of discount).

Author:

Phil Bates, Manager, Engineering Services

Concurrence:

Nina Leemhuis, Director, Financial Services

Concurrence:

Bob Sokol, Director, Planning, Lands and Permits

Attachments:

Attachment A, Solid Waste 5 Year Financial Plan (2013 – 2017) – Bi-weekly Garbage, Weekly Organics/Green Can Option.

Attachment B, Solid Waste 5 Year Financial Plan (2013 – 2017) – Weekly Garbage, Weekly Organics/Green Can Option.

Attachment C, Solid Waste Utility Bylaw No. 4740, 2012

SOLID WASTE UTILITY

Rate Setting Model

	2013	2014	2015	2016	2017	2018
	Actual	Proposed	Projected	Projected	Projected	Projected
METRO TIPPING FEES (PER TONNE)						
Garbage	107.00	108.00	118.00	142.00	157.00	157.00
Yard Trimmings/Organics	71.00	71.00	72.00	73.00	74.00	75.00
DISTRICT ANNUAL FEES						
Waste (single family)	200.97	200.97	209.01	217.37	226.06	235.11
Recycling (single & multifamily)	74.33	74.33	77.30	80.40	83.61	86.96
	275.30	275.30	286.31	297.77	309.67	322.07
PROJECTED RATE INCREASES						
Solid Waste - single family		0%	4%	4%	4%	4%
Recycling - multifamily		0%	4%	4%	4%	4%
PROJECTED SINGLE FAMILY DIVERSION RATE						
		70%	70%	70%	70%	70%
REVENUES						
Quarterly - Waste Fee	2,532,072	2,504,300	2,604,500	2,708,600	2,817,000	2,929,700
Quarterly - Recycling Fee	1,389,965	1,411,500	1,467,400	1,526,100	1,587,200	1,650,700
Tag Sales	19,447	15,000	15,000	15,000	15,000	15,000
Contract Revenue	160,468	88,800	90,100	91,500	92,900	94,300
TOTAL REVENUES	4,101,952	4,019,600	4,177,000	4,341,200	4,512,100	4,689,700
REVENUE INCREASE REQUIREMENT						
		-4%	3%	4%	3%	2%
RATE INCREASE REQUIREMENT						
		0%	4%	4%	4%	4%
EXPENDITURES						
WASTE						
Administration	111,156	120,500	121,000	122,400	123,600	124,800
NSRP - Office/Programs/Depot	122,657	129,500	107,800	110,000	112,200	114,400
Garbage - Collection Contract	596,042	549,600	571,600	594,500	618,300	643,000
Garbage - Tipping Fees	397,985	465,900	499,500	601,000	664,500	664,500
Organics - Collection Contract	807,755	780,000	811,200	843,600	877,300	912,400
Organics - Tipping Fees	310,926	349,100	380,000	385,300	390,600	395,800
Hugo Ray - Landfill Monitoring	18,232	26,700	27,200	27,700	28,300	28,900
	2,364,753	2,421,300	2,518,300	2,684,500	2,814,800	2,883,800
RECYCLING						
Administration	69,358	70,500	70,800	71,900	73,000	74,100
NSRP - Office/Programs/Depot	159,139	179,500	183,000	186,700	190,400	194,200
Recycling - Single Family Pickup	751,137	795,900	1,038,100	1,038,100	1,038,100	1,038,100
Recycling - Multifamily Pickup	419,693	473,600	248,200	248,200	248,200	248,200
Processing and Marketing Costs	214,648	68,400	69,800	71,200	72,600	74,100
	1,613,975	1,587,900	1,609,900	1,616,100	1,622,300	1,628,700
TOTAL EXPENDITURE	3,978,728	4,009,200	4,128,200	4,300,600	4,437,100	4,512,500
FINAL NET REVENUE	123,224	10,400	48,800	40,600	75,000	177,200
RATE STABILIZATION RESERVE						
Opening Balance	(28,708)	94,516	104,916	153,716	194,316	269,316
Current Net Revenue	123,224	10,400	48,800	40,600	75,000	177,200
Closing Balance	94,516	104,916	153,716	194,316	269,316	446,516

SOLID WASTE UTILITY

Schedule C to Bylaw No. 4780,2014

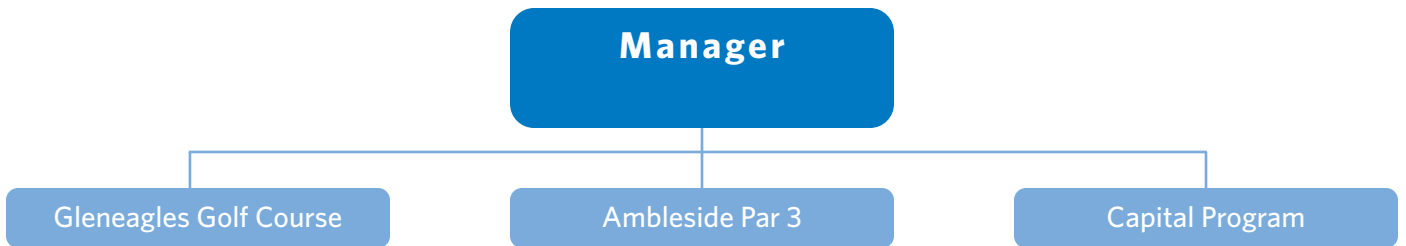
5 Year Financial Plan				
2014	2015	2016	2017	2018

SOLID WASTE

User Fees Revenue	4,019,600	4,360,600	4,446,200	4,533,500	4,622,500
<hr/>					
Expenditure					
Garbage Coll & Disposal	2,421,300	2,559,100	2,647,000	2,709,800	2,762,900
Recycling Coll & Processing	1,587,900	1,740,300	1,749,500	1,758,800	1,793,500
Rate Stabilization	10,400	61,200	49,700	64,900	66,100
	4,019,600	4,360,600	4,446,200	4,533,500	4,622,500
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GOLF

AMBLESIDE PAR 3 • GLENEAGLES GOLF COURSE



2013 OPERATIONAL ACCOMPLISHMENTS

- Gleneagles Golf Course was rated one of Canadian Golf Course Magazine’s Best 9-hole Courses in Canada for 2014
- implemented marketing campaign to increase awareness and attendance of new players at the Ambleside and Gleneagles golf courses
- continued best practices in golf course maintenance to improve course playability, in consultation with the golf community

2014 OPERATIONAL INITIATIVES

- continue marketing campaign to attract new players to Ambleside and Gleneagles Golf Courses
- seek to achieve Audubon Cooperative Sanctuary Program certification, which recognizes best practice in the environmental stewardship of golf courses

GOLF

Statement of Operations

	Budget 2014		Actual 2013		Actual 2012	
	%	\$	%	\$	%	\$
Revenue						
Golf Fees	95.30%	1,014,160	95.22%	996,963	95.20%	989,736
Rental Revenue - Facility	4.70%	50,000	4.78%	50,000	4.80%	49,896
	100.00%	1,064,160	100.00%	1,046,963	100.00%	1,039,632
Expenses						
Proshop and Management	18.80%	181,316	19.08%	186,398	16.22%	147,345
Operations and Maintenance	67.51%	651,079	71.13%	694,818	69.25%	629,071
Administration Charge	13.69%	132,000	9.79%	95,669	14.53%	132,000
	100.00%	964,395	100.00%	976,885	100.00%	908,416
		99,765		70,078		131,216
Capital		-		128,617		45,378
Debt Service		99,765		99,765		127,886
Transfer to / (from) Development Fund		-		(158,304)		(42,048)

GOLF

Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction counts/activity levels				
	2013	2012	2011	2010	2009
Gleneagles Golf Course					
Total Rounds	42,159	39,940	39,806	45,915	51,119
Seniors	11,164	10,361	10,585	11,510	10,697
Youth	897	1,192	1,196	1,431	2,547
Tournament Rounds	340	571	376	486	220
Lower Niche Columbaria					
Total Rounds	15,430	17,559	18,321	21,342	24,861
Seniors	2,844	3,130	3,007	3,340	3,372
Youth	1,977	2,127	1,969	2,374	2,843

TREND OF RESOURCE REQUIREMENTS

	2013	2012	2011	2010	2009
Salaries and Benefits	398,189	377,794	412,319	415,562	419,118
Supplies and Other Expenses	401,802	335,300	389,133	471,056	480,696
Professional and Consulting	-	-	4,566	6,144	4,171
Administration Charge	95,669	132,000	127,500	125,000	250,000
Debt Service	99,765	127,886	32,629	56,875	32,654
Capital Project Costs	128,617	45,378	86,797	43,628	1,067,137
Recoveries and Allocations	81,225	63,322	28,148	47,851	72,501
	1,205,267	1,081,680	1,081,092	1,166,116	2,326,277

GOLF

Schedule C to Bylaw No. 4780,2014

5 Year Financial Plan				
2014	2015	2016	2017	2018

GOLF

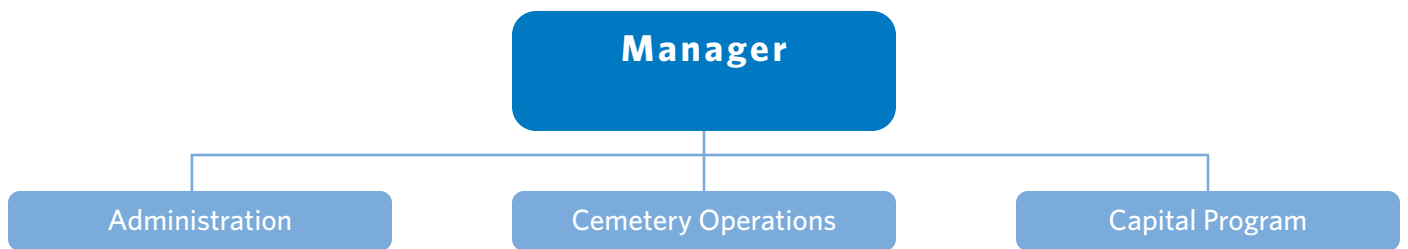
Revenue

Golf Fees	1,014,160	1,137,888	1,207,071	1,207,071	1,207,071
Clubhouse Rentals	50,000	50,000	50,000	50,000	50,000
	<u>1,064,160</u>	<u>1,187,888</u>	<u>1,257,071</u>	<u>1,257,071</u>	<u>1,257,071</u>

Expenditure

Proshop and Management	181,316	199,448	203,437	203,437	203,437
Operations and Maintenance	651,079	664,101	677,383	690,930	704,749
Administration Charge	132,000	132,000	132,000	132,000	132,000
Capital Program	-	85,000	142,000	130,000	40,000
Debt Service	99,765	99,765	99,765	99,765	99,765
Transfer to Dev Fund	-	7,574	2,486	939	77,120
	<u>1,064,160</u>	<u>1,187,888</u>	<u>1,257,071</u>	<u>1,257,071</u>	<u>1,257,071</u>

CEMETERY



2013 ACCOMPLISHMENTS

- completed Woods II Columbaria development, which added 360 units, for the inurnment of cremated remains
- added 200 full burial and double cremation spaces to the Cemetery by reconfiguring roads

2014 STRATEGIC INITIATIVES TO SUPPORT COUNCIL PRIORITIES

- implement expansion of the in-ground burial space at Capilano View Cemetery to meet demand

CEMETERY

Statement of Operations

	Budget 2014		Actual 2013		Actual 2012	
	%	\$	%	\$	%	\$
Revenue						
User Fees	87.84%	867,000	90.94%	751,871	75.25%	630,159
Interest	12.16%	120,000	9.06%	74,939	24.75%	207,266
	100.00%	987,000	100.00%	826,810	100.00%	837,425
Expenses						
Operations and Maintenance	58.66%	451,343	59.65%	473,906	63.21%	465,557
Sales and Use Costs	18.14%	139,600	17.88%	142,089	12.55%	92,416
Administration Charge	23.20%	178,500	22.47%	178,500	24.24%	178,500
	100.00%	769,443	100.00%	794,495	100.00%	736,473
		217,557		32,315		100,952
Capital		873,050		438,260		370,263
Transfer to / (from) Development Fund		(655,493)		(405,945)		(269,311)

CEMETERY

Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction counts/activity levels				
	2013	2012	2011	2010	2009
Sales of Plots and Columbaria					
Single Lawn Crypts	22	35	46	26	
Double Lawn Crypts	7	10	3	1	
Full Burial Plots	44	10	18	63	70
Single Cremation Plots	16	21	23	13	7
Double Cremation Plots	4	21	16	28	35
Upper Niche Columbaria	16	0	3	2	0
Lower Niche Columbaria	12	3	7	27	10
Total	121	100	116	160	122
Year End - Sites available					
Single Lawn Crypts	12	34	69	114	0
Double Lawn Crypts	39	46	56	59	0
Full Burial Plots	142	84	69	1	57
Single Cremation Plots	83	195	38	20	30
Double Cremation Plots	194	64	83	99	125
Upper Niche Columbaria	129	0	0	2	3
Lower Niche Columbaria	194	1	4	11	38
Family Niche Columbaria	24				
Wait lists					
Full Burial Plots/Lawn Crypts	69	60	9	55	
Double Cremation	8	3	8	14	
Columbaria Niches	9	36	20	0	

TREND OF RESOURCE REQUIREMENTS

	2013	2012	2011	2010	2009
Salaries and Benefits	425,096	413,113	391,519	413,707	428,317
Supplies and Other Expenses	149,748	105,673	134,067	133,707	148,144
Professional and Consulting	561	3,561	6,552	2,117	1,689
Administration Charge	178,500	178,500	178,500	175,000	100,000
Capital Project Costs	438,260	370,263	52,252	77,044	350,172
Recoveries and Allocations	40,590	35,626	9,026	12,221	15,020
Total	1,232,755	1,106,736	771,916	813,796	1,043,342

CEMETERY

Schedule C to Bylaw No. 4780,2014

5 Year Financial Plan				
2014	2015	2016	2017	2018

CEMETERY

Revenue

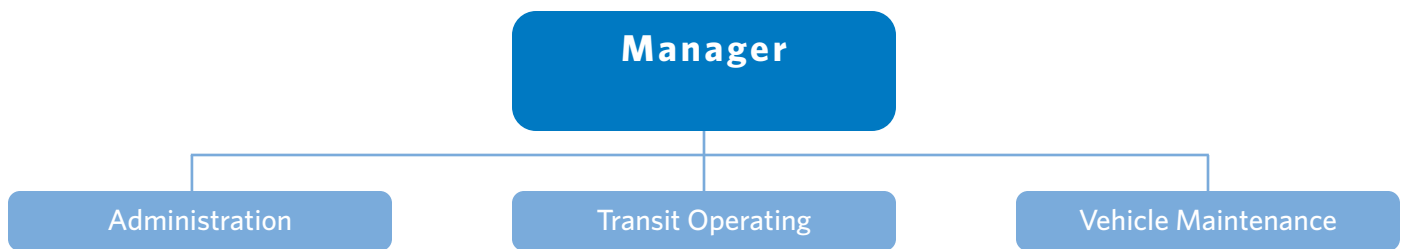
User Fees	867,000	955,000	1,010,000	1,050,000	1,090,000
Interest Revenue	120,000	130,000	135,000	140,000	145,000
Transfer from Dev Fund	655,493	30,600	-	-	-
	<u>1,642,493</u>	<u>1,115,600</u>	<u>1,145,000</u>	<u>1,190,000</u>	<u>1,235,000</u>

Expenditure

Operations	451,343	460,400	469,600	479,000	488,600
Sales and Use Costs	139,600	142,400	145,200	148,100	151,100
Administration Charge	178,500	178,500	178,500	178,500	178,500
Capital Program	873,050	334,300	242,500	133,000	345,000
Transfer to Dev Fund	-	-	109,200	251,400	71,800
	<u>1,642,493</u>	<u>1,115,600</u>	<u>1,145,000</u>	<u>1,190,000</u>	<u>1,235,000</u>

TRANSIT

BLUE BUS • COMMUNITY SHUTTLE



2013 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

- replaced 17 older buses with Excelsior model
- installed cameras on newer conventional buses
- successfully completed contract negotiations with the Union

2014 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

Municipal Services and Finances

- advocate for municipal interests associated with levels of service for Blue Bus at TransLink
- partner with TransLink on implementation of Compass Card system

2014 OPERATIONAL INITIATIVES

- convert routes 251 and 252 to community shuttles for increased service and frequency
- installed communications radio and GPS locators on buses
- implement enunciators and Real Time Transit Information
- complete a seismic upgrade of the transit facility

TRANSIT

Net Divisional Expenses

	Budget 2014		Actual 2013		Actual 2012	
	%	\$	%	\$	%	\$
Recovery from Coast Mountain						
Administration	6.11%	909,330	6.79%	958,064	6.82%	952,792
Operations	59.69%	8,878,806	59.94%	8,462,830	60.70%	8,474,922
Vehicle Maintenance	34.20%	5,087,004	33.28%	4,698,176	32.48%	4,535,396
	100.00%	14,875,140	100.00%	14,119,070	100.00%	13,963,110
Expenses						
Administration						
Labour	4.11%	612,068	4.41%	622,588	4.44%	619,914
Non Labour	2.00%	297,262	2.38%	335,476	2.38%	332,878
	6.11%	909,330	6.79%	958,064	6.82%	952,792
Operations						
Labour	54.15%	8,054,866	54.89%	7,750,421	55.89%	7,804,081
Non Labour	5.54%	823,940	5.05%	712,409	4.80%	670,841
	59.69%	8,878,806	59.94%	8,462,830	60.70%	8,474,922
Vehicle Maintenance						
Labour	12.54%	1,865,356	11.99%	1,692,762	11.41%	1,593,431
Non Labour	21.66%	3,221,648	21.29%	3,005,414	21.07%	2,941,965
	34.20%	5,087,004	33.28%	4,698,176	32.48%	4,535,396
Total						
Labour	70.80%	10,532,290	71.29%	10,065,771	71.74%	10,017,426
Non Labour	29.20%	4,342,850	28.71%	4,053,299	28.26%	3,945,684
	100.00%	14,875,140	100.00%	14,119,070	100.00%	13,963,110
Net Divisional Expenses						
Administration						
Operations						
Vehicle Maintenance						

TRANSIT

Divisional Expenses

	Budget 2014		Actual 2013		Actual 2012	
	%	\$	%	\$	%	\$
Administration						
Salaries & Benefits	67.31%	612,068	64.98%	622,588	65.06%	619,914
Supplies & Other Expenses	15.81%	143,758	18.27%	175,085	13.43%	127,921
Professional & Consulting	0.16%	1,462	0.46%	4,391	5.13%	48,874
Recoveries & Allocations	16.72%	152,042	16.28%	156,000	16.38%	156,083
	100.00%	909,330	100.00%	958,064	100.00%	952,792
Operations						
Salaries & Benefits	90.72%	8,054,866	91.58%	7,750,421	92.08%	7,804,081
Supplies & Other Expenses	9.27%	823,035	8.38%	708,982	7.88%	667,999
Professional & Consulting	0.00%	–	0.00%	–	0.00%	–
Recoveries & Allocations	0.01%	905	0.04%	3,427	0.03%	2,842
	100.00%	8,878,806	100.00%	8,462,830	100.00%	8,474,922
Vehicle Maintenance						
Salaries & Benefits	36.67%	1,865,356	36.03%	1,692,762	35.13%	1,593,431
Supplies & Other Expenses	63.33%	3,221,648	63.88%	3,001,397	64.81%	2,939,502
Professional & Consulting	0.00%	–	0.00%	–	0.00%	–
Recoveries & Allocations	0.00%	–	0.09%	4,017	0.05%	2,463
	100.00%	5,087,004	100.00%	4,698,176	100.00%	4,535,396
Total						
Salaries & Benefits	70.80%	10,532,290	71.29%	10,065,771	71.74%	10,017,426
Supplies & Other Expenses	28.16%	4,188,441	27.52%	3,885,464	26.75%	3,735,422
Professional & Consulting	0.01%	1,462	0.03%	4,391	0.35%	48,874
Recoveries & Allocations	1.03%	152,947	1.16%	163,444	1.16%	161,388
	100.00%	14,875,140	100.00%	14,119,070	100.00%	13,963,110

TRANSIT

Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction counts/activity levels				
	2013	2012	2011	2010	2009
Passenger statistics					
Revenue rides	5,250,033	5,259,020	5,129,970	5,211,309	4,505,804
Total boardings	6,893,725	6,909,046	6,978,606	9,371,274	8,489,239
Customer satisfaction					
West Vancouver Blue Bus	8.4	8.4	8.1	7.7	8.5
TransLink Regional Average	7.6	7.8	7.6	7.7	7.5

TREND OF RESOURCE REQUIREMENTS

	2013	2012	2011	2010	2009
Salaries and Benefits	10,065,771	10,017,426	9,931,808	9,801,360	9,022,674
Supplies and Other Expenses	3,885,464	3,735,422	3,599,841	3,649,032	3,085,253
Professional and Consulting	4,391	48,874	15,553	4,889	21,250
Recoveries and Allocations	163,444	161,388	152,973	151,854	133,870
	14,119,070	13,963,110	13,700,175	13,607,135	12,263,047

TRANSIT

Schedule C to Bylaw No. 4780,2014

5 Year Financial Plan				
2014	2015	2016	2017	2018

TRANSIT

Revenue

Transit Reimbursement	14,875,140	15,172,643	15,476,096	15,785,618	16,101,330
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Expenditure

Operations	8,878,806	9,056,382	9,237,510	9,422,260	9,610,705
Maintenance	5,087,004	5,188,744	5,292,519	5,398,370	5,506,337
Administration	909,330	927,517	946,067	964,988	984,288
	14,875,140	15,172,643	15,476,096	15,785,618	16,101,330

DISTRICT LANDS STEWARDSHIP ACCOUNT

The development and marketing of surplus District lands are accounted for in the District Lands Stewardship Account with net proceeds from these transactions being transferred into (or from) the Endowment Reserve Fund.

In 2014, transactions related to both the construction of the Public Safety Building and the sale of the 1300 Block Marine Drive will flow through this account. A Budget Amendment will be brought forward to Council in July 2014 that reflects these planned transactions.

GLOSSARY OF TERMINOLOGY

ACRONYMS

ASTTBC: Applied Science Technologists & Technicians of BC
BICCS: Bicycle Infrastructure Capital Cost Share
CAO: Chief Administrative Officer
CCTV: Closed Circuit Television
CEEP: Community Energy and Emissions Plan
CFO: Chief Financial Officer
DCC: Development Cost Charge
FSR: Floor Space Ratio
GAAP: Generally Accepted Accounting Principles
GVRD: Greater Vancouver Regional District
GVSD: Greater Vancouver Sewerage & Drainage District
GVTA: Greater Vancouver Transportation Authority
ILS: Integrated Library System
IMF: International Monetary Fund
ISMPS: Integrated Stormwater Management Plans
MFA: Municipal Finance Authority
MRN: Major Road Network
NSEMO: North Shore Emergency Management Office
NSRP: North Shore Recycling Program
OCP: Official Community Plan
OECD: Organisation for Economic Co-operation & Development
PMP: Parks Master Plan
PSAB: Public Sector Accounting Board
PSB: Public Safety Building
RFMP: Recreation Facilities Master Plan
RUST: Residential Underground Storage Tanks
SCADA: Supervisory Control and Data Acquisition
TRRIP: Transit Related Road Infrastructure Program
WVMEA: West Vancouver Municipal Employees' Association
WVML: West Vancouver Memorial Library

ACCOUNTING PRINCIPLES

A set of generally accepted principles for administering accounting activities and regulating financial reporting.

ACCRUAL BASIS OF ACCOUNTING

Accounting for transactions as they occur, regardless of when cash has been received or expended.

ANNUAL REPORTING CYCLE

In West Vancouver, this is a formal cycle of quarterly operating financial reports, completed by the annual audited year-end financial statements.

ASSENT FREE ZONE

Represents the level of debt that a local government may incur without approval of the electors via referendum. Within the assent free zone, the annual cost of servicing the aggregate liabilities for the year does not exceed five per cent of the statutory annual revenue calculation for the previous year.

ASSET MANAGEMENT FRAMEWORK

A long-term approach to managing infrastructure assets—it includes planning, designing, investing, maintaining, disposing and, ultimately, replacing—for the purposes of extending the useful life of assets and demonstrating long-term sustainability and affordability.

BASE CASE BUDGET

The first step in the annual budget process. It projects the future cost of existing service levels by incorporating anticipated increases to labour and benefits rates, as well as ongoing increases to selective non-labour costs.

BALANCED SCORECARD

A strategic management system that organizes the objectives and initiatives of the Strategic Plan into four perspectives—Community, Organizational/Operational, Human Resources and Financial—and provides a format for reporting on the achievement of those objectives.

BUDGET AMENDMENT

Expenditures under the Financial Plan are authorized by a Budget Bylaw. After the Budget Bylaw is adopted, any significant revisions to the current year planned expenditures must be authorized by a new bylaw called a Budget Amendment Bylaw.

CAPITAL ASSETS

Tangible assets of significant value that have a useful life of greater than one year. See also Infrastructure, Tangible Capital Assets and Depreciation.

CAPITAL FACILITIES RESERVE FUND

In West Vancouver, this is a special reserve fund that receives annual transfers from the general operating budget. It is intended as one of the significant funding sources for the Long-Term Capital Plan. The ongoing unexpended balance in the fund earns interest.

CAPITAL PLANNING

Comprises the process of establishing, documenting and regularly reviewing and updating the Five Year Capital Plan (as well as longer life-cycle infrastructure plans). It involves scoping and prioritizing proposed projects and designating specific funding sources—all within a framework of ongoing affordability.

COLLECTIVE BARGAINING

Non-management District staff are organized within specific union groups (WVMEA, fire, library, transit and police civilians) for the purpose of negotiating terms and conditions of employment. Collective bargaining agreements regulate such matters as hours, working conditions, rates of pay, fringe benefits and matters affecting the health and safety of employees.

CONSUMER PRICE INDEX (CPI)

An index maintained by Statistics Canada that tracks monthly and annual price increases to selected 'baskets' of goods and services. The index has lost its usefulness as an indicator of overall annual inflation, partly as a result of the recent volatility of energy and housing costs, which has led the Bank of Canada to publish an alternative Core CPI. Neither the Statistics Canada nor the Bank of Canada indices reflect particularly well the reality of annual cost increases of Local Governments, which are predominantly driven by labour agreements, construction costs and levies from regional governments.

COST DRIVERS

A description of the significant circumstances, events and expenditure categories that influence overall cost structures within the context of a specific local government.

DEBT SERVICE

The annual payment of principal and interest required to retire long-term debt, usually according to a predetermined amortization schedule.

DEPRECIATION

The orderly charge to operations of the costs of capital assets over their estimated useful lives.

DEVELOPMENT COST CHARGES (DCCs)

Levies charged to new developments to offset the costs of providing new infrastructure to service those developments. The expenditure of these funds is governed by legislation and is restricted to the purpose for which they were originally collected.

EAGLE LAKE DEVELOPMENT PLAN

The long-term strategy to maximize the use of water from Eagle Lake, thereby reducing costs to residents and further lessening the District's dependence on water from Metro Vancouver.

ENDOWMENT RESERVE FUND

In West Vancouver, this special reserve fund was established with an endowment feature—a threshold amount escalating annually by the rate of CPI that is to remain unexpended. Amounts in the reserve above the threshold amount are a significant funding source for the Long-term Capital Plan.

EXPENDITURES BY FUNCTION

Reporting of expenditures by functional purpose, such as fire prevention and information systems. Expenditures by Function aggregate the salaries and benefits, materials and supplies, etc. devoted to that function.

EXPENDITURES BY OBJECT

Reporting of expenditures by type, such as salaries, benefits, materials and supplies, regardless of which functional unit the expenditures were made for.

FINANCIAL PLAN

Incorporates the budget for the current year and high-level projections of revenues and expenditures for the subsequent four years. The Financial Plan is embedded in an annual bylaw that provides statutory approval for the expenditure of funds according to the current year budget.

FREEDOM OF INFORMATION (FOI)

Legislation that grants individuals rights to access certain information held by local governments and protects the privacy of individuals by placing restrictions on the kinds of information that local governments may collect and how it may be disclosed.

FULL-TIME EQUIVALENTS (FTEs)

A conversion measure to express all staffing (temporary, part-time, etc) in terms of a common full-time denominator.

FUND

Standalone high-level business entities that engage in specific service activities. Each Fund has its own particular revenues, expenditures, reserves and capital program. Each Fund also has its own particular approach to budgeting and rate setting. Example Funds are the General Fund that sets annual tax rates and the Water Utility Fund that sets the annual user rates for water.

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) OF THE UNITED STATES AND CANADA

Promotes the enhancement and professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting them through education, training, leadership and annual awards programs.

INFRASTRUCTURE

A generic term to describe the essential physical assets that enable local governments to provide their services, such as roads and water mains. See also Capital Assets and Tangible Capital Assets.

LABOUR MODEL

In West Vancouver, this is a detailed and comprehensive financial model that tracks all authorized staffing positions and enables the accurate projection of future labour and benefits costs by business unit and by division.

MASTER PLANS

Support plans to the Official Community Plan (OCP) that cover such matters as parks planning, local and neighbourhood plans, transportation and road networks, climate action planning, among others.

.....

OFFICIAL COMMUNITY PLAN (OCP)

The ultimate local government planning document by which a community defines itself. The OCP lays-out high-level policy statements on such matters as land use, zoning, servicing, community amenities and finances.

PROGRAMS vs. PROJECTS

Programs tend to involve ongoing services and activities and are embedded in base budgets, whereas projects tend to be shorter lived, possibly one-time, and change frequently in response to annual requirements.

PROPERTY ASSESSMENT CYCLE

The BC Assessment Authority is responsible for establishing assessed values of all properties in the District and reports those values according to an annual cycle.

A 'Preview Roll' with properties valued as at July 1 reflects new construction and zoning changes up to October 31. It is produced in early November and consists of high-level totals by property class and is usually incomplete as to new construction additions.

A 'Completed Roll' is produced by December 31 and reflects all assessment data for the coming year. This roll is the basis for the individual assessment notices that are mailed to property owners in early January.

A 'Revised Roll', produced as at March 31 and containing adjustments due to successful assessment appeals, forms the basis of the annual property tax calculation and levy.

PROPERTY ASSESSMENT SKEWING

Refers to the fact that market value increases and decreases are not consistent throughout the District. Assessments vary widely depending on housing type, neighbourhood location and various other factors. This has implications on the apparent tax increase experienced by each homeowner, as tax rates are established according to District-wide assessment averages, not individual property assessments.

PROPERTY TAX RATE MULTIPLES

Different tax rates are applied to different classes of property. The tax rate multiple is the expression of a class tax rate in relation to the residential tax rate. For example, a class multiple of 2.5 means a tax rate that is two and a half times the residential tax rate.

PUBLIC SECTOR ACCOUNTING AND AUDITING BOARD (PSAB) OF THE CANADIAN INSTITUTE OF CHARTERED ACCOUNTANTS

The PSAB recommends and prescribes accounting and reporting standards for the public sector.

PAY-AS-YOU-GO

An approach to funding of capital projects that emphasizes the use of current revenues and reserve balances without resorting to debt.

SERVICE LEVEL

A high-level description of the extent of a particular service offering, usually referencing a blend of quantity, frequency and quality that most often correlates to staffing levels. When service levels are described as high, it usually indicates a higher staffing commitment and hence higher costs per unit of overall service.

SHARED SERVICES

Business units that provide services on a shared basis to other business units. Their costs are charged to other business units based on a per-unit of service charge and the amount of service consumed. Fleet Services and the District garage are examples of shared services.

STRATEGIC PLAN

Expresses the broadest aspirations of a community as embedded in the Vision and Mission statements. The Plan also incorporates a Strategy Map that organizes the strategic initiatives to achieve the Plan under four broad perspectives: Community Perspective, Organizational/Operational Perspective, People, Skills and Motivation Perspective and a Financial Perspective. See also Balanced Scorecard.

TANGIBLE CAPITAL ASSETS

Formal terminology referring to non-financial assets that have physical substance held for use in the supply of goods and services, have economic useful lives greater than one year and are not held for resale in the ordinary course of operations.

WATER CONSERVATION STRATEGY

A long-term strategy to emphasize responsible stewardship of this valuable resource. Through the implementation of universal metering, overall water consumption in the District has decreased and the implementation of user rates based on consumption ensures equitability amongst residents.

THE WEST VANCOUVER COMMUNITY CENTRES SOCIETY (WVCCS)

An independent society organized to add value to programs and services offered at the West Vancouver Community Centre and Aquatic Centre, and to engage members of the Society and public in new ways.



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