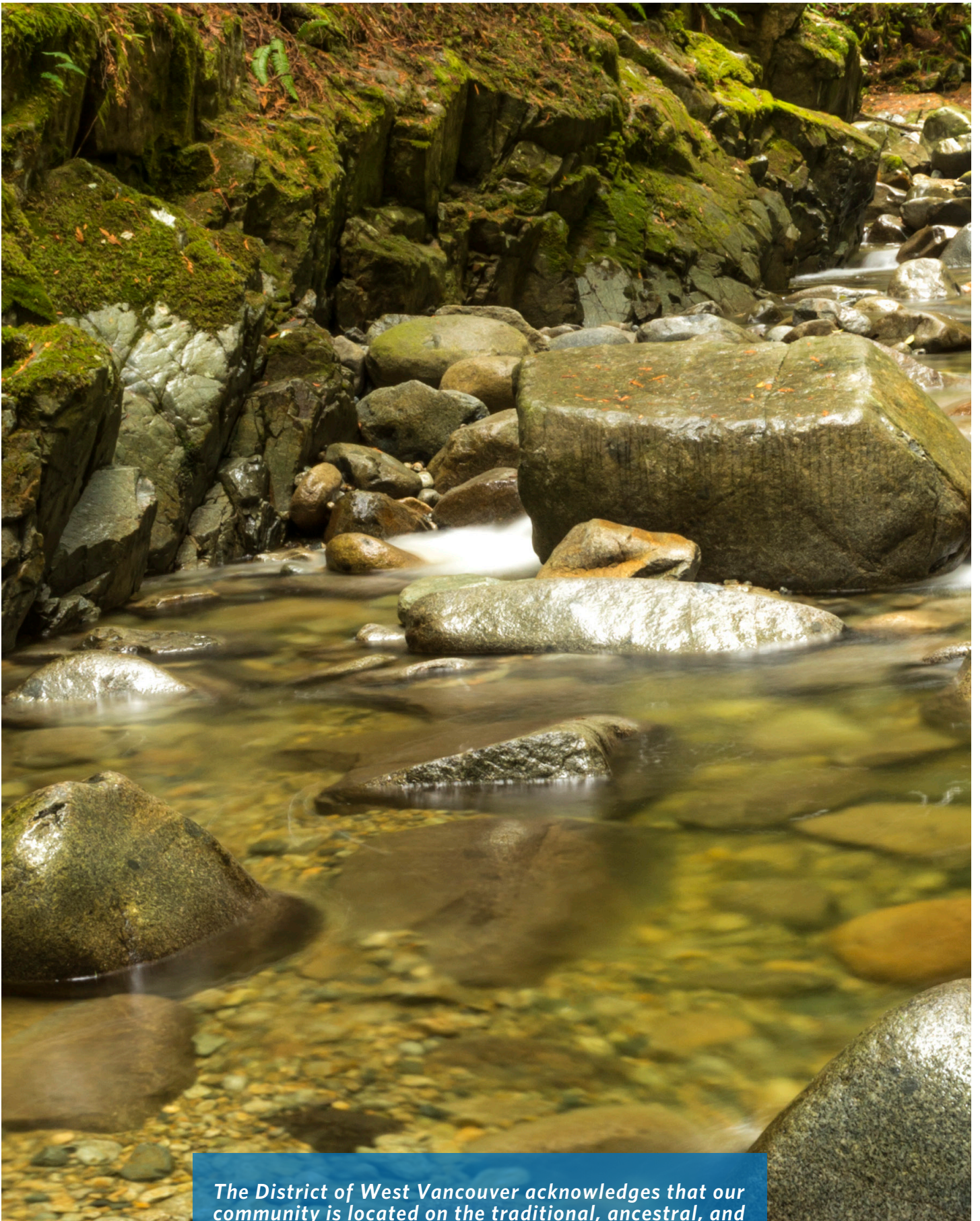


A photograph of a forest stream flowing over rocks in a lush green forest. The water is clear and shallow, cascading over smooth, dark grey and brown boulders. The surrounding forest is dense with tall evergreen trees and a thick undergrowth of ferns and moss-covered rocks. The scene is captured in a long-exposure style, giving the water a soft, blurred appearance. In the top left corner, there is a blue rectangular overlay containing white text.

FIVE-YEAR
FINANCIAL
PLAN
2020-2024



The District of West Vancouver acknowledges that our community is located on the traditional, ancestral, and unceded territory of the Squamish, Tsleil-Waututh, and Musqueam Nations.

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AWARD FOR FINANCIAL REPORTING



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

The Corporation of The District of West Vancouver

British Columbia

For the Fiscal Year Beginning

January 1, 2019

Christopher P. Morill

Executive Director



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 for its annual budget for the fiscal year beginning January 1, 2019.

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.

MESSAGE FROM THE DIRECTOR OF FINANCIAL SERVICES

The 2020-2024 Financial Plan outlined in this document represents an extraordinary and unprecedented achievement. In a period of less than a month, between mid-March and mid-April 2020, staff completely reviewed and reorganized the District's financial plan. This was done to reflect, as well as possible, the effects on the District's financial situation caused by the requirements necessitated by the Province's directions for management of response to the COVID-19 pandemic.

In order to have any reasonable expectation of weathering this crisis, the District was required to respond quickly, and strongly. On very short notice, facilities were closed, programs were cancelled, services were suspended or drastically modified, and staff were relocated, redeployed or, in some cases, laid off. Working from home became the new normal for many staff; many others had their working conditions substantially altered.

In this document, the District is outlining how it reallocated its available resources to continue to achieve Council's priorities and deliver services at the highest available level, while respecting all public health orders, and keeping staff and community safe. To this end, staff prepared the 2020-2024 Five-Year Financial Plan, keeping the focus on Council's established priority of fiscal sustainability at both the operational and capital levels, but modifying it where needed to accommodate the changes required.

I would like to thank staff in all District departments for their input and contribution to this budget. The planning process undertaken reflects the efforts of many staff, both inside and outside of Finance, who exhibited great willingness to change, and to move in new directions, contributing invaluable support to make this budget a comprehensive and relevant document.

Sincerely Yours,



Isabel Gordon MBA, CPA, CA
Director of Financial Services



Isabel Gordon | Director of Financial Services

CONSOLIDATED 2020 BUDGET EXECUTIVE SUMMARY

Summary of 2020 Budget Impacts

The District's original 2020-2024 Five Year Financial Plan (Budget 1) proposed a 3.35% increase in basic property taxes, along with a 0.5% increase to the asset levy, to be used to tackle deferred maintenance through an Endowment Fund loan, and an additional 0.5% increase to establish funds for implementation of the District's greenhouse gas reduction and climate emergency response strategies, for a total tax rate increase of 4.35%.

When the COVID-19 public health emergency was declared, Budget 1 was withdrawn, and staff undertook to fundamentally revise the proposed plan to reflect the new situation. The new 2020-2024 Financial Plan (Budget 2) is reflected in this document, which provides detailed schedules showing the changes that were made between Budget 1 and Budget 2.

Budget 2 includes a 2% base tax rate increase only. The proposed asset levy increase and the proposed Natural Capital and Climate Response levies were withdrawn.

Budget 2 was developed on the basis of extensive scenario planning, which started in mid-March and continued until the second week of April, when the results were reviewed and compiled. Every department developed three estimates (best case, worst case, in-between case), addressing potential reductions in revenues and expenditures. The worst case scenario assumed no relaxation of social distancing measures until year-end, the best case assumed some relaxation as soon as the end of May, and the in-between scenarios assumed resumption of various services somewhere in between the two extremes. These estimates (draft budgets) were reviewed line-by-line, adjusted where necessary, and rolled up into Budget 2.

The resulting budget does not assume the start of all programs and normal operations on September 1. The forecast is done separately for every area of District's operations, based on the gradual restoration of programs and services, starting from those that are more likely to be reinstated as the COVID-19 situation improves.

Budget 2 is focused primarily on the 2020 financial plan. Subsequent years (2021-2024) are included with the same forecasts as in Budget 1. It is very difficult to predict, at the moment, how the situation may unfold in two to five years' time, so revising years two, three, four and five of the Five-Year Financial Plan would not be very productive and would also have required significant time, which was better spent on the current priorities. The District will start developing new financial plans for years 2021 to 2025 during the third and fourth quarter of 2020.

COUNCIL STRATEGIC GOALS & OBJECTIVES

Council's Vision

Our goal is to make West Vancouver a complete community; and one that is livable, vibrant and inclusive. To accomplish this, we need to attract and inspire a full spectrum of people to live, play and work here. A vibrant economy, diverse housing choices, and exciting amenities consistent with the Official Community Plan are also part of Council's vision.



1. Housing

Strategic Goal: Significantly expand the diversity and supply of housing, including housing that is more affordable.

West Vancouver has the highest average housing costs in the region for both homeowners and renters. This is amplified by the limited diversity of housing and too many vacant homes in our community. Although housing affordability is driven by a number of factors, including market economics and demand, Council can take action to enable the development of desired forms of housing to increase housing options in our community.

2. Local Economy

Strategic Goal: Create vital and vibrant commercial centres.

Our businesses are facing a diminishing local market and are having difficulty attracting and retaining staff due to high housing costs and limited transit options. We want to ensure that our residents retain the commercial services they are accustomed to while maintaining the character of our commercial centres. Council can take action by planning land use to support commercial activities through collaboration with the local business community.

3. Climate Change & Nature

Strategic Goal: Protect our natural environment, reduce our impact on it, and adapt to climate change.

Adapting to a changing climate is one of the greatest challenges our community faces. We contribute more greenhouse gas (GHG) emissions per capita than the regional average. These emissions come from three primary sources: burning natural gas for our buildings, fuel to power vehicles, and decomposition of solid waste. We are already experiencing the effects of climate change such as shoreline flooding from sea level rise, storm events, wildfires, and summer droughts, and these will likely continue. Council can support a resilient community through adaptation measures and policy.

4. Mobility

Strategic Goal: Improve mobility and reduce congestion for people and goods.

Our community's topography and low-density neighbourhoods give us little opportunity to expand our existing road network and have contributed to a car-dependent community. Three-quarters of our workforce and one-quarter of our students commute into West Vancouver every day, while many of our residents commute out of West Vancouver for employment. The resulting congestion impacts residents' quality of life, the ability of employers to attract and retain employees, increases road maintenance costs, creates pedestrian safety concerns, and increases GHG emissions. Council will strategically address these challenges by working collaboratively with multiple regional partners and our citizens.

5. Municipal Services

Strategic Goal: Deliver municipal services efficiently.

West Vancouver is fortunate to have many residents who contribute their time, expertise, and passion in shaping our community, our priorities, and our objectives. We also have dedicated and professional staff who are committed to delivering high-quality and efficient programs and services. Council will continue to build on this strong foundation and engage the community to deliver the services that our residents are accustomed to while being fiscally responsible.

6. Social Well-being

Strategic Goal: Enhance the social well-being of our community.

Our community recognizes the importance of social inclusion, high-quality public facilities, and the valuable services provided by our community organizations. West Vancouver is becoming less age diverse as our population ages while, at the same time, we are becoming more culturally diverse and have opportunities to celebrate our increasing cultural richness. Council supports our residents' well-being through the programs and facilities that contribute to a strong social fabric.

CHALLENGES FOR 2020

Moving from Budget 1 to Budget 2

Budget 2 is a crisis response plan, which includes inevitable compromises between multiple priorities and objectives. While many items were specifically aimed at cost-reduction and emergency response measures, the effort was made to maintain the work on some critical strategic objectives, such as the reduction of deferred maintenance and the introduction of certain, but not all, green initiatives.

The budget document schedules explain what has been done to balance the budget. The first thing to note is that Budget 2 projects a loss of more than \$12 million in non-tax revenues. These are the funds that ordinarily would support much of the District's operational (non-utility) spending. Making this up by raising taxes would have required a tax rate increase of over 16%. Obviously, this was not a viable solution.

What was proposed, instead, was that:

1. expenditures be cut
2. tax funds, which would ordinarily be transferred to support capital, be retained for 2020 only, and be used to support operations

As shown on the schedules to the reports, expenditures have been cut by \$5.9 million, and the capital budget has also been cut by \$7 million, so that these funds can be retained for operations. It should be noted that these retained funds are not asset levy funds. The asset levy is dedicated to capital, and remains in the budget as the primary source of capital funds in 2020. Currently, the asset levy raises about \$8 million, or about one-half of the \$15 million estimated to be required each year to support asset maintenance.

Taxes were also reduced by eliminating the proposed climate levy, along with the proposed Endowment Fund loan. The operational levy, which had been calculated at 3.98% then reduced to 3.35%, was further reduced to 2%. The 2% tax rate increase is proposed because there are no more funds available from capital and other sources, and any further expenditure reductions cannot be made at this time without endangering essential services and the District's ability to recover from the effects of this crisis.

On the capital side, efforts were made to preserve some of the projects that were initially funded from additional taxes by providing funding from other sources. Specifically, the purchase of fire equipment, enhancing the capacity to fight wildfires, and the gradual introduction of electric vehicle charging stations are included in Budget 2, despite the elimination of the dedicated levy. A non-refundable contribution from the Endowment Fund (not a loan as previously proposed) was approved to support the Municipal Hall seismic retrofit, which is currently underway.

Finally, the revised financial plan does include limited provisions for tax delinquencies and additional costs related to COVID-19 response. The District may be able to receive some compensation for COVID-19 related costs from BC, which is taken into account in the budget, but this compensation will not cover all necessary expenses. Other measures, recently announced by the Province, will help some businesses and residents, but they will not help the municipalities. Certain provisions will impact municipal cash flow—some in a positive way, others by putting pressure on the cash flow— but, so far, no inflows into municipal budgets (new funds) have been announced by the Province.

Cost Saving Measures

All expenditure budgets were reviewed to identify and implement cost saving measures. The Parks, Culture & Community Services division was affected the most by the reduction in revenues and implemented more cost cuts than any other department. At the same time, all departments, including Police Services and Fire & Rescue Services, contributed to the District-wide cost saving efforts, reducing or eliminating casual and temporary salary budgets, staff training, travel, consulting, and many other expenditures. These reductions are reflected in comparison of Budget 1 revenues and expenditures to Budget 2 in the schedules in this budget book.

Labour costs were reviewed for every department—by the managers and directors and then, at the District level, by the Executive Committee and the Chief Administrative Officer. Multiple reductions were implemented across the District, mostly affecting temporary and casual positions, but also including some permanent staff. Overall, the reduction has impacted 481 temporary and casual employees who have been laid off. The current estimate of the total reductions is 102 Full-time Equivalents (a calculation translating full-time and part-time positions to the equivalent number of full-time positions). Also, most currently vacant positions, other than essential service positions, will not be filled in 2020, including the new positions included in Budget 1. This measure will provide additional savings to the District.

Staff are working on identifying and implementing additional cost saving measures, including both labour and non-labour cost items. Implementing these incremental savings is more complex, requiring calculation of both costs and benefits to see if savings actually arise, which is why they are not included in Budget 2. Additionally, the scope of further savings will be primarily determined by the time and severity of the COVID-19 emergency. Significant expansion and prolongation of current social measures, if required, would necessitate even more severe reduction of the District’s expenditures and corresponding cuts to services. On the other hand, if public health measures are gradually relaxed, the District may be in position to identify programs and services that can be resumed sooner than expected.

Finally, while any opportunity to reduce costs can be considered, the measures that are being implemented have to be reasonable in terms of their long-term impact on the District assets and services. For example, while some roads maintenance or facility maintenance activities were reduced to eliminate discretionary expenses, the mandatory repairs will continue in order to address major risks and/or avoidable large-scale expenditures in the future.

Long Term Asset Management

The District owns more than \$1 billion (replacement cost) in capital assets. These assets are comprised of a broad range of facilities, engineering and transportation infrastructure, equipment and other valuable resources that are necessary in order to provide municipal services in West Vancouver. Utilizing these assets in the most cost-effective way requires regular investments in their maintenance and upkeep.

Over the last several years, the District has been focusing on addressing deferred maintenance, building up an asset levy, and increasing the funding for the District’s asset maintenance. These efforts allowed us to partially offset the increasing costs of maintaining aging capital assets and, where possible, achieve efficiencies by replacing older infrastructure with new, more efficient solutions. The table below illustrates the gradual increase in dedicated capital funding from 2015 to 2019.

Annual budget	Asset levy rate increase	Asset levy amount added	Available capital investment	Estimation of required optimal investment	Shortfall
2015			\$7,400,000	\$13,900,000	\$6,500,000
2016	5.25%	\$3,000,000	\$10,400,000	\$13,900,000	\$3,500,000
2017	2.45%	\$1,550,000	\$11,950,000	\$14,100,000	\$2,150,000
2018	1.56%	\$1,050,000	\$13,000,000	\$14,500,000	\$1,500,000
2019	1.76%	\$1,500,000	\$14,500,000	\$14,500,000	\$ —

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The initial version of the 2020 Budget (Budget 1, developed prior to the COVID-19 emergency) proposed to continue this focus on asset maintenance, and included the allocation of \$15 million plus from the General Fund to the Capital Program. Analysis showed that this amount was very close to providing the optimal amount needed annually for asset investment, and the budget, therefore, proposed to tackle climate change issues with an additional green levy, and deferred maintenance with an additional deferred maintenance levy.

Then the COVID-19 emergency arose, and a complete revision of the proposed budget was required. In order to respond to the COVID-19 emergency, Budget 2 was developed and, in it, the green levy and the amounts for deferred maintenance were removed. In addition, support for capital projects had to be reduced to \$8 million.

Because funding for capital was reduced by almost 50%, drastic changes in the Capital Program planned for 2020 were required, and many important and worthwhile projects had to be postponed. Decisions on which projects to recommend for retention were made by the asset managers responsible for specific portfolios (e.g. roads, fleet, IT, etc.). These recommendations were based on the current condition of the assets, their risk status (e.g. critical, important, and desirable) and the likely consequences of a proposed deferral/reduction. The prioritization had to take into account multiple factors, including safety considerations, regulatory requirements, etc. As a result, some projects with significant community support had to be postponed due to the lack of funds and the need to address other critical priorities.

All initiatives that were removed from the 2020 Capital Program will be re-considered in the 2021 budget process. In 2021, it is will also be likely that full capital funding of \$15 million will be available, so many more projects can be funded. Similar to the initial 2020 process (prior to the emergency adjustments), the 2021 budget plan will be submitted for review and feedback from the community through extensive budget consultations, either online or in-person, depending on the circumstances at the time. We look forward to working on the 2021 Capital Program and hope that the overall financial situation will improve and enable the delivery of the many important initiatives that have been postponed due to the current emergency.



Completed Five-Year Financial Plan, Funds & Reserve Balances

2020 Budget 1 to Budget 2 Comparison 12

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2020 BUDGET 1 TO BUDGET 2 COMPARISON

Budget Principles

Budget 2 represents an extraordinary departure from all previous budgets, and creating it involved a complete, line-by-line review of every District expenditure, in all areas in which the District operates and provides services. In some cases, particularly for services such as the community centres, Seniors' Activity Centre, and the Library, District services have had to be curtailed due to public health prohibitions on public assembly. At the same time, these areas provided additional services for vulnerable populations such as seniors, youth and the homeless. In other cases, such as for Police Services and Fire & Rescue Services, District services require enhanced response. For the whole organization, other means of working, such as working from home, have had to be quickly and efficiently adopted in order to protect staff and the public. In creating Budget 2, all of these factors had to be incorporated using the best available information.

The following principles were applied in reviewing the budget:

- public safety is a top priority
- expectation of limited business and operational activity until the end of August
- focus on recovery, as well as short-term effects
 - preserving capacity to provide service
 - minimizing negative impact on maintenance of key assets
- development of the new budget from the ground up

The budget timeline contemplated closure of public facilities until the end of August, but allowed flexibility if public health restrictions are lifted earlier than expected. The District has plans in place to resume more normal operations, as soon as this becomes possible. In the meantime, the current review of the budget in detail has allowed identification of areas where preservation of assets can be supported without compromising the ability to return to full service levels.

Budget Priorities

In the new budget, priority was given to the following:

- essential services are fully supported
- funding for COVID-19 response-related services and social supports is provided
- capital construction projects that would be very expensive to stop are continued
- revenue-generating activities that are safe to carry on are continued
- expenditures that can be postponed are eliminated from the 2020 budget

In addition to police, fire, and emergency services, essential services include bylaw staff, utilities (water, sanitary sewer, storm drainage, refuse and recycling), and related administrative, legislative, and support services. Engineering, transportation, and facility services are supported to ensure that infrastructure does not deteriorate. Communications, Library, Parks, community centres, and the Seniors' Activity Centre are providing COVID-19 related services.

Budget 1 and Budget 2

Budget 2 is the newly created financial plan. It has replaced Budget 1, which was presented to Council on March 30, 2020, and was then deferred, and subsequently was withdrawn. The infographic below provides a

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comparison of Budget 1 and Budget 2, showing all of the adjustments that were made between the two budgets. Details of the consolidated adjustments are described in the schedule following the Infographic.

In order to create Budget 2, staff essentially recreated the budget cycle, which normally takes six months, in less than three weeks. A complete review of both operating and capital budgets, in detail, using a 'zero-base' methodology was done, starting with non-tax revenues, then non-salary budget, and moving onto salary budgets, capital and reserve transfers, and tax rate reduction.

Tax revenues were adjusted downwards. Budget 1 contained a proposal for a 0.5% increase to the asset levy to address natural capital/climate response, and an increase of 0.5% to repay a proposed deferred maintenance loan from the Endowment Fund. These increases have been eliminated. Also in Budget 1, the proposed tax rate increase was 3.35% for operations; this has been reduced to 2.00%. Combined, these changes reduce the proposed tax levy by \$1.7 million.

The District's non-tax revenues were reviewed in detail, and staff's best estimates of the new expected levels of revenue were created. Significant reductions are predicted in recreation program revenue, permit and zoning fees, and interest on investments.

Simultaneously, all expenditure budgets were reviewed to determine what could be foregone. The deepest cuts were made in Parks, Culture & Community Services, but all departments, including Police Services and Fire & Rescue Services, have contributed savings where possible. Items reduced or eliminated include staff training, travel, consulting, and casual and temporary salary budgets.

It was apparent early in the process that non-tax revenue was deeply affected, and that it was unlikely that equivalent operational expenditure cuts could be made, along with a tax levy reduction, without affecting essential services. While the Province has been approached by BC municipalities for funding support, to date there has been limited response and no funding has been made available. The only other sources of funding available to the District are reserves and borrowing. In current circumstances, borrowing should be a last resort because it would add to the financial burden. Therefore, capital budget funding was also reviewed to identify opportunities to support operations. After careful review, staff recommended that:

1. Instead of an Endowment Fund loan, the Municipal Hall project be funded by a direct transfer of funds from the Endowment Fund.
2. \$6.6 million be diverted from the tax levy funds that would ordinarily have supplemented the asset levy, and be left as an operational subsidy.

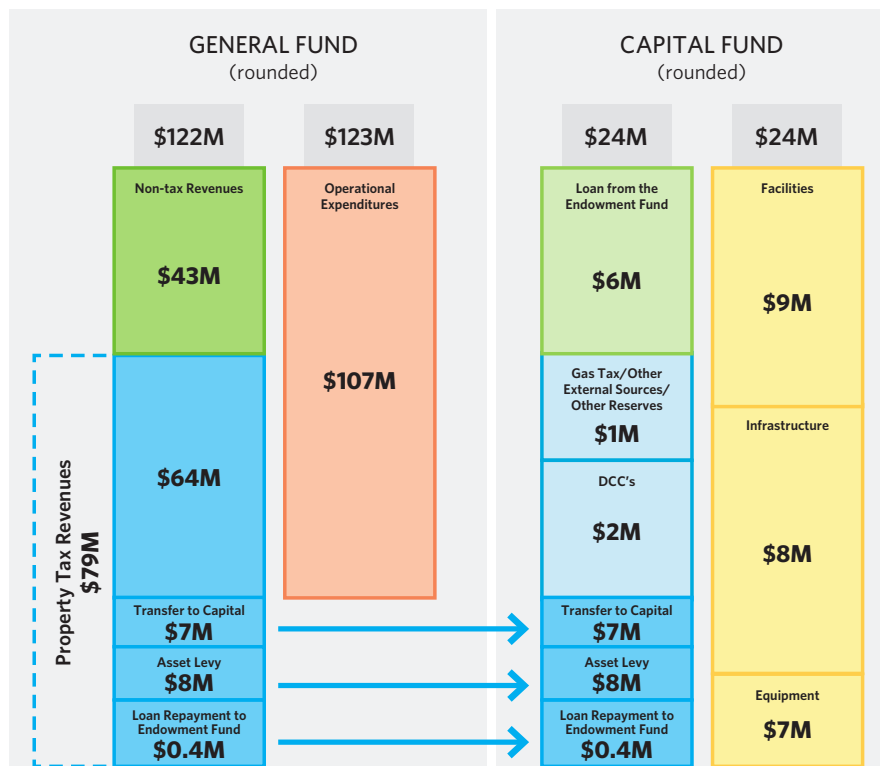
The total amount that would ordinarily have gone to the asset reserves is \$14.9 million, of this, the asset levy represents \$8.0 million, which means that up to \$6.9 million could be used for operations. A transfer of \$6.6 million allows for a reduced tax rate and continued operations at a maintenance level, along with some funding set aside for COVID-19 related costs, which may not be reimbursed by the Province. (All COVID-19 related costs are being captured and submitted for reimbursement, but some may not be funded).

Sustainability

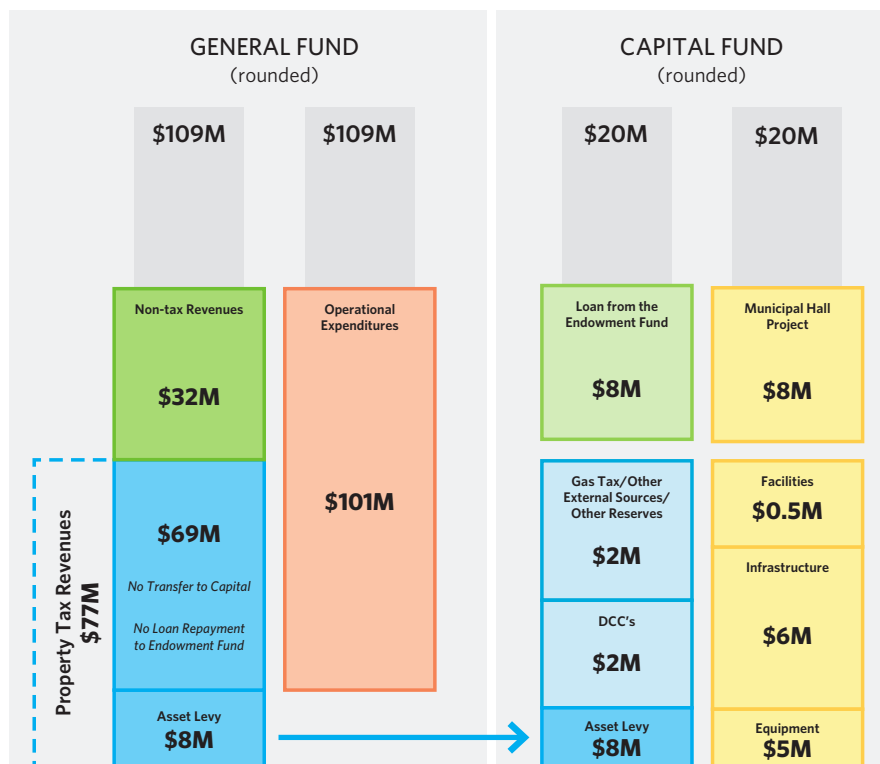
In recent years, the District has been focused on investing in the long-term viability of its constructed and natural capital assets so that municipal services can continue to be provided in a sustainable manner and natural resources are protected and enhanced. Budget 2, although funding is reduced, continues to support this direction. Every effort has been made to keep funding intact for climate response projects and projects that relate to natural capital enhancement. In addition, critical infrastructure projects continue to be supported for the most part.

2020 BUDGET 1 TO BUDGET 2 COMPARISON ...continued

BUDGET 1



BUDGET 2



2020 BUDGET 1 TO BUDGET 2 COMPARISON ...continued

	Consolidated 2020 Budget \$000's			Comments
	Budget 1	Budget 2	Change	
REVENUE				
General Taxation	78,576	76,818	-1,758	1
Parcel Taxes	7	7	0	
Fees and Charges	61,301	53,252	-8,049	2
Licences and Permits	7,660	5,841	-1,819	3
Other Revenue	13,545	10,591	-2,954	4
Government Grants	1,052	1,246	194	5
External Contributions & Partnerships	862	819	-43	6
External Borrowing	0	0	0	
Land Sales	2,860	2,860	0	
Transit Reimbursement	18,292	18,292	0	
Business Improvement Area Levy	500	500	0	
Levies Other Governments	97,650	97,650	0	
	\$282,306	\$267,877	-\$14,429	
Transfers from Reserves				
Asset Reserves	20,744	8,738	-12,007	7
Community Amenity Contributions	0	0	0	
Land Reserve	106	106	0	
Endowment Fund	1,324	9,674	8,351	8
Other Reserves	2,269	2,269	0	
Development Cost Charges	1,640	1,640	0	
Water Reserves	6,912	6,912	0	
Sewer Reserves	11,971	11,971	0	
Solid Waste Reserve	2,838	2,838	0	
Cemetery Development Reserve	307	307	0	
Golf Development Fund	0	0	0	
Prior Year Committed Funds	28,129	27,120	-1,009	9
Provisional Reserve Transfers	49,555	47,217	-2,338	10
	\$125,795	\$118,792	-\$7,003	
	\$408,101	\$386,669	-\$21,432	

2020 BUDGET 1 TO BUDGET 2 COMPARISON ...continued

	Consolidated 2020 Budget \$000's			Comments
	Budget 1	Budget 2	Change	
EXPENDITURE				
General Government	25,201	27,102	1,901	11
Public Safety	35,838	35,229	-609	12
Engineering and Transportation	5,275	4,442	-833	13
Planning and Development Services	6,439	6,221	-218	14
Recreation and Library	26,062	20,652	-5,409	15
General Fund Capital	100,361	93,315	-7,046	16
Cemetery	2,560	2,560	0	
Golf	1,023	247	-777	17
Transit	18,292	18,292	0	
Water	22,940	22,940	0	
Sewer	32,137	32,137	0	
Solid Waste	7,895	7,895	0	
Business Improvement Area Levy	500	500	0	
Levies Other Governments	97,650	97,650	0	
	<u>\$382,174</u>	<u>\$369,183</u>	<u>-\$12,991</u>	
Debt Service				
Debt Principal	1,027	1,027	0	
Debt Interest	1,274	1,274	0	
	<u>\$2,302</u>	<u>\$2,302</u>	<u>\$0</u>	
Transfers to Reserves				
Asset Reserves	14,869	7,828	-7,041	18
Endowment Fund	798	407	-391	19
Land Reserve	2,710	2,710	0	
Water Reserves	763	763	0	
Sewer Reserves	855	855	0	
Solid Waste Reserve	0	0	0	
Cemetery Development Reserve	0	0	0	
Golf Development Fund	0	0	0	
Other Transfers	3,631	2,621	-1,010	20
	<u>\$23,625</u>	<u>\$15,184</u>	<u>-\$8,441</u>	
	<u>\$408,101</u>	<u>\$386,669</u>	<u>-\$21,432</u>	
SURPLUS/SHORTFALL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	

2020 BUDGET 1 TO BUDGET 2 COMPARISON ...continued

- 1 1.35% operating tax levy decrease, 0.5% asset levy decrease, 0.50% natural capital/climate response levy removal
- 2 Forecasted drop in user fees, primarily from Parks, Culture, and Community Services; Golf fees
- 3 Forecasted drop in permit revenue from Planning & Development Services
- 4 Forecasted drop in interest revenue for working capital, penalties on taxes, and rental revenue
- 5 Forecasted increase in grants for West Vancouver Police Department
- 6 Capital Budget reductions
- 7 Capital Budget reductions
- 8 Endowment Fund transfer to fund Municipal Hall Seismic Upgrade Project
- 9 Capital Budget reductions
- 10 Offset to Capital Budget reductions
- 11 Forecasted increase in severance costs and COVID-19 related expenditures. Partially offset by divisional savings from COVID-19 closure.
- 12 Forecasted operational reductions primarily in West Vancouver Police Department
- 13 Forecasted reductions in spending on roadwork
- 14 Forecasted reductions in spending in Permits & Licences and Land Development departments
- 15 Forecasted reductions in Community Services, Cultural Services, Park Maintenance, Library Services, and Library Operations Support
- 16 Offset of Capital Budget revisions
- 17 Forecasted excess of costs over revenues recovered from the Parks Department
- 18 Cancellation of Environmental Levy. Savings in capital reductions.
- 19 Cancellation of Asset Levy increase
- 20 Forecasted elimination of transfer to endowment fund for loan repayment and decrease in interest revenue attributable to reserves

FIVE-YEAR FINANCIAL PLAN: CONSOLIDATED

2020-2024 Five-Year Financial Plan Bylaw No. 5075, 2020: Schedule A

	Five-Year Financial Plan (\$000's)				
	2020	2021	2022	2023	2024
REVENUE					
General Taxation	76,818	80,778	83,104	85,480	87,935
Parcel Taxes	7	6	6	3	0
Fees and Charges	53,252	62,823	65,914	69,142	72,523
Licences and Permits	5,841	7,775	7,892	8,010	8,130
Other Revenue	10,591	13,293	13,413	13,550	13,670
Government Grants	1,246	1,052	1,061	1,061	1,070
External Contributions & Partnerships	819	385	390	395	401
Land Sales	2,860	5,000	1,000	1,000	1,000
Transit Reimbursement	18,292	18,634	18,982	19,336	19,698
Business Improvement Area Levy	500	500	500	500	500
Levies Other Governments	97,650	103,000	108,000	113,000	119,000
	267,877	293,246	300,262	311,478	323,927
Transfers from Reserves					
Asset Reserves	8,738	17,132	14,819	14,819	13,229
Community Amenity Contributions	0	0	0	0	0
Land Reserve	106	0	0	0	0
Endowment Fund	9,674	1,324	1,324	1,324	1,324
Other Reserves	2,269	805	860	650	1,380
Development Cost Charges	1,640	1,011	925	750	138
Water Reserves	6,912	4,370	4,336	4,309	4,286
Sewer Reserves	11,971	6,192	6,274	6,355	6,437
Solid Waste Reserve	2,838	2,130	1,644	1,243	948
Cemetery Development Reserve	307	0	0	0	366
Golf Development Fund	0	0	0	0	0
Prior Year Committed Funds	27,120	0	0	0	0
Provisional Reserve Transfers	47,217	45,553	46,200	46,828	47,867
	118,792	78,518	76,381	76,278	75,974
	386,669	371,764	376,643	387,756	399,900
EXPENDITURE					
General Government	27,102	24,730	25,433	25,648	26,297
Public Safety	35,229	36,990	38,180	39,410	40,681
Engineering and Transportation	4,442	5,401	5,532	5,665	5,802
Planning and Development Services	6,221	6,615	6,796	6,982	7,173
Recreation and Library	20,652	26,756	27,471	28,205	28,960
General Fund Capital	93,315	62,756	60,833	61,169	61,026
Cemetery	2,560	2,345	2,536	2,745	2,921
Golf	247	1,036	1,050	1,063	1,077
Transit	18,292	18,634	18,982	19,336	19,698
Water	22,940	21,091	21,494	22,269	23,129
Sewer	32,137	28,290	30,356	32,167	34,305
Solid Waste	7,895	5,540	5,257	5,073	5,006
Business Improvement Area Levy	500	500	500	500	500
Levies Other Governments	97,650	103,000	108,000	113,000	119,000
	369,184	343,684	352,419	363,231	375,576
Debt Service					
Debt Principal	1,027	1,027	1,027	1,027	1,027
Debt Interest	1,274	1,274	1,274	1,274	1,274
	2,302	2,302	2,302	2,302	2,302
Transfers to Reserves					
Asset Reserves	7,828	14,869	14,869	14,869	14,869
Endowment Fund	407	438	447	455	465
Land Reserve	2,710	4,825	850	850	850
Water Reserves	763	936	1,410	1,573	1,680
Sewer Reserves	855	535	290	329	187
Cemetery Development Reserve	0	186	151	172	0
Other Transfers	2,621	3,989	3,906	3,975	3,972
	15,184	25,778	21,923	22,223	22,023
	386,669	371,764	376,643	387,756	399,900
SURPLUS/SHORTFALL					
	0	0	0	0	0

REVENUE/TAX DISTRIBUTION: OBJECTIVES & POLICIES

2020–2024 Five-Year Financial Plan Bylaw No. 5075, 2020: Schedule B

The *Community Charter* requires, as part of the consideration and adoption of the Five-Year Financial Plan, the disclosure of municipal objectives and policies regarding each of the following:

- the proportion of total revenue proposed to come from property taxes, parcel taxes, fees, other sources, and proceeds of debt
- the distribution of property taxes among the property classes
- the use of permissive tax exemptions

The District of West Vancouver’s financial planning objectives and policies can be summarized as:

- 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 shall remain 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 revenues, expenditures, reserves, and capital program. Each fund also has its own particular approach to budgeting and rate setting.

The General Fund encompasses all activities not assigned to a specific stand-alone fund. The General Fund has a diverse range of operating and capital activities, which include General Government, Public Safety, Engineering & Transportation, Planning & Development Services, and Recreation and Library. It is within this fund that property tax rates are determined as they are the most significant revenue source for the provision of services.

Utility funds comprise the Water Utility, the Sewer & Drainage Utility, and the Solid Waste Utility. The Water Utility Fund supplies all residents with potable water on a metered user-pay basis. The Sewer & Drainage Utility Fund provides for the collection and treatment of liquid waste on a user-pay basis. The Solid Waste Fund administers the garbage, organics, and recycling contracts on a user-pay basis.

Other stand-alone funds include the Cemetery Fund, the Golf Fund, and the Blue Bus Transit operation.

The Capilano View Cemetery also operates on a stand-alone basis, with a user rate structure sufficient to fund all expansions and improvements through the Cemetery Fund. The COVID-19 pandemic is not expected to materially affect the cemetery’s costs.

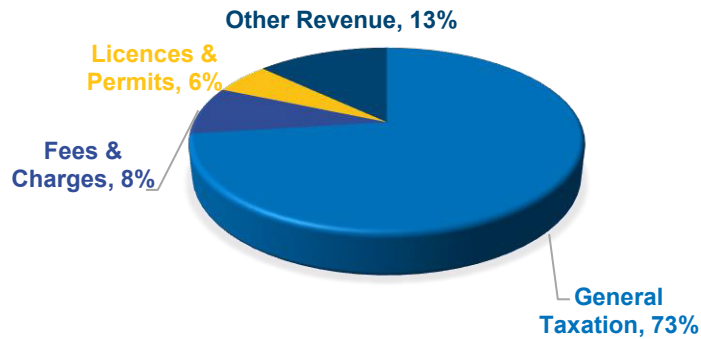
Ambleside Par 3 and Gleneagles Golf Course are self-contained businesses that ordinarily generate a bottom line sufficient to fund golf course operations from the Golf Fund. The Blue Bus service is operated on a contract basis for TransLink, which sets service levels, establishes budgets, and reimburses all costs. The full effects of the COVID-19 pandemic on these operations is yet to be determined.

REVENUE/TAX DISTRIBUTION: OBJECTIVES & POLICIES

Revenue Sources

All revenue sources are reviewed annually for potential rate adjustments. In the current budget, expected revenues have been adjusted to reflect reductions due to current conditions. In the case of sewer, water and solid waste utilities, annual user rates previously established to cover operating, capital, and debt service costs have not been further adjusted.

2020 BUDGET GENERAL FUND REVENUE

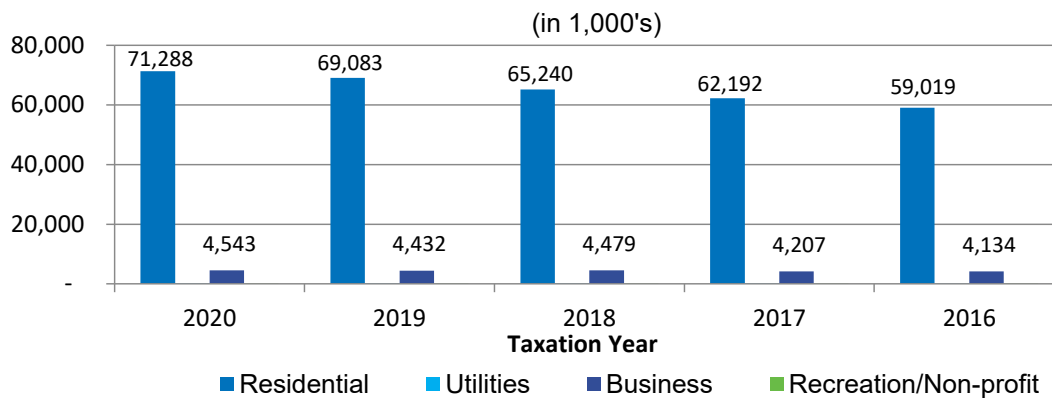


Property Taxation

Property taxation is the District’s most significant revenue source. Residential properties make up 96% of the assessed values and contribute 94% of the property taxes.

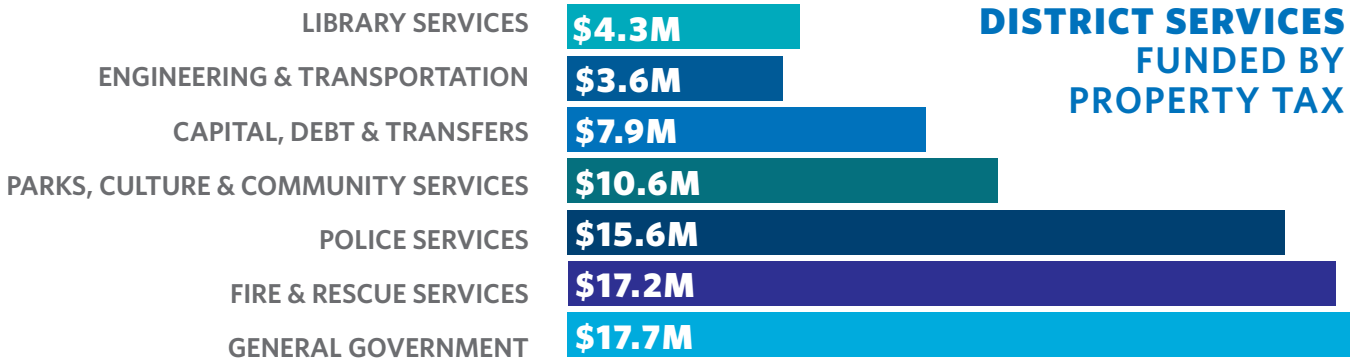
Business properties contribute approximately 6% of property taxes, with other property types contributing less than 1%.

PROPERTY TAX REVENUE TRENDS



The increase in general taxation since 2015 has been primarily due to the implementation of an asset levy for maintenance of the District’s capital assets. The current budget incorporates a 2.00% operational tax rate increase, but no increase to the asset levy.

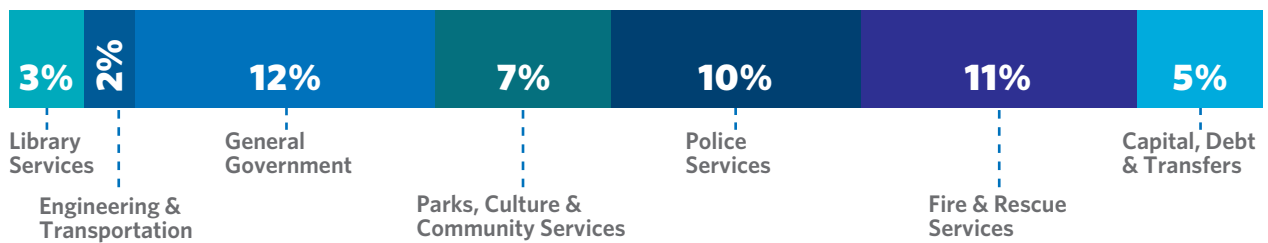
WHERE DO YOUR TAX DOLLARS GO?



**DISTRICT SERVICES
FUNDED BY
PROPERTY TAX**

The increase in net General Government expenditures is primarily due to reduction in operating budget transfers to capital budget, reduction in revenues, and increase in expenditures due to the COVID-19 pandemic.

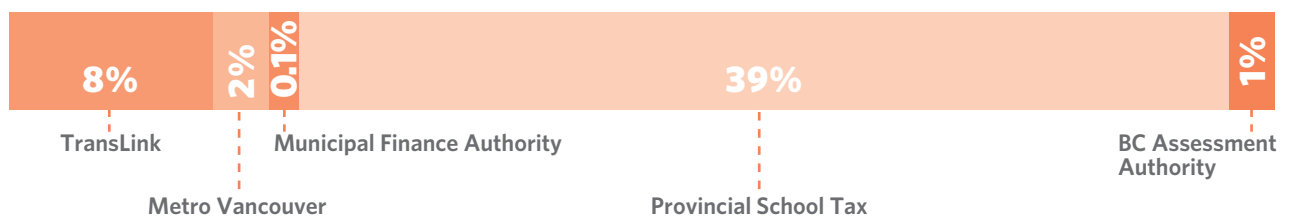
50% OF YOUR TAXES FUND SERVICES PROVIDED BY THE DISTRICT



The 2020 budget provides for a 2.00% increase in property taxes to fund the net increase in operating costs. The asset levy was maintained at the same level for 2020.

The asset levy supports the maintenance of asset reserves that are required to address infrastructure renewal and replacement. The District owns over \$1 billion in assets that require ongoing maintenance and replacement. For many years, funding has not sufficiently met the infrastructure maintenance and replacement needs of the municipality and, as a result, much of the infrastructure has not been maintained properly. Most municipalities across Canada face the same challenge and many have been proactive in focusing their attention on long-term asset management in recent years.

50% OF YOUR TAXES ARE COLLECTED ON BEHALF OF OTHER AUTHORITIES



The total amount of your tax bill also includes amounts collected on behalf of other taxing authorities. In accordance with provincial legislation, municipalities must collect tax on behalf of the provincial government for school taxes, TransLink, Metro Vancouver, BC Assessment Authority, and Municipal Finance Authority. The District has no ability to influence the rates charged by other authorities. For questions regarding taxes collected on behalf of other authorities, please contact the relevant authority.

TransLink: 604-953-3333 | Provincial School Tax: 250-387-0555 | BC Assessment Authority: 1-866-825-8322
 Metro Vancouver: 604-432-6200 | Municipal Finance Authority: 250-383-1181

FUND STRUCTURE

The District’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 rate-setting.

GENERAL FUND

The General Fund encompasses all activities not assigned to a specific stand-alone fund.

This fund has a diverse range of service activities: administration and support to Council, public safety, recreation, culture, community planning, business regulation, traffic, roads, parks, and environment.

It is within this fund that property tax rates are determined, as property taxes are 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 FUND

This fund administers the garbage, organics and recycling contracts on a user-pay basis, as well as in the public realm.

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

OTHER STAND-ALONE FUNDS

CEMETERY FUND

Capilano View Cemetery operates on a stand-alone basis, with a user rate structure sufficient to fund all expansions and improvements.

GOLF FUND

Ambleside Par 3 and Gleneagles Golf Course are self-contained businesses where user fees cover operating expenditures.

BLUE BUS TRANSIT FUND

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

CHANGE IN FUND BALANCES

	Opening Balance	Budgeted Contributions	Budgeted Expenditures	Closing Balance
General Fund				
Unappropriated Surplus / (Deficit)	(7,512,492)	95,109,158	(94,146,897)	(6,550,231)
Reserve Funds	81,326,443	11,669,248	(42,843,220)	50,152,471
	<u>73,813,951</u>	<u>106,778,406</u>	<u>(136,990,117)</u>	<u>43,602,240</u>
Water Utility				
Unappropriated Surplus / (Deficit)	(7,789,552)	762,900	-	(7,026,652)
Reserve Funds	7,026,032	5,115,589	(7,170,186)	4,971,435
	<u>(763,520)</u>	<u>5,878,489</u>	<u>(7,170,186)</u>	<u>(2,055,217)</u>
Sewer Utility				
Unappropriated Surplus / (Deficit)	(939,617)	855,100	-	(84,517)
Reserve Funds	10,185,231	8,730,822	(12,554,658)	6,361,394
	<u>9,245,615</u>	<u>9,585,922</u>	<u>(12,554,658)</u>	<u>6,276,878</u>
Solid Waste Utility				
Unappropriated Surplus / (Deficit)	-	7,895,442	(7,895,442)	-
Reserve Funds	2,838,277	-	(707,815)	2,130,462
	<u>2,838,277</u>	<u>7,895,442</u>	<u>(8,603,257)</u>	<u>2,130,462</u>
Golf				
Unappropriated Surplus / (Deficit)	(468,424)	246,530	(246,530)	(468,424)
Reserve Funds	26,455	134	-	26,589
	<u>(441,969)</u>	<u>246,664</u>	<u>(246,530)</u>	<u>(441,835)</u>
Cemetery				
Unappropriated Surplus / (Deficit)	(36,706)	2,560,310	(2,560,310)	(36,706)
Reserve Funds	1,444,310	12,911	(306,500)	1,150,720
	<u>1,407,604</u>	<u>2,573,220</u>	<u>(2,866,810)</u>	<u>1,114,014</u>
CONSOLIDATED	<u>86,099,957</u>	<u>132,958,142</u>	<u>(168,431,558)</u>	<u>50,626,541</u>

Note:

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 identified as Capital to be Financed in Future Years was rolled into the District's Unappropriated Surplus.

RESERVE PROJECTIONS

	2020	2021	2022	2023	2024
Capital Facilities Reserve					
Balance, Opening	6,639,430	-	-	-	-
Add-Back Provision	-	2,168,071	1,151,858	1,157,617	1,163,405
Asset Levy Allocation	401,258	6,546,568	4,950,352	4,595,768	3,580,333
Interest Earned	43,818	5,731	5,759	5,788	7,738
Project Expenditures	(4,916,435)	(7,568,512)	(4,950,352)	(4,595,768)	(3,196,067)
Provision for Reserve Expenditures	(2,168,071)	(1,151,858)	(1,157,617)	(1,163,405)	(1,555,409)
Balance, Closing	-	-	-	-	-
Capital Infrastructure Reserve					
Balance, Opening	2,300,181	(296,293)	-	-	-
Add-Back Provision	-	-	-	-	-
Asset Levy Allocation	3,360,379	6,047,046	7,096,248	7,151,832	8,387,904
Interest Earned	-	-	-	-	4,501
Project Expenditures	(5,956,853)	(5,750,753)	(7,096,248)	(7,151,832)	(7,487,657)
Provision for Reserve Expenditures	-	-	-	-	(904,748)
Balance, Closing	(296,293)	-	-	-	-
Capital Equipment Reserve					
Balance, Opening	2,063,806	-	-	-	-
Add-Back Provision	-	788,816	367,066	368,901	370,746
Asset Levy Allocation	3,464,021	2,713,424	2,371,500	1,829,000	2,375,449
Interest Earned	14,192	1,826	1,835	1,845	3,128
Project Expenditures	(4,753,204)	(3,137,000)	(2,371,500)	(1,829,000)	(2,120,500)
Provision for Reserve Expenditures	(788,816)	(367,066)	(368,901)	(370,746)	(628,824)
Balance, Closing	-	-	-	-	-
Operational Reserve					
Balance, Opening	580,405	-	-	-	-
Add-Back Provision	-	139,441	48,400	48,642	48,885
Asset Levy Allocation	552,284	584,755	400,900	1,242,400	475,314
Interest Earned	3,581	241	242	243	499
Project Expenditures	(996,829)	(676,037)	(400,900)	(1,242,400)	(424,300)
Provision for Reserve Expenditures	(139,441)	(48,400)	(48,642)	(48,885)	(100,398)
Balance, Closing	-	-	-	-	-
Endowment Fund					
Balance, Opening	30,021,519	18,000,000	18,000,000	18,000,000	18,000,000
Add-Back Provision	-	3,008,172	2,312,983	1,622,988	938,515
Net Rentals/Leases	407,151	437,877	446,504	455,431	464,535
Interest Earned	253,879	190,612	187,179	183,774	180,397
Expenditures	(9,674,378)	(1,323,678)	(1,323,678)	(1,323,678)	(1,323,678)
Provision for Reserve Expenditures	(3,008,172)	(2,312,983)	(1,622,988)	(938,515)	(259,769)
Balance, Closing	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000
Land Reserve					
Balance, Opening	465,868	-	-	-	-
Add-Back Provision	-	3,194,076	8,059,172	8,953,717	9,852,736
Net Proceeds from Land Sales	2,710,000	4,825,000	850,000	850,000	850,000
Interest Earned	18,209	40,095	44,546	49,019	53,514
Acquisition of Land	-	-	-	-	-
Project Expenditures	-	-	-	-	-
Provision for Reserve Expenditures	(3,194,076)	(8,059,172)	(8,953,717)	(9,852,736)	(10,756,250)
Balance, Closing	-	-	-	-	-
Amenity Contributions Fund					
Balance, Opening	33,704,994	-	-	-	-
Add-Back Provision	-	18,352,175	18,443,936	18,536,155	18,628,836
Developer Contributions	-	-	-	-	-
Interest Earned	258,991	91,761	92,220	92,681	93,144
Project Expenditures	(15,611,810)	-	-	-	-
Provision for Reserve Expenditures	(18,352,175)	(18,443,936)	(18,536,155)	(18,628,836)	(18,721,980)
Balance, Closing	-	-	-	-	-

RESERVE PROJECTIONS

	2020	2021	2022	2023	2024
Operating Reserves <small>various</small>					
Balance, Opening	2,779,014	-	-	-	-
Add-Back Provision	-	2,766,507	2,910,989	2,714,494	2,858,716
Contributions and Revenues	130,000	130,000	50,000	130,000	130,000
Interest Earned	27,590	14,483	13,505	14,222	14,944
Project Expenditures	(170,097)	-	(260,000)	-	-
Provision for Reserve Expenditures	(2,766,507)	(2,910,989)	(2,714,494)	(2,858,716)	(3,003,660)
Balance, Closing	-	-	-	-	-
Other Reserves <small>various</small>					
Balance, Opening	2,771,226	-	-	-	-
Add-Back Provision	-	2,031,506	2,016,539	2,026,621	1,986,505
Contributions and Revenues	-	-	-	-	-
Interest Earned	23,894	10,033	10,083	9,883	6,433
Project Expenditures	(763,614)	(25,000)	-	(50,000)	(700,000)
Provision for Reserve Expenditures	(2,031,506)	(2,016,539)	(2,026,621)	(1,986,505)	(1,292,937)
Balance, Closing	-	-	-	-	-
TOTAL GENERAL FUND	17,703,707	18,000,000	18,000,000	18,000,000	18,000,000
Water Utility Reserve Fund					
Balance, Opening	7,026,032	-	-	-	-
Add-Back Provision	-	4,971,435	4,996,292	-	-
Contributions and Revenues	5,055,900	5,184,400	5,025,800	5,121,100	5,218,200
Interest Earned	59,689	24,857	24,981	-	-
Project Expenditures	(7,170,186)	(5,184,400)	(5,025,800)	(5,121,100)	(5,218,200)
Provision for Reserve Expenditures	(4,971,435)	(4,996,292)	(5,021,274)	-	-
Balance, Closing	-	-	-	-	-
Sewer & Drainage Utility Reserve Fund					
Balance, Opening	10,185,231	-	-	-	-
Add-Back Provision	-	6,361,394	6,393,201	6,425,167	6,457,293
Contributions and Revenues	8,648,500	9,318,500	9,506,500	9,698,500	9,894,500
Interest Earned	82,322	31,807	31,966	32,126	32,286
Project Expenditures	(12,554,658)	(9,318,500)	(9,506,500)	(9,698,500)	(9,894,500)
Provision for Reserve Expenditures	(6,361,394)	(6,393,201)	(6,425,167)	(6,457,293)	(6,489,580)
Balance, Closing	-	-	-	-	-
Solid Waste Reserve Fund					
Balance, Opening	2,838,277	-	-	-	-
Add-Back Provision	-	2,130,462	1,644,164	1,243,131	947,905
Contributions and Revenues	-	-	-	-	-
Project Expenditures	(707,815)	(486,297)	(401,034)	(295,225)	(180,759)
Provision for Reserve Expenditures	(2,130,462)	(1,644,164)	(1,243,131)	(947,905)	(767,146)
Balance, Closing	-	-	-	-	-
TOTAL UTILITIES	-	-	-	-	-
Golf Development Reserve					
Balance, Opening	26,455	-	-	-	-
Add-Back Provision	-	26,720	26,853	26,987	27,122
Contributions and Revenues	-	-	-	-	-
Interest Earned	265	134	134	135	136
Project Expenditures	-	-	-	-	-
Provision for Reserve Expenditures	(26,720)	(26,853)	(26,987)	(27,122)	(27,258)
Balance, Closing	-	-	-	-	-
Cemetery Development Reserve					
Balance, Opening	1,444,310	-	-	-	-
Add-Back Provision	-	1,150,720	1,343,356	1,501,781	1,682,530
Contributions and Revenues	-	185,953	150,953	172,378	-
Interest Earned	12,911	6,683	7,472	8,371	6,582
Project Expenditures	(306,500)	-	-	-	(366,122)
Provision for Reserve Expenditures	(1,150,720)	(1,343,356)	(1,501,781)	(1,682,530)	(1,322,990)
Balance, Closing	-	-	-	-	-
TOTAL OTHER FUNDS	-	-	-	-	-

Note:

Add-Back Provision: reserve expenditure provisions, if unspent, are carried forward to the following year.

LONG-TERM DEBT PROJECTIONS

2020	2021	2022	2023	2024
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DEBT PRINCIPAL BALANCES

General Fund

Issued and Outstanding:

Police Services & Municipal Hall - 2016	21,142,622	20,630,856	20,101,179	19,552,963	18,985,559
Police Services & Municipal Hall - 2017	5,324,185	5,193,400	5,058,692	4,919,943	4,777,032
	<u>26,466,806</u>	<u>25,824,256</u>	<u>25,159,871</u>	<u>24,472,906</u>	<u>23,762,591</u>

Water Utility Fund

Issued and Outstanding:

Infrastructure - 2005	745,218	606,249	462,416	313,548	159,470
Universal Metering - 2009	1,958,861	1,497,569	1,017,825	518,891	0
Eagle Lake Development Plan - 2009	1,258,341	1,139,436	1,015,776	887,169	753,418
	<u>3,962,420</u>	<u>3,243,254</u>	<u>2,496,016</u>	<u>1,719,608</u>	<u>912,888</u>

Total	<u>30,429,226</u>	<u>29,067,510</u>	<u>27,655,887</u>	<u>26,192,514</u>	<u>24,675,479</u>
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DEBT SERVICE REQUIREMENTS

General Fund

Police Services & Municipal Hall - 2016	1,044,556	1,044,556	1,044,556	1,044,556	1,044,556
Police Services & Municipal Hall - 2017	279,122	279,122	279,122	279,122	279,122
	<u>1,323,678</u>	<u>1,323,678</u>	<u>1,323,678</u>	<u>1,323,678</u>	<u>1,323,678</u>

Water Utility Fund

Infrastructure - 2005	194,262	194,262	194,262	194,262	194,262
Universal Metering - 2009	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>977,847</u>	<u>977,847</u>	<u>977,847</u>	<u>977,847</u>	<u>977,847</u>

Total	<u>2,301,524</u>	<u>2,301,524</u>	<u>2,301,524</u>	<u>2,301,524</u>	<u>2,301,524</u>
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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 per cent of the prior year's prescribed revenues. In turn, 20 per cent 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 2019 actual and 2020 budget revenues, the District's borrowing capacity is approximately as follows:

	2020		2021	
	Assent Free	Total Capacity	Assent Free	Total Capacity
Liability Servicing Limit	7,919,171	39,595,854	7,412,823	37,064,113
Actual Debt Servicing Costs	2,301,524	2,301,524	2,301,524	2,301,524
Liability Servicing Capacity Available	<u>5,617,647</u>	<u>37,294,330</u>	<u>5,111,298</u>	<u>34,762,588</u>
Estimated Borrowing Capacity, in Millions	<u>62.4</u>	<u>414.4</u>	<u>56.8</u>	<u>386.3</u>



2020 General Fund Financial Plan Overview

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GENERAL FUND SUMMARY

2020	2020	2019
Annual Budget 1	Annual Budget 2	Year End Actual

REVENUE

¹ General Taxation	79,083,100	77,325,430	75,226,557
Fees and Charges	16,242,857	8,969,932	16,351,814
Licences and Permits	7,660,400	5,841,400	7,080,511
Other Revenue	12,644,374	9,690,758	12,140,670
Government Grants	1,052,174	1,246,183	1,387,043
² Other Transfers	3,102,815	3,102,815	5,065,342
³ Extraordinary Items	2,860,000	2,860,000	219,000
	122,645,720	109,036,518	117,470,938

EXPENSES

Office of the CAO, Community Relations & Communications, Legislative Services	3,148,937	2,975,547	3,130,122
Corporate Services	10,925,655	10,315,396	10,460,431
Engineering & Transportation	5,274,802	4,442,006	5,590,071
Financial Services	3,171,714	3,070,309	3,054,869
Fire & Rescue Services	17,431,428	17,387,146	16,918,698
Human Resources	1,895,269	1,843,182	1,845,437
⁴ Parks, Culture & Community Services	21,068,504	15,868,531	20,884,960
⁵ Planning & Development Services	6,438,691	6,220,927	5,658,833
Police Services	17,134,564	16,630,279	16,585,530
Library Services	4,993,122	4,783,705	4,829,222
⁶ General Government	13,215,034	14,961,548	13,045,937
	104,697,720	98,498,576	102,004,110
Asset Levy Transfer to Asset Reserves	14,869,000	7,827,942	14,750,000
Asset Levy Transfer to Deferred Maintenance Loan	369,000	-	-
Extraordinary Items			
Net Land Sales Transfer to Land Reserve	2,710,000	2,710,000	(35,126)
	122,645,720	109,036,518	116,937,984

YEAR END (DEFICIT) / SURPLUS

- - 532,953

Proposed Property Tax Increase	3.35%	2.00%
Proposed Asset Levy Increase	1.00%	0.00%

1 Budget 1: General Taxation revenue includes the proposed property tax, asset levy and natural capital/climate response levy increases, estimate for new taxation dollars from development, changes in the local improvement/specified area taxation and changes to payments received from senior governments in lieu of taxation.

Budget 2: Is the result of a complete review of the District's operations, based on the COVID-19 situation, with the additional asset levy increases eliminated.

2 Includes transfers from various operating reserves to fund for one-time items, emergencies and cyclical events. This amount fluctuates each year depending on needs and available funds.

3 Projected land sales.

4 Budget 1: A significant portion of the year-over-year expense increase relates to an increase in the trails crew as supported by the Trails Plan.

Budget 2: Additional FTE eliminated.

5 Budget 1: A significant portion of the year-over-year expense increase is related to new project work that is recoverable. Also includes requests for additional 2.5 FTEs to provide increased service levels to the public.

Budget 2: Additional FTE's eliminated.

6 Budget 1: Includes budget for one-time items, emergencies and cyclical events that are funded from operating reserves. This amount fluctuates each year depending on needs and available funds.

Budget 2: Includes the negative impacts of COVID-19 on investment returns, and increased one time initiative funds as an allowance for COVID-19 related costs.

REVENUE SUMMARY

	2020 Annual Budget 1	2020 Annual Budget 2	2019 Year End Actual
GENERAL TAXATION			
¹ Municipal Taxes	77,679,372	75,945,072	73,850,266
Specified Area	507,008	507,008	507,008
Grants in Lieu	896,720	873,350	869,283
	79,083,100	77,325,430	75,226,557
FEES AND CHARGES			
Police Services	163,750	150,000	170,898
Engineering & Transportation	609,000	487,000	670,682
Parks, Culture & Community Services	12,020,518	5,244,419	12,295,584
Library Services	91,550	55,013	91,261
First Nations Band	2,500,000	2,500,000	2,511,250
Fire & Rescue Services	227,039	155,500	245,693
Parking Tickets	397,500	210,000	166,241
Vehicle Towing	31,500	20,000	31,506
General Admin & Finance Fees	202,000	148,000	168,700
	16,242,857	8,969,932	16,351,814
LICENCES AND PERMITS			
Business Licences	1,399,000	1,399,000	1,378,765
Inspection Permits	4,809,000	3,366,300	4,479,472
Other Permits & Licences	1,452,400	1,076,100	1,222,274
	7,660,400	5,841,400	7,080,511
OTHER REVENUE			
Administration Fees (Transit/Utilities)	1,033,700	1,033,700	1,049,277
Interest on Investments	3,850,000	2,310,000	3,883,153
Tax Penalties & Interest	1,033,261	605,761	1,135,631
Library Contributions	277,815	308,862	226,533
Taylor Way Lease	269,651	269,651	269,752
Leases & Rentals	2,092,429	1,258,171	2,017,236
Miscellaneous	599,300	1,340,476	428,755
Third Party Contributions	3,488,218	2,564,137	3,130,333
	12,644,374	9,690,758	12,140,670
GOVERNMENT GRANTS			
Provincial Traffic Fine Revenue Sharing	654,597	830,260	758,269
Library	142,750	143,750	162,147
Other	254,827	272,173	466,628
	1,052,174	1,246,183	1,387,043
OTHER TRANSFERS			
Operating Reserves	3,102,815	3,102,815	5,065,342
	3,102,815	3,102,815	5,065,342
EXTRAORDINARY ITEMS			
Amenity Contribution	-	-	219,000
Land Sales	2,860,000	2,860,000	-
	2,860,000	2,860,000	219,000
TOTAL REVENUE	122,645,720	109,036,518	117,470,938

¹ General Taxation revenue includes the proposed property tax, asset levy and natural capital/climate response levy increases and new taxation dollars from development.

DIVISIONAL REVENUE SUMMARY

	2020 Annual Budget 1	2020 Annual Budget 2	2019 Year End Actual
OFFICE OF THE CAO, COMMUNITY RELATIONS & COMMUNICATIONS, LEGISLATIVE SERVICES			
Legislative Services	19,900	16,500	25,698
	19,900	16,500	25,698
CORPORATE SERVICES			
Facilities Management	1,662,881	1,176,798	1,611,595
Bylaw Enforcement	2,028,500	1,781,953	1,733,777
Lands, Legal and First Nations	150,000	150,000	-
	3,841,381	3,108,751	3,345,373
ENGINEERING & TRANSPORTATION			
Engineering Services	700,000	656,500	977,819
Roads and Traffic	197,000	118,000	165,217
	897,000	774,500	1,143,036
FINANCIAL SERVICES			
Finance	-	-	4,632
Taxes and Utilities	65,000	65,000	68,040
Purchasing and Risk Management	-	-	36,137
	65,000	65,000	108,809
FIRE & RESCUE SERVICES			
Fire Prevention	216,039	144,500	228,835
Emergency Services	11,000	11,000	16,858
	227,039	155,500	245,693
PARKS, CULTURE & COMMUNITY SERVICES			
Community Services	10,012,230	4,726,805	10,186,370
Parks Maintenance	925,586	338,279	963,758
Cultural Services	1,131,702	205,435	1,210,241
	12,069,518	5,270,519	12,360,368
PLANNING & DEVELOPMENT SERVICES			
Planning and Development	1,029,700	703,650	664,681
Permits and Inspections	4,904,000	3,432,800	4,586,403
Planning Recoverable Projects	1,006,681	988,481	425,010
	6,940,381	5,124,931	5,676,094
POLICE SERVICES			
Administration Branch	83,750	69,000	153,380
Operations Branch	812,205	993,214	887,535
	895,955	1,062,214	1,040,915
WEST VANCOUVER MEMORIAL LIBRARY			
Administration	261,250	213,828	273,281
Operations Support	400	400	-
External Funding	280,065	312,112	241,606
	541,715	526,340	516,779
DIVISIONAL REVENUE SUBTOTAL	25,497,889	16,104,255	24,462,765
NON-DIVISIONAL REVENUE	97,147,830	92,932,263	93,008,172
TOTAL REVENUE	122,645,720	109,036,518	117,470,938

DIVISIONAL EXPENSE SUMMARY

	2020 Annual Budget 1	2020 Annual Budget 2	2019 Year End Actual
OFFICE OF THE CAO, COMMUNITY RELATIONS & COMMUNICATIONS, LEGISLATIVE SERVICES			
Mayor and Council	567,805	540,621	564,069
Chief Administrative Officer	807,947	761,621	813,707
Communications	819,533	752,605	796,188
Legislative Services	953,652	920,700	956,158
	<u>3,148,937</u>	<u>2,975,547</u>	<u>3,130,122</u>
CORPORATE SERVICES			
Information Technology	3,981,727	3,900,302	3,687,068
Facilities Management	4,678,550	4,235,236	4,676,649
Emergency Planning	351,951	351,951	391,573
Bylaw Enforcement	1,272,237	1,211,887	1,132,861
Lands, Legal and First Nations	641,190	616,020	572,281
	<u>10,925,655</u>	<u>10,315,396</u>	<u>10,460,431</u>
ENGINEERING & TRANSPORTATION			
Engineering Services	1,404,090	1,358,235	1,316,499
Roads and Traffic	3,870,712	3,083,770	4,273,572
	<u>5,274,802</u>	<u>4,442,006</u>	<u>5,590,071</u>
FINANCIAL SERVICES			
Finance	1,916,394	1,851,539	1,842,835
Taxes and Utilities	495,696	485,446	433,027
Purchasing and Risk Management	759,624	733,324	779,008
	<u>3,171,714</u>	<u>3,070,309</u>	<u>3,054,869</u>
FIRE & RESCUE SERVICES			
Administrative Support	838,130	808,398	815,032
Fire Prevention	835,440	820,890	733,157
Emergency Services	15,757,858	15,757,858	15,370,509
	<u>17,431,428</u>	<u>17,387,146</u>	<u>16,918,698</u>
HUMAN RESOURCES			
Human Resources	1,413,982	1,361,895	1,391,066
Payroll Services	481,287	481,287	454,371
	<u>1,895,269</u>	<u>1,843,182</u>	<u>1,845,437</u>
PARKS, CULTURE & COMMUNITY SERVICES			
Central Administration	622,523	606,673	616,600
Community Services	12,292,293	9,014,211	12,090,443
Parks Maintenance	5,623,924	4,743,662	5,597,456
Cultural Services	2,529,764	1,503,985	2,580,460
	<u>21,068,504</u>	<u>15,868,531</u>	<u>20,884,960</u>

DIVISIONAL EXPENSE SUMMARY

	2020 Annual Budget 1	2020 Annual Budget 2	2019 Year End Actual
PLANNING & DEVELOPMENT SERVICES			
Planning and Development	3,001,423	2,870,716	2,932,118
Permits and Inspections	2,446,586	2,359,529	2,318,485
Planning Recoverable Projects	990,681	990,681	408,230
	<u>6,438,691</u>	<u>6,220,927</u>	<u>5,658,833</u>
POLICE SERVICES			
Chief Constable's Office	1,180,167	1,139,567	1,113,828
Administration Branch	5,259,610	5,011,610	5,194,287
Operations Branch	10,694,787	10,479,102	10,277,414
	<u>17,134,564</u>	<u>16,630,279</u>	<u>16,585,530</u>
WEST VANCOUVER MEMORIAL LIBRARY			
Administration	367,878	338,402	388,386
Service Delivery	3,730,645	3,600,081	3,678,792
Operations Support	614,534	533,111	521,379
Third Party	280,065	312,112	240,666
	<u>4,993,122</u>	<u>4,783,705</u>	<u>4,829,222</u>
DIVISIONAL EXPENSE SUBTOTAL	<u>91,482,686</u>	<u>83,537,028</u>	<u>88,958,173</u>
GENERAL GOVERNMENT	<u>13,215,034</u>	<u>14,961,548</u>	<u>13,045,937</u>
TOTAL EXPENSE	<u>104,697,720</u>	<u>98,498,576</u>	<u>102,004,110</u>

DEPARTMENTAL NET EXPENSE SUMMARY

	2020 Annual Budget 2			2019
	Expenses	Revenues	Net	Net Actual
Office of the CAO, Community Relations & Communications, Legislative Services	2,975,547	16,500	2,959,047	3,104,425
Corporate Services	10,315,396	3,108,751	7,206,646	7,115,058
Engineering & Transportation	4,442,006	774,500	3,667,506	4,447,035
Financial Services	3,070,309	65,000	3,005,309	2,946,060
Fire & Rescue Services	17,387,146	155,500	17,231,646	16,673,006
Human Resources	1,843,182	-	1,843,182	1,845,437
Parks, Culture & Community Services	15,868,531	5,270,519	10,598,012	8,524,591
Planning & Development Services	6,220,927	5,124,931	1,095,995	(17,262)
Police Services	16,630,279	1,062,214	15,568,065	15,544,615
West Vancouver Memorial Library	4,783,705	526,340	4,257,365	4,312,444
Net Divisional Subtotal	83,537,028	16,104,255	67,432,773	64,495,408
General Government	14,961,548	82,394,321	(67,432,773)	(79,962,235)
Net Expense Subtotal	98,498,576	98,498,576	-	(15,466,827)
Asset Levy Transfer to Asset Reserves	7,827,942	7,827,942	-	14,750,000
Asset Levy Transfer to Deferred Maintenance Loan	-	-	-	-
Net Land Sales Transfer to Land Reserve	2,710,000	2,710,000	-	183,874
Net Total	109,036,518	109,036,518	-	(532,953)

GENERAL GOVERNMENT EXPENSES

	2020 Annual Budget 1	2020 Annual Budget 2	2019 Year End Actual
GENERAL GOVERNMENT			
Severance and Collective Bargaining	215,000	500,000	221,335
Legal	505,000	505,000	697,737
Property & Liability Insurance	1,015,000	1,015,000	952,493
Fiscal Services	2,114,169	2,045,594	2,214,762
Grants In Aid	492,111	460,431	473,155
¹ One-time Initiatives	1,461,986	4,063,385	1,150,374
² Election	100,000	100,000	-
Third Party Works	2,572,537	2,564,137	2,744,009
Other Transfers			
Endowment Fund - Taylor Way Lease	269,651	269,651	268,735
Endowment Fund - Wetmore Revenue	116,000	116,000	116,000
Endowment Fund - Physiotherapy Clinic Rent	43,000	21,500	38,487
Debt Retirement Reserve - Community Centre Rentals	860,900	784,000	869,950
Intrafund Debt Retirement	178,261	178,261	-
³ Election Reserve	80,000	80,000	80,000
⁴ Interest on Reserves	2,190,000	1,314,000	2,703,502
UBCM Community Works Funding	182,219	189,219	371,410
Other Transfers	-	-	(502,729)
Capital Reserves - Artificial Turf	139,200	75,370	146,718
Business Improvement Area	500,000	500,000	500,000
Provisional Fringe Benefit Expenditures	180,000	180,000	-
	13,215,034	14,961,548	13,045,937

Notes:

- 1 This budget is for one-time items and the amount fluctuates each year depending on needs and available funds from operating reserves. 2020 budget 2 includes an allowance for COVID-19.
- 2 If operating budget not required in 2020, funding will be transferred to election reserve for future use in election year.
- 3 Annual contribution to election reserve for future use in election year.
- 4 Decrease in transfer of interest income earned on reserves due to anticipated lower interest rates.

WAGES & BENEFITS DIVISIONAL SUMMARY

	2020			
	Annual Budget 2	Labour Budget 2	Non-Labour Budget	Labour %
OFFICE OF THE CAO, COMMUNITY RELATIONS & COMMUNICATIONS, LEGISLATIVE SERVICES				
Mayor and Council	540,621	507,365	33,256	93.85%
Chief Administrative Officer	761,621	704,298	57,323	92.47%
Communications	752,605	708,371	44,234	94.12%
Legislative Services	920,700	906,460	14,240	98.45%
	<u>2,975,547</u>	<u>2,826,494</u>	<u>149,053</u>	<u>94.99%</u>
CORPORATE SERVICES				
Information Technology	3,900,302	1,941,879	1,958,423	49.79%
Facilities Management	4,235,236	2,320,265	1,914,971	54.78%
Emergency Planning	351,951	-	351,951	0.00%
Bylaw Enforcement	1,211,887	1,046,687	165,200	86.37%
Lands, Legal and First Nations	616,020	557,993	58,027	90.58%
	<u>10,315,396</u>	<u>5,866,824</u>	<u>4,448,572</u>	<u>56.87%</u>
ENGINEERING & TRANSPORTATION				
Engineering Services	1,358,235	1,225,490	132,745	90.23%
Roads and Traffic	3,083,770	1,865,492	1,218,278	60.49%
	<u>4,442,006</u>	<u>3,090,982</u>	<u>1,351,023</u>	<u>69.59%</u>
FINANCIAL SERVICES				
Finance	1,851,539	1,797,743	53,795	97.09%
Taxes and Utilities	485,446	459,446	26,000	94.64%
¹ Purchasing and Risk Management	733,324	780,724	(47,400)	106.46%
	<u>3,070,309</u>	<u>3,037,913</u>	<u>32,395</u>	<u>98.94%</u>
FIRE & RESCUE SERVICES				
Administrative Support	808,398	768,980	39,418	95.12%
Fire Prevention	820,890	814,740	6,150	99.25%
Emergency Services	15,757,858	14,867,143	890,715	94.35%
	<u>17,387,146</u>	<u>16,450,863</u>	<u>936,283</u>	<u>94.62%</u>
HUMAN RESOURCES				
Human Resources	1,361,895	1,183,170	178,725	86.88%
Payroll Services	481,287	481,287	-	100.00%
	<u>1,843,182</u>	<u>1,664,457</u>	<u>178,725</u>	<u>90.30%</u>

¹ The labour budget is greater than the total annual budget because non-labour costs within the Purchasing department include an internal recovery from the Water and Sewer Utilities. This recovery offsets costs to support the operations centre.

WAGES & BENEFITS DIVISIONAL SUMMARY

	2020			
	Annual Budget	Labour Budget	Non-Labour Budget	Labour %
PARKS, CULTURE & COMMUNITY SERVICES				
Central Administration	606,673	594,123	12,550	97.93%
Community Services	9,014,211	7,919,027	1,095,184	87.85%
Parks Maintenance	4,743,662	3,775,128	968,534	79.58%
Cultural Services	1,503,985	1,191,425	312,560	79.22%
	<u>15,868,531</u>	<u>13,479,703</u>	<u>2,388,828</u>	<u>84.95%</u>
PLANNING & DEVELOPMENT SERVICES				
Planning and Development	2,870,716	2,784,843	85,873	97.01%
Permits and Inspections	2,359,529	2,324,512	35,018	98.52%
Planning Recoverable Projects	990,681	157,931	832,750	15.94%
	<u>6,220,927</u>	<u>5,267,286</u>	<u>953,641</u>	<u>84.67%</u>
POLICE SERVICES				
Chief Constable's Office	1,139,567	931,527	208,040	81.74%
Administration Branch	5,011,610	2,554,317	2,457,293	50.97%
Operations Branch	10,479,102	9,637,282	841,820	91.97%
	<u>16,630,279</u>	<u>13,123,126</u>	<u>3,507,153</u>	<u>78.91%</u>
WEST VANCOUVER MEMORIAL LIBRARY				
Administration	338,402	293,094	45,308	86.61%
Service Delivery	3,600,081	3,276,587	323,494	91.01%
Operations Support	533,111	404,388	128,723	75.85%
Third Party	312,112	123,132	188,980	39.45%
	<u>4,783,705</u>	<u>4,097,200</u>	<u>686,505</u>	<u>85.65%</u>
	<u>83,537,028</u>	<u>68,904,850</u>	<u>14,632,178</u>	<u>82.48%</u>

STAFFING SUMMARY

FTE count = Full Time Equivalents

DISTRICT PERMANENT EMPLOYEES	Funding Source	Permanent Full Time			Permanent Part Time			Total		
		Exempt	Union	Total	Exempt	Union	Total	Exempt	Union	Total
GENERAL FUND										
Administration	General Tax Levy	11.00	6.00	17.00	0.60	-	0.60	11.60	6.00	17.60
Corporate Services	General Tax Levy	11.00	44.00	55.00		1.80	1.80	11.00	45.80	56.80
Engineering & Transportation	General Tax Levy									
▪ Engineering Services & Roads	General Tax Levy	11.95	18.65	30.60	-	-	-	11.95	18.65	30.60
▪ Shared Services	General Tax Levy	2.00	12.00	14.00	-	-	-	2.00	12.00	14.00
Financial Services	General Tax Levy	10.00	15.00	25.00	-	2.40	2.40	10.00	17.40	27.40
Fire & Rescue Services	General Tax Levy	10.00	102.00	112.00	-	-	-	10.00	102.00	112.00
Human Resources	General Tax Levy	13.00	-	13.00	-	-	-	13.00	-	13.00
Parks, Culture & Community Services	General Tax Levy	16.00	75.00	91.00	2.00	22.16	24.16	18.00	97.16	115.16
▪ Permanent Program Staff	Fee-for-service	-	1.00	1.00	-	2.00	2.00	-	3.00	3.00
Planning & Development Services	General Tax Levy	14.00	27.00	41.00				14.00	27.00	41.00
West Vancouver Memorial Library	General Tax Levy	8.00	19.00	27.00	-	15.60	15.60	8.00	34.60	42.60
West Vancouver Police Services	General Tax Levy	15.00	79.00	94.00	1.20	1.14	2.34	16.20	80.14	96.34
	General Tax Levy	121.95	398.65	520.60	3.80	45.10	48.90	125.75	443.75	569.50
Capital Maintenance	Capital Funding	-	7.15	7.15				-	7.15	7.15
Third Party Works	External Recovery	-	13.00	13.00	-	-	-	-	13.00	13.00
West Vancouver Police	External Recovery									
▪ Secondments	External Recovery	-	10.00	10.00	-	-	-	-	10.00	10.00
▪ Assignments	External Recovery	-	5.00	5.00	-	-	-	-	5.00	5.00
	External Recovery	-	28.00	28.00	-	-	-	-	28.00	28.00
OTHER FUNDS										
Cemetery	Fee-for-service	0.00	4.00	4.00	-	0.60	0.60	-	4.60	4.60
Golf	Fee-for-service	0.00	2.00	2.00	-	1.67	1.67	-	3.67	3.67
Sewer & Drainage Utility	Fee-for-service	3.35	14.83	18.18	-	-	-	3.35	14.83	18.18
Solid Waste Utility	Fee-for-service	1.85	4.38	6.23	-	-	-	1.85	4.38	6.23
Water Utility	Fee-for-service	1.85	12.00	13.85	-	-	-	1.85	12.00	13.85
	Fee-for-service	7.05	37.20	44.25	-	2.27	2.27	7.05	39.47	46.52
TOTAL DISTRICT PERMANENT EMPLOYEES		129.00	471.00	600.00	3.80	47.37	51.17	132.80	518.37	651.17
TRANSIT										
TRANSIT	Funding Source	Permanent Full Time			Permanent Part Time / Casual			Total		
		Exempt	Union	Total	Exempt	Union	Total	Exempt	Union	Total
Transit	External Recovery	11.00	125.00	136.00	-	15.00	15.00	11.00	140.00	151.00
Casual	External Recovery					2.20	2.20		2.20	2.20
TOTAL TRANSIT EMPLOYEES		11.00	125.00	136.00	-	17.20	17.20	11.00	142.20	153.20

Notes:

- Funding sources:
 - General Tax Levy - taxes levied annually on residential and commercial properties after all other revenue sources are accounted for
 - Fee-for-service - non-taxpayer based revenues coming from user-pay services provided by the District (Culture & Community Services programs, Utility services)
 - Capital Funding is part of capital budgets of the respective District departments to cover capital maintenance labour costs
 - External Recovery - 100% of costs recovered from other organizations for services provided by the District (TransLink, other Police Agencies, and third party developers).
- Staffing FTEs reflect authorized staffing levels, which may not be fully funded in the budget due to assumptions on vacancy rates.
- Shared Services includes fleet, carpentry, signage, dispatch and administration support provided by Engineering to other divisions/funds at the District's Operations Centre on a cost recovery basis.
- Full Time Equivalent equals one employee working full time hours.

STAFFING CHANGES

FTE count = Full Time Equivalents

DISTRICT PERMANENT EMPLOYEES	Funding Source	2019	2019 Adjustments		2019	2020 Changes			2020
		Total	Transfers	Other	Revised	Transfers	Other	Total	Total
GENERAL FUND									
Administration	General Tax Levy	17.60			17.60				17.60
Corporate Services	General Tax Levy	56.80			56.80				56.80
Engineering & Transportation	General Tax Levy								
▪ <i>Engineering Services & Roads</i>	General Tax Levy	29.71	0.89		30.60 a				30.60
▪ <i>Shared Services</i>	General Tax Levy	14.00			14.00				14.00
Financial Services	General Tax Levy	27.40			27.40				27.40
Fire & Rescue Services	General Tax Levy	112.00			112.00				112.00
Human Resources	General Tax Levy	13.00			13.00				13.00
Parks, Culture & Community Services	General Tax Levy	116.36	(1.00)	0.40	115.76 b q	(0.60)	(0.60) g		115.16
▪ <i>Permanent Program Staff</i>	Fee-for-service	2.40			2.40	0.60	0.60 g		3.00
Planning & Development Services	General Tax Levy	41.00			41.00				41.00
West Vancouver Memorial Library	General Tax Levy	42.60			42.60				42.60
West Vancouver Police Services	General Tax Levy	94.20		1.14	95.34 c		1.00	1.00 j	96.34
	General Tax Levy	567.07	(0.11)	1.54	568.50	-	1.00	1.00	569.50
Capital Maintenance	Capital Funding	8.04	(0.89)		7.15 a				7.15
Third Party Works	External Recovery	13.00			13.00				13.00
West Vancouver Police	External Recovery						(2.00)	(2.00) k	10.00
▪ <i>Secondments</i>	External Recovery	12.00			12.00				
▪ <i>Assignments</i>	External Recovery	5.00			5.00				5.00
	External Recovery	30.00	-	-	30.00	-	(2.00)	(2.00)	28.00
OTHER FUNDS									
Cemetery	Fee-for-service	4.60			4.60				4.60
Golf	Fee-for-service	3.67			3.67				3.67
Sewer & Drainage Utility	Fee-for-service	17.85			17.85	0.33	0.33 l		18.18
Solid Waste Utility	Fee-for-service	5.35	1.00		6.35 b	(0.13)	(0.13) l		6.23
Water Utility	Fee-for-service	14.05			14.05	(0.20)	(0.20) l		13.85
	Fee-for-service	45.52	1.00	-	46.52	-	-	-	46.52
DISTRICT PERMANENT EMPLOYEES		650.63	-	1.54	652.17	-	(1.00)	(1.00)	651.17

2019 Changes:

FTE Transfers - No Additional Cost

- a Transfer to General Fund from Capital
- b Transfer from General Fund to Solid Waste Fund
- q .40 FTE conversion from temporary to full-time position (.60+.40=1FTE) in Cultural Services Department

New FTEs

- c Bail Hearing Clerks - 2 new 0.57 FTEs (Total 1.14 FTEs)

2020 Changes:

FTE Transfers - No Additional Cost

- g Transfer from regular staffing to program staffing
- l FTE reallocations between Utility Funds
- k (-2) FTE Secondment reduction

New FTEs

- j 1.00 FTE Privacy Analyst to address Freedom of Information (FOI) requests

TRANSIT BUS	Funding Source	2019	2019 Adjustments		2019	2020 Changes			2020
		Total	Transfers	Other	Revised	Transfers	Other	Total	Total
Permanent	External Recovery	151.00			151.00				151.00
Casual	External Recovery	2.00			2.00		0.20	0.20	2.20
TOTAL TRANSIT EMPLOYEES		153.00	-	-	153.00	-	0.20	0.20	153.20

DISTRICT CASUAL POOLS	Funding Source	2019	2020	Change
		Salary & Benefits (\$)	Salary & Benefits (\$)	
GENERAL FUND				
	General Tax Levy	5,471,260	3,240,908	(2,230,351)
Capital Maintenance	Capital Funding	465,593	474,905	9,312
OTHER FUNDS				
Cemetery	Fee-for-service	121,643	124,058	2,415
Golf	Fee-for-service	141,212	15,000	(126,212)
Solid Waste Utility	Fee-for-service	151,994	112,964	(39,030)
Water Utility	Fee-for-service	110,269	112,474	2,205
	Fee-for-service	525,118	364,496	(160,622)

Casual pools will vary year-over-year based on operational requirements.

STAFFING CHANGES

COVID-19 Impact

DISTRICT CASUAL POOLS	Employee Count
-----------------------	----------------

GENERAL FUND

Division/Position	Number of Employees Laid Off
ADMINISTRATION	3
Clerk	3
CORPORATE SERVICES	13
Facilities Maintenance	13
FINANCIAL SERVICES	2
Clerk	2
WEST VANCOUVER MEMORIAL LIBRARY	50
Librarian I	22
Library Assistant	22
Public Service Assistant & Facilities Maintenance	6
PARKS, CULTURE & COMMUNITY SERVICES	411
Program Coordinator and Administrative Support	6
Gymnastics Coach	45
Lifeguard	83
Playcare Leader	13
Program Staff	174
Recreation Facility Clerk	26
Shuttle Bus Driver	3
Skate Attendant	20
Weight Room Attendant	28
Youth Leader	13
* Other Divisions	2
Clerk	2
Grand Total	481

The above list shows a breakdown by Division and Position, the number of casual employee's laid off due to COVID-19. This list represents employee count and not FTEs.

* Other Divisions are grouped together to maintain the privacy of affected staff.



Divisional Operations

- Office of the CAO 41
- Community Relations & Communications 46
- Legislative Services 50
- Corporate Services 53
- North Shore Emergency Management 57
- Engineering & Transportation 59
- Financial Services 63
- Fire & Rescue Services 67
- Human Resources 70
- West Vancouver Memorial Library 73
- Parks, Culture & Community Services 77
- Planning & Development Services 83
- Police Services. 88

OFFICE OF THE CAO



Nina Leemhuis | 2010-2020

June 2020 was my last month working at the District before I retired. I will be handing over the responsibilities of Chief Administrative Officer to Robert Bartlett, who comes from the City of Vancouver, where he was Chief Risk Officer & Director of Enterprise Risk Management, Business Continuity & Compliance.

It has been an honour working with Mayor and Council, our staff, citizen working groups and committees, community volunteers, and the many others who continue to make West Vancouver a great place to live. Your engagement and commitment to our community will ensure that West Vancouver continues to be the community that our residents cherish.



Robert Bartlett | Chief Administrative Officer

I am excited to take on the responsibility of continuing the excellent work that has already been done to implement Council's Strategic Goals and Objectives. I joined the District on July 6, 2020, while British Columbia is in Phase 3 of its COVID-19 response plan.

We will continue to provide essential services while moving forward to re-open facilities and services that have been suspended in a phased manner. With a focus on health and safety, responsible fiscal management, and resident engagement, we will ensure that West Vancouver continues to be a resilient community.

The Office of the Chief Administrative Officer leads, coordinates and provides oversight for all District divisions to ensure the District is accomplishing Council's priorities, goals of the community and the District's vision and mission.

The Chief Administrative Officer (CAO) takes direction from Mayor and Council in their roles as governors of the District of West Vancouver. The CAO serves as a link between Council, which sets priorities, and the executive committee, which implements them. The CAO keeps Mayor and Council informed of corporate policies, plans and financial information, and provides them with analysis, options and recommendations. As administrative head of the District, the CAO provides leadership and direction to executive committee members on development and execution of divisional and departmental work plans, while creating the working environment and procedures to allow the executive committee to successfully fulfill their roles. The CAO personally represents the District at all levels in the community, maintains relationships with community groups and agencies, and manages the District's interests on intergovernmental issues.



¹Police services in West Vancouver are provided by an independent West Vancouver Police Department and operates under the governance of the Police Board, as per the BC Police Act (RSBC 1996, chapter 367). Only one board member is appointed by Council.

²North Shore Emergency Management (NSEM) is an inter-municipal agency providing services for the District of West Vancouver, City of North Vancouver, and District of North Vancouver.

2019 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- guided first phase of public consultation and information gathering for the 2195 Gordon housing proposal to provide housing that is affordable for the professional workforce
- provided oversight for the development of opportunities to increase the number of units of purpose-built rental housing

Local Economy

- provided direction for the implementation of the Economic Development Plan
- provided oversight for the first two phases of the Horseshoe Bay Local Area Plan process

Climate Change & Nature

- guided corporate response to Council's declaration of a climate emergency
- provided oversight for the development of a Community Wildfire Protection Plan
- provided leadership and direction for the development of a Natural Capital Inventory

Mobility

- provided leadership and oversight for the public consultation on the West Vancouver portion of the B-Line bus service
- working with our partners, guided initiatives to implement recommendations of the Integrated North Shore Transportation Planning Project (INSTPP)

Municipal Services

- continued to deliver municipal services efficiently, including reviewing current services to determine which, if any, can be reduced, eliminated, or delivered more efficiently
- reviewed community consultation processes to ensure citizen input informs Council and staff decisions effectively and consistently
- continued to attract and retain high-quality employees

Social Well-being

- oversaw initiatives that support the social well-being of our community by enhancing cultural, health, recreational, and socially supportive programs

2019 OPERATIONAL ACCOMPLISHMENTS

- continued to build and foster a service-oriented culture within all District divisions and operations
- directed improvements in emergency preparedness, response, and resiliency for all divisions and community
- directed the development of work plans for all divisions to reflect and execute Council's strategic goals and priorities
- ensured continued development and implementation of enhanced employee engagement practices

Addressing the impacts of the COVID-19 pandemic requires the division to adapt its operations to ensure safety of staff and the public, with a focus on delivering essential services and deferring all non-essential spending. As a result, some initiatives may be deferred to future years.

2020 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- continue to guide processes for the 2195 Gordon housing proposal to provide housing that is affordable for the professional workforce
- continue to provide oversight for the development of opportunities to increase the number of units of purpose-built rental housing
- continue to provide oversight for Cypress Village area development plan as it moves to public engagement

Local Economy

- provide oversight for the completion of the Horseshoe Bay Local Area Plan
- continue to oversee the implementation of the Economic Development Plan
- guide the launch of the Ambleside Town Centre Local Area planning process

Climate Change & Nature

- oversee the implementation of the Community Wildfire Protection Plan
- continue to guide the response to meet Council's climate change targets, including policy updates, bylaw amendments and operational measures
- guide the development of measures responding to sea level rise, including the implementation of a development permit area for flood construction levels and a development permit area for foreshore protection
- guide the incorporation of natural capital assets into the asset management framework

Mobility

- oversee the update of the Strategic Transportation Plan
- continue to work with our partners to implement recommendations of the Integrated North Shore Transportation Planning Project (INSTPP)

Municipal Services

- continue to provide oversight to ensure community consultation processes are effective
- continue to ensure the District is attracting and hiring high-quality employees
- continue monitoring and reviewing costs to ensure that municipal services are delivered efficiently and effectively

Social Well-being

- continue to oversee initiatives that support the social well-being of our community by enhancing cultural, health, recreational, and socially supportive programs, including the Arts Facility Advisory Committee recommendations and West Vancouver Place for Sport

2020 OPERATIONAL INITIATIVES

- continue to build and foster a service-oriented culture within all District divisions and operations
- direct the development of work plans for all divisions to reflect and execute Council priorities
- ensure continued development and implementation of enhanced employee engagement practices

OFFICE OF THE CAO

Net Divisional Expenses

	Budget 2020		Actual 2019	
	%	\$	%	\$
Revenue				
		-		-
Expenses				
Mayor and Council				
Salaries & Benefits	93.85%	507,365	88.27%	497,877
Supplies & Other Expenses	6.15%	33,256	11.73%	66,192
	100.00%	540,621	100.00%	564,069
¹ Office of the CAO				
Salaries & Benefits	92.47%	704,298	90.39%	735,528
Supplies & Other Expenses	7.40%	56,323	8.66%	70,500
Professional & Consulting	0.13%	1,000	0.94%	7,680
	100.00%	761,621	100.00%	813,707
Net Divisional Expenses				
Mayor and Council	41.51%	(540,621)	40.94%	(564,069)
Chief Administrative Officer	58.49%	(761,621)	59.06%	(813,707)
	100.00%	(1,302,242)	100.00%	(1,377,776)

¹ Includes costs for Economic Development office.

COMMUNITY RELATIONS & COMMUNICATIONS

The Community Relations & Communications Division creates and administers an integrated communications program to keep residents informed of District projects, policies, services, and events.

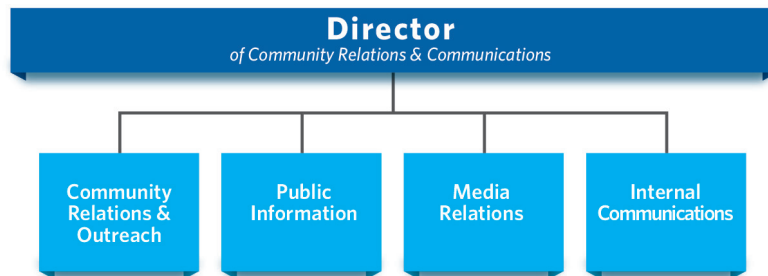
Community Relations acts as a liaison and point of contact between individuals, businesses and organizations and District staff. Working with other District divisions, Community Relations identifies and responds to residents' questions and concerns with the goal of providing them with current information and high-quality municipal services.

Communications keeps residents and stakeholders informed by planning and administering a suite of District websites and social media channels and by producing printed materials. Communications provides information to print, television, radio, and online media and responds to media requests for information and interviews. This department provides graphic design services in support of District corporate publications, community engagement, marketing, events, advertising, online tools, and sign plans.

This division is also responsible for communications during emergencies and for the majority of internal staff communications and engagement in support of service delivery excellence.



Donna Powers | Director of Community Relations & Communications



2019 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- provided communications and engagement support for 2195 Gordon housing proposal
- supported communications and engagement efforts of the Neighbourhood Character Working Group

Local Economy

- provided communications and engagement support for Horseshoe Bay Local Area Plan and Community Wayfinding Plan

Climate Change & Nature

- supported development and communication of Community Wildfire Protection Plan
- in conjunction with North Shore partners, developed a communications and engagement plan for North Shore Sea Level Rise Risk Assessment and Adaptive Management Strategy
- provide communications support for development of the Natural Capital Assets inventory

Mobility

- led community engagement on the West Vancouver portion of the proposed North Shore B-Line bus service

Municipal Services

- supported the Community Engagement Committee in their work to help make consultation effective and inclusive
- enhanced online engagement tools to support robust community engagement

Social Well-being

- support communication and fundraising efforts for West Vancouver Place for Sport

2019 OPERATIONAL ACCOMPLISHMENTS

- developed enhanced engagement programs and reporting. Grew number of visitors to engagement website from 2,100 to 32,961 in one year. Increased number of subscribers from 731 (old site) to 2,049 (new site)
- supported development and content management of an updated website for Bridge Festival, managed content for seven websites, and provided editorial oversight for 16 email newsletters
- supported operational work plans for all divisions
- Community Relations provided point-of-contact support for residents for Sewell's Development, Cressey Development, Grosvenor Phase 2, and Five Creeks Flood Protection Project
- continued to work with North Shore Emergency Management to develop crisis communications protocols

COVID-19 RESPONSE

Community Relations & Communications quickly shifted into a crisis communications model as municipal facilities closed and community engagement suspended in response to the global pandemic. Working in close collaboration with provincial and other agencies, staff focused on the gathering and dissemination of critical information related to health and safety, and accompanying changes to the provision of municipal services.

Staff moved to remote work and leveraged digital communications platforms, although signage in public spaces also became an increasingly important source of information for the community. It became apparent that the community relies on local government as a source of reliable information, even if the topic is outside the municipality's jurisdiction.

As community engagement gradually resumes, new safety protocols require significantly more resources in staff, materials, and technology to provide lower levels of in-person engagement than pre-pandemic. Remote work has proven to be very efficient and the provision of service has continued at a high level. As a result of stay-at-home orders, more members of the community have embraced online information, which may be sustained moving forward.

Addressing the impacts of the COVID-19 pandemic requires the division to adapt its operations to ensure safety of staff and the public, with a focus on delivering essential services and deferring all non-essential spending. As a result, some initiatives may be deferred to future years.

2020 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- continue to support communications and engagement efforts for 2195 Gordon housing proposal and Neighbourhood Character Working Group

Local Economy

- provide communications and engagement support for Horseshoe Bay Local Area Plan, Ambleside Town Centre Area Plan, Natural Capital Assets Inventory, and Community Wayfinding Plan

Climate Change & Nature

- support communication and education component of Community Wildfire Protection Plan
- in conjunction with North Shore partners, implement a communications and engagement plan for North Shore Sea Level Rise Risk Assessment and Adaptive Management Strategy
- support engagement initiatives of Coastal Marine Management Working Group

Mobility

- continue to provide communications and engagement support for recommendations of Integrated North Shore Transportation Planning Project (INSTPP)

Municipal Services

- provide communications support for seismic upgrades at Municipal Hall and Fire Hall No. 1
- continue to enhance and build effective community engagement programs across all departments

Social Well-being

- support communications and engagement for Arts & Culture Strategy and Arts & Culture Facilities Plan
- support implementation of the 2018 Plan for Trails on Public Land

2020 OPERATIONAL INITIATIVES

- with Information Technology Services and Community Services, develop a new website that combines the District's corporate website with the Leisure Guide website
- continue to enhance engagement programs and reporting for all divisions
- continue to support development and content management of seven websites and provide editorial oversight for 16 email newsletters
- support operational work plans for all divisions
- provide point-of-contact support for residents impacted by major development or infrastructure work
- continue to work with North Shore Emergency Management to develop communications protocols in the event of an emergency

COMMUNITY RELATIONS & COMMUNICATIONS

Net Divisional Expenses

	Budget 2020		Actual 2019	
	%	\$	%	\$
Revenue				
		-		-
Expenses				
Community Relations & Communications				
Salaries & Benefits	94.12%	708,371	91.37%	727,480
Supplies & Other Expenses	5.21%	39,234	7.35%	58,535
Professional & Consulting	0.66%	5,000	1.28%	10,173
	100.00%	752,605	100.00%	796,188
Net Divisional Expenses				
Communications	100.00%	(752,605)	100.00%	(796,188)
	100.00%	(752,605)	100.00%	(796,188)

LEGISLATIVE SERVICES

The Legislative Services Division is comprised of two departments—Legislative Operations and Records & Privacy.

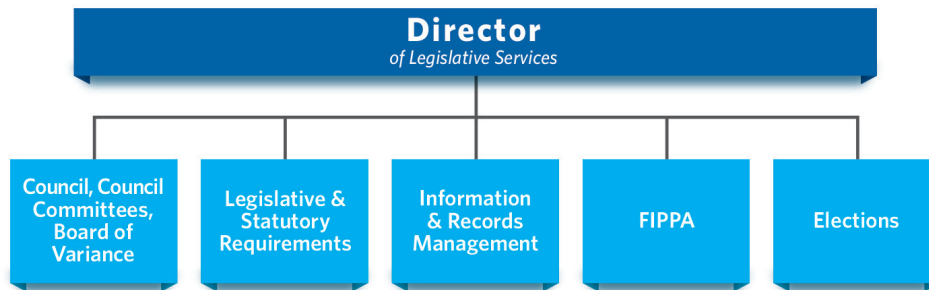
Legislative Operations provides support for legislative matters, including statutory processes and procedures, Council meetings, and related decisions, public notifications, Council committees, bylaw and policy processes, document certification, and the execution of legal documents on the District’s behalf. Legislative Operations also provides a communications link between Council, divisions, and the public through the provision of the Council correspondence process.

Records & Privacy manages compliance with the *Freedom of Information and Protection of Privacy Act*. Records & Privacy is responsible for the ongoing development and maintenance of the corporate records and information management program, including archival records, to ensure appropriate access to, and protection of, records and information maintained by the District.

The division also conducts all legislated elector approval processes, by-elections and general local and school elections.



Mark Panneton | Director of Legislative Services / Corporate Officer



2019 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- provided support for statutory processes pertaining to development, such as notifications and public hearings

Municipal Services

- continued to refine service delivery models to ensure efficient service delivery to internal and external clients

2019 OPERATIONAL ACCOMPLISHMENTS

- performed statutory and other requirements for Council meetings, public hearings, board of variance hearings, and statutory notifications
- administered the *Freedom of Information and Protection of Privacy Act* (FIPPA), including processing Freedom of Information requests
- processed non-FIPPA information requests from internal and external sources
- continued to develop updates for records and information management best practices, and continued development of updated corporate records/information management procedures
- provided local government information sessions for students, staff, and Council
- coordinated training on FIPPA privacy legislation requirements

-
- managed corporate agreement, bylaw, and policy processing
 - continued to review corporate administrative requirements and provide recommendations for updates and implementation
 - conducted recruitment for board, committee, and working group volunteers

COVID-19 RESPONSE

Legislative Services has developed alternative service delivery models for Council, committee, board, and working group meetings, as well as public hearings. Staff have implemented physical distancing, a new overflow area in the atrium, and telephone participation for Council meetings and public hearings in order to protect the health and safety of Council, volunteers, and members of the public. Staff are continuing to innovate and refine alternative service delivery methods to maximize efficiency and ensure the best possible end-user experience.

Additional technology and increased staff levels are required to run meetings and hearings due to the COVID-19 pandemic. This has had an impact on the divisional budget as staff are spending more money to provide a necessarily modified service.

Addressing the impacts of the COVID-19 pandemic requires the division to adapt its operations to ensure safety of staff and the public, with a focus on delivering essential services and deferring all non-essential spending. As a result, some initiatives may be deferred to future years.

2020 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

- provide legislative and other support for Council priorities wherever required

2020 OPERATIONAL INITIATIVES

- perform statutory and other requirements for Council meetings, public hearings, board of variance hearings, and statutory notifications
- administer the *Freedom of Information and Protection of Privacy Act* (FIPPA), including processing Freedom of Information requests
- develop and implement enhanced corporate records training module
- develop and implement enhanced privacy training module
- manage corporate agreement and bylaw processing
- enhance corporate policy processing, including a review of active corporate policies
- process non-FIPPA information requests from internal and external sources
- provide local government information sessions for students
- continue to review corporate administrative requirements and provide recommendations for updates and implementation
- conduct recruitment for board, committee, and working group volunteers

LEGISLATIVE SERVICES

Net Divisional Expenses

	Budget 2020		Actual 2019	
	%	\$	%	\$
Revenue				
Legislative Services	100.00%	16,500	100.00%	25,698
	100.00%	16,500	100.00%	25,698
Expenses				
Legislative Services				
Salaries & Benefits	98.45%	906,460	94.33%	901,915
Supplies & Other Expenses	1.55%	14,240	4.51%	43,149
Professional & Consulting	0.00%	-	1.16%	11,094
	100.00%	920,700	100.00%	956,158
Net Divisional Expenses				
Legislative Services	100.00%	(904,200)	100.00%	(930,460)
	100.00%	(904,200)	100.00%	(930,460)

CORPORATE SERVICES

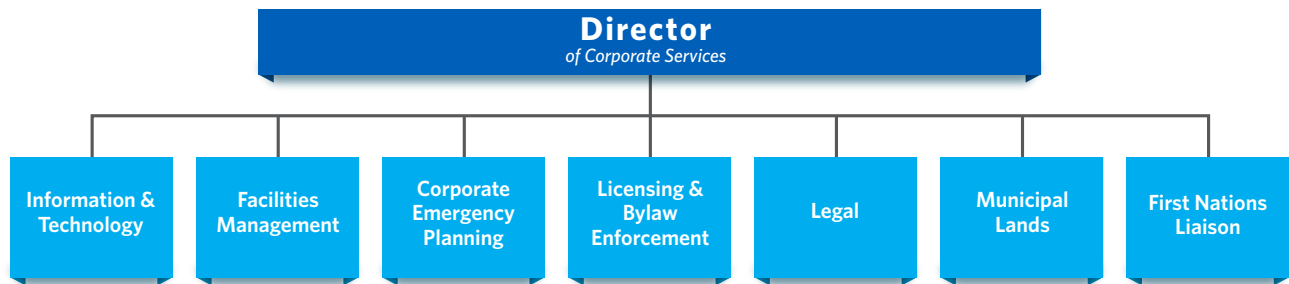
The Corporate Services Division provides support services to the organization and is responsible for Facilities & Asset Management, Municipal Lands, Information Technology Services, Bylaw & Licensing Services, Corporate Emergency Planning, First Nations related matters, and Legal Services.

Facilities & Asset Management provides a pan-organizational approach to facilities and asset maintenance, replacement and renewal. The Lands Department administers municipally-owned land and municipal property transactions. Information Technology Services manages computer equipment, applications and technology infrastructure, telephone systems, and wide-area network that link municipal facilities. Bylaw & Licensing Services provides education and enforcement for municipal bylaws, rules, and regulations intended to keep citizens safe.

Emergency Planning works with the tri-municipal North Shore Emergency Management to oversee District plan development, capital improvements, and training to move our community toward greater disaster resilience. The division also acts as the municipality's liaison to First Nations and oversees legal services.



Mark Chan | Director of Corporate Services



2019 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- completed initial public consultation (phase one); to commence phase two, Council passed unanimous resolution to prepare application to rezone District-owned property at 2195 Gordon Avenue to create housing, improve housing affordability, and generate revenue; rezoning application submitted
- collaborated with Planning Department in the rezoning of District-owned lot in Rodgers Creek area for future rental housing
- continued collaboration with Planning Department on Cypress Village planning process with respect to District lands

Local Economy

- enhanced e-licensing and e-billing to improve public access to municipal services

Climate Change & Nature

- began implementation of Municipal Hall upgrades project, which will substantially reduce greenhouse gas emissions through improved building envelope and mechanical efficiencies
- reported to Council as part of inter-divisional team on climate emergency and next steps, and continued implementation of Corporate Energy & Emissions Plan
- completed improvements to Brissenden Park as part of pending court application and plan to acquire final two remaining Argyle Avenue waterfront properties for public park

Municipal Services

- commenced construction on seismic upgrades for both Municipal Hall and Fire Hall No. 1 to significantly enhance public safety and the District's ability to respond after a seismic event

Social Well-being

- worked with operator to complete major renovation and accessibility improvements to District-owned Beach House Restaurant in Dundarave Park
- secured a new operator, providing enhanced services to the public at the Ambleside Park restaurant and concession

2019 OPERATIONAL ACCOMPLISHMENTS

- completed Aquatic Centre change room expansion to enhance customer experience
- implemented corporate-wide upgrade to Windows operating system
- implemented major upgrade to JDE financial operating system
- implemented JDE Fixed Assets module to enhance tracking of fixed assets
- installed fibre optic to Gleneagles Community Centre and Fire Hall No. 2 to improve efficiency and reduce operating costs
- worked with operator to significantly upgrade West Vancouver Marina

COVID-19 RESPONSE

When the COVID-19 pandemic began, Corporate Services quickly responded to ensure compliance with Provincial orders, WorkSafeBC, and other regulations, including enhanced cleaning of all facilities. Working with North Shore Emergency Management, the North Shore Emergency Operations Centre was activated at the beginning of the pandemic and is continued to be in operation as of July 2020.

Bylaw enforcement staff were significantly involved in educating the public about the Provincial Health Officer's recommendations and orders, providing fast and efficient communication. Bylaw Officers attended public and private premises and liaised with provincial staff to work together and coordinate response. Information Technology Services responded quickly to develop technological solutions to allow for remote work.

There have been reduced revenues while safety takes a priority, in addition to increased costs for enhanced cleaning, safety procedures, and equipment. Costs also increased due to bylaw enforcement.

Addressing the impacts of the COVID-19 pandemic requires the division to adapt its operations to ensure safety of staff and the public, with a focus on delivering essential services and deferring all non-essential spending. As a result, some initiatives may be deferred to future years.

2020 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- proceed with phase two to rezone the District-owned property at 2195 Gordon Avenue to create housing, improve housing affordability and generate revenue

Climate Change & Nature

- continue to implement Corporate Energy & Emissions Plan and initiatives as part of the District's climate emergency
- commence building envelope and mechanical plant improvements as part of Municipal Hall upgrades to significantly reduce greenhouse gas emissions

Mobility

- work with Engineering & Transportation Division to implement changes as required for ride hailing services

Municipal Services

- in collaboration with Communications and Community Services Departments, undertake District website redesign
- complete seismic upgrades to both Municipal Hall and Fire Hall No. 1

Social Well-being

- progress Brissenden Park court application and acquire final two remaining Argyle Avenue properties for public park, as directed by Council

2020 OPERATIONAL INITIATIVES

- commence electronic invoicing enhancements in collaboration with Finance Department
- implement digital Council agendas in collaboration with Legislative Services Department
- continue implementation of municipal fibre optic network improvements
- continue to enhance access to business intelligence data through creation of additional financial dashboards
- conduct significant renovation to Ambleside Park washrooms to improve public experience
- manage District leases and licences for all District properties
- issue and administer all business licences and dog licences for the District
- continue Indigenous cultural awareness training for staff and expand implementation of Acknowledgment of First Nations

CORPORATE SERVICES

Net Divisional Expenses

	Budget 2020		Actual 2019	
	%	\$	%	\$
Revenue				
Facilities Management	37.85%	1,176,798	48.17%	1,611,595
Bylaw Enforcement	57.32%	1,781,953	51.83%	1,733,777
Lands, Legal and First Nations	4.83%	150,000	0.00%	-
	100.00%	3,108,751	100.00%	3,345,373
Expenses				
Information Technology				
Salaries & Benefits	49.79%	1,941,879	48.82%	1,799,883
Supplies & Other Expenses	47.85%	1,866,423	48.50%	1,788,333
Professional & Consulting	2.56%	100,000	2.90%	106,852
Recoveries & Allocations	-0.21%	(8,000)	-0.22%	(8,000)
	100.00%	3,900,302	100.00%	3,687,068
Facilities Management				
Salaries & Benefits	54.78%	2,320,265	50.29%	2,351,941
Supplies & Other Expenses	47.16%	1,997,171	51.45%	2,406,005
Professional & Consulting	0.00%	-	0.06%	2,802
Recoveries & Allocations	-1.94%	(82,200)	-1.80%	(84,100)
	100.00%	4,235,236	100.00%	4,676,649
Emergency Planning				
Supplies & Other Expenses	100.00%	351,951	100.00%	391,573
	100.00%	351,951	100.00%	391,573
Bylaw Enforcement				
Salaries & Benefits	86.37%	1,046,687	81.81%	926,749
Supplies & Other Expenses	8.95%	108,500	12.42%	140,755
Professional & Consulting	0.00%	-	0.58%	6,592
Recoveries & Allocations	4.68%	56,700	5.19%	58,765
	100.00%	1,211,887	100.00%	1,132,861
Lands, Legal and First Nations				
Salaries & Benefits	90.58%	557,993	74.52%	426,468
Supplies & Other Expenses	9.42%	58,027	17.96%	102,800
Professional & Consulting	0.00%	-	7.43%	42,517
Recoveries & Allocations	0.00%	-	0.09%	495
	100.00%	616,020	100.00%	572,281
Net Divisional Expenses				
Information Technology	54.12%	(3,900,302)	51.82%	(3,687,068)
Facilities Management	42.44%	(3,058,438)	43.08%	(3,065,053)
Emergency Planning	4.88%	(351,951)	5.50%	(391,573)
Bylaw Enforcement	-7.91%	570,066	-8.45%	600,917
Lands, Legal and First Nations	6.47%	(466,020)	8.04%	(572,281)
	100.00%	(7,206,646)	100.00%	(7,115,058)

NORTH SHORE EMERGENCY MANAGEMENT

North Shore Emergency Management (NSEM) ensures that the three North Shore municipalities are resilient and ready to respond to emergencies and disasters.

NSEM supports the District of West Vancouver, District of North Vancouver, City of North Vancouver, North Shore residents, and businesses in preparing for, responding to, and recovering from emergencies and disasters. In the case of a large-scale emergency or disaster on the North Shore, NSEM provides an operationally-ready Emergency Operations Centre at its office in the City of North Vancouver.

Serving the North Shore community through one office provides increased efficiencies and effectiveness for programs, an increased volunteer pool and coordinated planning, and response and recovery strategies.

During an emergency, trained staff from West Vancouver are supported by staff from the District of North Vancouver and the City of North Vancouver, as well as NSEM staff, all of whom work out of the activated Emergency Operations Centre.

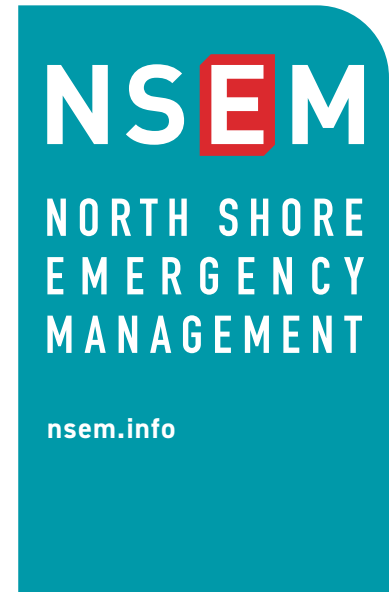
By facilitating and delivering routine emergency exercise and training for staff, NSEM helps to promote collaboration and sharing of municipal resources for the benefit of all North Shore residents.

NSEM also offers free training workshops and events in emergency preparedness for residents and businesses.

COVID-19 RESPONSE

NSEM has and continues to have a fundamental role in the North Shore's regional response to the COVID-19 pandemic. NSEM was involved in pre-planning prior to the Declaration of the Provincial State of Emergency, and activated the North Shore Emergency Operations Centre on March 30, which has continued to be activated into July. The Emergency Operations Centre included Operations, Logistics, Planning, and Finance sections, among others, and was a collaborative effort involving staff from NSEM, District of West Vancouver, City of North Vancouver, and first responders.

Throughout the pandemic, NSEM coordinated efforts with all three North Shore municipalities, the Provincial Emergency Operations Centre, Provincial ministries, health authorities, Lions Gate Hospital, non-profit organizations, and community groups. NSEM also coordinated regional communications, including the establishment of the North Shore Connect webpage to provide resource lists for residents, referrals to federal and provincial government programs, and to connect and coordinate supporting agencies.



NORTH SHORE EMERGENCY MANAGEMENT

Operating Budget

	Budget 2020		DWV 23.4%	Budget 2019		DWV 23.4%
	%	\$	\$	%	\$	\$
Expenses						
Core Operations	18.21%	217,790	50,963	18.37%	206,650	48,356
Emergency Radio Communication	0.22%	2,601	609	0.23%	2,550	597
Emergency Support Services	0.27%	3,264	764	0.28%	3,200	749
Emergency Management Team	0.27%	3,264	764	0.28%	3,200	749
Salaries & Benefits	63.36%	757,781	177,322	64.29%	723,315	169,256
Special Projects	17.66%	211,250	70,417	16.55%	186,250	62,083
	100.00%	1,195,950	300,837	100.00%	1,125,165	281,789

Note:

The District's portion of the cost of operating NSEM is incorporated into the Emergency Planning department within Corporate Services.

ENGINEERING & TRANSPORTATION

The Engineering & Transportation Division is comprised of three departments: Roads & Transportation, Utilities, and Engineering Services. The Water, Sewer, and Solid Waste Utilities are funded by specific funds, while the other services are funded by the General Fund.

The Roads & Transportation Department ensures the safe and efficient movement of people, goods and services within West Vancouver. Functions include providing technical expertise for municipal infrastructure projects, road maintenance, traffic operations, and signage.

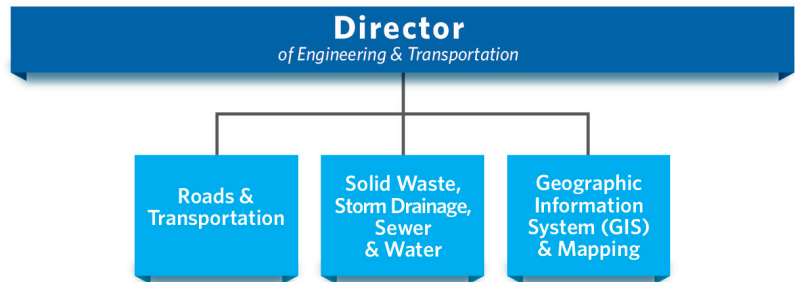
The Engineering Services Department provides Geographical Information Systems and mapping services for the District and public. Functions also include maintenance of fleet and equipment and Operations Centre support such as Dispatch and the Maintenance Management System.



Jenn Moller | Director of Engineering & Transportation Services



Raymond Fung | 2007-2020



2019 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Local Economy

- completed the Ambleside Off-street Parking Study

Climate Change & Nature

- transitioned corporate efforts in Climate Action Revenue Incentive Program (CARIP) reporting to division
- supported Financial Services in completion of Natural Capital Assets Inventory
- continued to implement Corporate Energy & Emissions Plan by identifying energy and carbon emission reduction opportunities in fleet vehicles

Mobility

- approved the Marine-Main B-Line bus service to Park Royal in collaboration with TransLink
- completed Hugo Ray Multi-Use Pathway connector
- completed safety upgrades along the section of Spirit Trail on Welch Street from Capilano Road to Bridge Road
- completed road and sidewalk improvements on Queens Avenue from 15th to 19th Streets
- installed separated bicycle lane on Westport Road
- completed pedestrian and cycling improvements on Skilift Road from Folkestone Way to Highway 1 on-ramp

ENGINEERING & TRANSPORTATION

- supported Planning & Development Services toward developing local area plans for Horseshoe Bay and Cypress Village, as it relates to transportation and transit needs
- transitioned the Integrated North Shore Transportation Planning Project (INSTPP) to Next Step (NXSTPP)
- participated in Burrard Inlet Rapid Transit Study in collaboration with Ministry of Transportation and Infrastructure, TransLink, City of Vancouver, City of North Vancouver, and District of North Vancouver
- initiated North Shore Transportation Panel Survey in partnership with City of North Vancouver and District of North Vancouver
- conducted an Ambleside bike rack design competition in collaboration with Parks, Culture & Community Services
- participated in Regional Road Network Strategy to set long-term regional road network performance expectations for safety and liability
- initiated Dunderave Streetscape Study
- supported school traffic safety through School Traffic Advisory Round Table (START)

Municipal Services

- represented division on corporate Asset Management Task Group
- completed life cycle rehabilitation analysis on Nelson Canyon Bridge

Social Well-being

- supported Parks, Culture & Community Services in development of Ambleside Waterfront Plan and Horseshoe Bay Park Plan, and in site identification analysis for the Arts Facility Advisory Committee

2019 OPERATIONAL ACCOMPLISHMENTS

- completed rail crossing upgrades at 13th Street and Bellevue Avenue and at 19th Street and Bellevue Avenue in consultation with Transport Canada and CN Rail
- completed annual Roads and Bridges Capital Program for 2019

COVID-19 RESPONSE

Engineering & Transportation has provided the same level of service to residents, with modified procedures to ensure the health and safety of both the crew and the public. When possible, staff transitioned to working from home, with schedules office presence, and the shifts of outside workers were staggered, while efficiency was maintained. The new work procedures and guidelines included wearing personal protective equipment (PPE), appropriate physical distancing, and other improvements.

There have been increased costs for the provision of PPE, municipal vehicle use, business insurance for privately owned vehicles, and mileage for vehicle use. Extra mobile phone and data service costs were also applicable.

Addressing the impacts of the COVID-19 pandemic requires the division to adapt its operations to ensure safety of staff and the public, with a focus on delivering essential services and deferring all non-essential spending. As a result, some initiatives may be deferred to future years.

2020 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Climate Change & Nature

- complete Climate Action Revenue Incentive Program (CARIP) report for 2019 period
- complete Electric Vehicle Charging Capacity Study with support of Facilities

ENGINEERING & TRANSPORTATION

Mobility

- re-establish North Shore staff Transportation Leadership Committee to support Next Step (NXSTPP)
- complete Burrard Inlet Rapid Transit in collaboration with Ministry of Transportation and Infrastructure, TransLink, City of Vancouver, City of North Vancouver and District of North Vancouver
- complete Economic Impact Study related to North Shore Rapid Transit in collaboration with Western Economic Diversification, City of North Vancouver and District of North Vancouver
- participate in development of TransLink's Transport 2050 Regional Plan
- participate in finalization of TransLink Mayors' Council Phase 3 Investment Plan
- collaborate with Ministry of Transportation and Infrastructure on Highway 1 Corridor Study from Lynn Valley Road to Horseshoe Bay
- adopt municipal regulations related to ride hailing services consistent with City of North Vancouver and District of North Vancouver
- complete update of District's Strategic Transportation Plan
- liaise with TransLink on B-Line bus service implementation to Park Royal
- partner with Park Royal to upgrade Welch St. Bridge to provide a Spirit Trail linkage
- complete Phase 1 Horseshoe Bay Streetscape construction project
- complete bike rack installations in Ambleside
- complete multi-use path improvements on Capilano Pacific Trail in partnership with Metro Vancouver Parks

Municipal Services

- represent division on corporate Asset Management Task Group
- implement web-based Geographic Information Systems (GIS) data portal

Social Well-being

- support Parks, Culture & Community Services in detailed design of the Ambleside Waterfront Plan and the Horseshoe Bay Park Plan and in development of the Ambleside Park Master Plan

2020 OPERATIONAL INITIATIVES

- complete rail crossing upgrade at Sharon Drive in consultation with Transport Canada and CN Rail
- complete annual Roads and Bridges Capital Program for 2020

ENGINEERING & TRANSPORTATION

Net Divisional Expenses

	Budget 2020		Actual 2019	
	%	\$	%	\$
Revenue				
Engineering Services	84.76%	656,500	85.54%	977,519
Roads and Traffic	15.24%	118,000	14.46%	165,217
	100.00%	774,500	100.00%	1,142,736
Expenses				
Engineering Services				
Salaries & Benefits	90.23%	1,225,490	93.87%	1,235,853
Supplies & Other Expenses	8.45%	114,745	3.82%	50,241
Professional & Consulting	1.33%	18,000	2.31%	30,373
Recoveries & Allocations	0.00%	-	0.00%	32
	100.00%	1,358,235	100.00%	1,316,499
Roads and Traffic				
Salaries & Benefits	60.49%	1,865,492	48.04%	2,052,987
Supplies & Other Expenses	26.73%	824,425	37.32%	1,594,874
Recoveries & Allocations	12.77%	393,853	14.64%	625,710
	100.00%	3,083,770	100.00%	4,273,572
Net Divisional Expenses				
Engineering Services	19.13%	(701,735)	7.62%	(338,980)
Roads and Traffic	80.87%	(2,965,770)	92.38%	(4,108,355)
	100.00%	(3,667,506)	100.00%	(4,447,335)

FINANCIAL SERVICES

The Financial Services Division supports the District’s service delivery operations by providing financial planning, financial accounting, risk management, asset management, and advice to staff and Council to ensure strong fiscal performance. In addition, the division oversees the Municipal Services Centre that provides customer service to the public.

Financial Services is responsible for accounting, reporting, budgeting, and forecasting functions, as well as revenue collection, cash management, and investments. It also supports the strategic planning and decision making process of the District by identifying financial implications and assessing and mitigating risk.

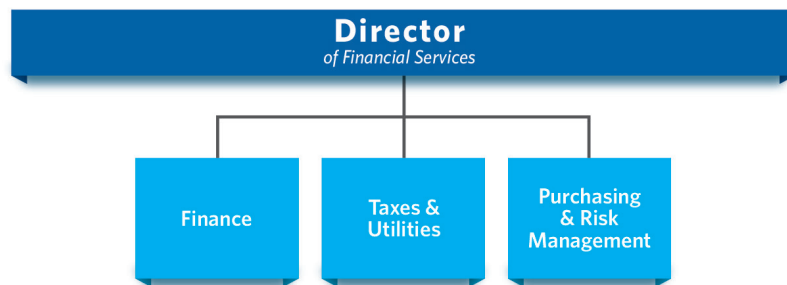
The Taxes & Utilities Department is responsible for rate-setting, utility and tax billing, and utility and tax collection.

The Purchasing & Risk Management Department provides contracting, procurement, risk management, and insurance services.

The Municipal Services Centre provides a single point of access to District services such as permits and inspections, bylaw licensing and ticketing, and tax and utility billing.



Isabel Gordon | Director of Financial Services



2019 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Climate Change & Nature

- established the District’s Natural Capital Asset Inventory

Municipal Services

- completed funding of asset levy to required annual investment amount of \$14.5 million
- working with Parks, Culture & Community Services, updated the District’s Donations Policy, and established four new funds through the West Vancouver Foundation to enable online donations
- established new Archives Reserve Fund

Social Well-being

- working with West Vancouver Foundation and Parks, Culture & Community Services, established new electronic donation receipting portals for key District areas, including public art, youth, and parks

2019 OPERATIONAL ACCOMPLISHMENTS

- completed major upgrade to JDE financial system in partnership with Information & Technology Services
- completed transition of all fixed assets from Access database to JDE Fixed Assets system
- designed and implemented, in test environment, the position control module in JDE to facilitate labour reporting
- received Government Financial Officers Association (GFOA) awards for Financial Planning and for Financial Reporting

- implemented collection of new provincial taxes: Employer Health Tax and Additional School Tax
- implemented new investment strategy and improved the organization-wide cash flow management process, increasing investment revenue by more than \$1 million
- incorporated westvancouverITE consultation forum into budget process
- provided procurement support for Municipal Hall seismic upgrade project

COVID-19 RESPONSE

Finance quickly shifted to adjust the municipal budget as municipal facilities were closed, revenues were reduced, staff were laid off or re-allocated, and cash flow was impacted. This document provides details on the results of that work.

Staff also worked closely with finance staff in surrounding municipalities to co-ordinate efforts and to send a consistent message to the Province outlining municipal impacts and needs.

Moving to a remote work environment, staff used work-sharing platforms and techniques to continue with the required Finance workplan, completing the Five-Year Financial Plan (Budget 2), the year-end audit, the 2019 Annual Report, the Statement of Financial Information, and all other required reports on time and on budget.

At the same time, staff continued to support all other areas in the organization, revising costs, obtaining needed safety supplies and equipment, and supporting efforts to redo business processes and service delivery models as we redefine and restart services as quickly as possible.

Addressing the impacts of the COVID-19 pandemic requires the division to adapt its operations to ensure safety of staff and the public, with a focus on delivering essential services and deferring all non-essential spending. As a result, some initiatives may be deferred to future years.

2020 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- support search for workable housing models and partners for affordable housing provision
- support Cypress Village process
- support municipal efforts to obtain vacant homes tax

Climate Change & Nature

- incorporate natural capital assets into the District's asset management framework
- include information on natural capital assets in the Annual Report
- establish natural capital maintenance/climate response asset levy
- support projects to better understand and support natural capital such as tree canopy survey and coastal marine management studies
- support implementation of the Community Wildfire Protection Plan
- support Corporate Energy & Emissions Plan projects
- incorporate climate action response projects, such as fleet electrification, as priorities in budget process

Municipal Services

- conduct core services review across divisions
- continue ongoing business process reviews
- develop strategy and funding to address deferred maintenance
- support Finance Committee in alternative revenue review
- support revision of District's Development Cost Charge Bylaw
- initiate revision of District's Specified Area Bylaw

Social Well-being

- support Finance Committee in creation of a Public Benefits Strategy
- work with Parks, Culture & Community Services to develop funding models for new cultural facilities
- support emerging vision for Civic Site

2020 OPERATIONAL INITIATIVES

- implement e-deferments program
- update Financial Services/Information Technology Services business continuity plan
- update District Purchasing Policy to incorporate green initiatives
- investigate options for socially responsible investing
- complete 2020–2024 Five-Year Financial Plan and 2019 Annual Report to GFOA award standards
- implement business process improvements, including JDE journal voucher imaging
- implement position control module in the live environment of JDE
- design and build new reporting dashboards to support labour and revenue analysis
- complete records retention and management review
- enhance monthly capital project reporting using capital dashboard
- begin implementation of new Asset Retirement Obligations (ARO) accounting standard
- begin the automation of the 20-year asset maintenance cost model aligning information from multiple internal and external data sources

FINANCIAL SERVICES

Net Divisional Expenses

	Budget 2020		Actual 2019	
	%	\$	%	\$
Revenue				
Finance	0.00%	-	4.26%	4,632
Taxes and Utilities	100.00%	65,000	62.53%	68,040
Purchasing and Risk Management	0.00%	-	33.21%	36,137
	100.00%	65,000	100.00%	108,809
Expenses				
Finance				
Salaries & Benefits	97.09%	1,797,743	94.68%	1,744,833
Supplies & Other Expenses	1.56%	28,795	2.80%	51,607
Professional & Consulting	1.62%	30,000	2.79%	51,395
Recoveries & Allocations	-0.27%	(5,000)	-0.27%	(5,000)
	100.00%	1,851,539	100.00%	1,842,835
Taxes and Utilities				
Salaries & Benefits	94.64%	459,446	89.97%	389,578
Supplies & Other Expenses	5.36%	26,000	10.03%	43,449
	100.00%	485,446	100.00%	433,027
Purchasing and Risk Management				
Salaries & Benefits	106.46%	780,724	104.23%	811,961
Supplies & Other Expenses	0.99%	7,250	2.79%	21,697
Recoveries & Allocations	-7.45%	(54,650)	-7.02%	(54,650)
	100.00%	733,324	100.00%	779,008
Net Divisional Expenses				
Finance	61.61%	(1,851,539)	62.40%	(1,838,203)
Taxes and Utilities	13.99%	(420,446)	12.39%	(364,987)
Purchasing and Risk Management	24.40%	(733,324)	25.22%	(742,871)
	100.00%	(3,005,309)	100.00%	(2,946,060)

FIRE & RESCUE SERVICES

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
- 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.

Fire & Rescue Services works jointly with both the City of North Vancouver and the District of North Vancouver fire departments to provide shared services across the North Shore with the goals of:

- improving fire and rescue service levels to residents, businesses, and industry
- improving the safety of responders at mutual aid incidents
- improving resource coordination between the three departments



Dave Clark | Fire Chief



2019 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Climate Change & Nature

- initiated and completed Community Wildfire Protection Plan to address threats of wildfires

Municipal Services

- obtained council approval for Community Wildfire Protection Plan grant funding
- provided financial reporting and analysis of departmental expenditures and key performance indicators

2019 OPERATIONAL ACCOMPLISHMENTS

- completed annual Commercial Vehicle Inspections Program and pump, aerial ladder, and ground ladder testing, to comply with industry standards
- completed fire engine procurement
- participated in discussions regarding Cypress Village fire protection and response area
- implemented mobile pre-planning software
- enhanced public outreach program targeting vulnerable demographic groups in the community

- reviewed Fire Underwriters Survey report and investigated proposed recommendations
- initiated and completed Request for Proposal for Dispatch and Records Management Services
- educated all staff on the importance of resilience training in the area of mental health and certified eight staff in critical incident stress management
- completed all required fire inspections
- completed an Officer's Development Program
- continued to monitor Fire Safety Act changes
- continued to refine and improve asset management system for fire vehicles and equipment

COVID-19 RESPONSE

Fire & Rescue Services followed the guidelines of the British Columbia Emergency Health Services, WorkSafeBC, and the Provincial Health Officer to ensure the safety of staff and the public, including physical distancing, enhanced cleaning procedures, the use of additional personal protective equipment, and closing all fire halls to the public. Response also included staff training, education, briefings, and weekly mental health surveys.

Fire inspections have been greatly reduced. However, a number of inspections were able to be completed in facilities that had been closed to the public, including primarily schools and churches. Revenue from false alarms is down due to the majority of alarms being from commercial businesses, which have seen reduced operating hours. General call volume is also down, eliminating the potential of a rate increase.

Addressing the impacts of the COVID-19 pandemic requires the division to adapt its operations to ensure safety of staff and the public, with a focus on delivering essential services and deferring all non-essential spending. As a result, some initiatives may be deferred to future years.

2020 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Climate Change & Nature

- create Community Wildfire Protection Plan work plan and begin implementing report recommendations

Municipal Services

- provide financial reporting and analysis of departmental expenditures and key performance indicators
- review ongoing contracts for cost-savings opportunities
- complete joint North Shore recruitment program with the City of North Vancouver and District of North Vancouver in conjunction with Human Resources

2020 OPERATIONAL INITIATIVES

- participate in discussions regarding Cypress Village fire protection and response area
- continue to implement Fire Underwriters Survey report recommendations
- enhance public outreach program targeting vulnerable demographic groups in the community
- implement new records management software for training records
- implement new mobile fire inspection software
- update confined space training for all staff and work with North Shore fire departments on a joint response protocol
- commence pre-planning for digital mobile vehicle repeaters
- complete tower truck procurement

FIRE & RESCUE SERVICES

Net Divisional Expenses

	Budget 2020		Actual 2019	
	%	\$	%	\$
Revenue				
Fire Prevention	92.93%	144,500	93.14%	228,835
Emergency Services	7.07%	11,000	6.86%	16,858
	100.00%	155,500	100.00%	245,693
Expenses				
Administrative Support Fire				
Salaries & Benefits	95.12%	768,980	92.83%	756,572
Supplies & Other Expenses	4.88%	39,418	7.17%	58,460
	100.00%	808,398	100.00%	815,032
Fire Prevention				
Salaries & Benefits	99.25%	814,740	97.08%	711,775
Supplies & Other Expenses	0.75%	6,150	2.92%	21,382
	100.00%	820,890	100.00%	733,157
Emergency Services				
Salaries & Benefits	94.35%	14,867,143	93.95%	14,440,810
Supplies & Other Expenses	5.65%	890,715	6.28%	965,531
Recoveries & Allocations	0.00%	-	-0.23%	(35,832)
	100.00%	15,757,858	100.00%	15,370,509
Net Divisional Expenses				
Administrative Support Fire	4.69%	(808,398)	4.89%	(815,032)
Fire Prevention	3.93%	(676,390)	3.02%	(504,323)
Emergency Services	91.38%	(15,746,858)	92.09%	(15,353,651)
	100.00%	(17,231,646)	100.00%	(16,673,006)

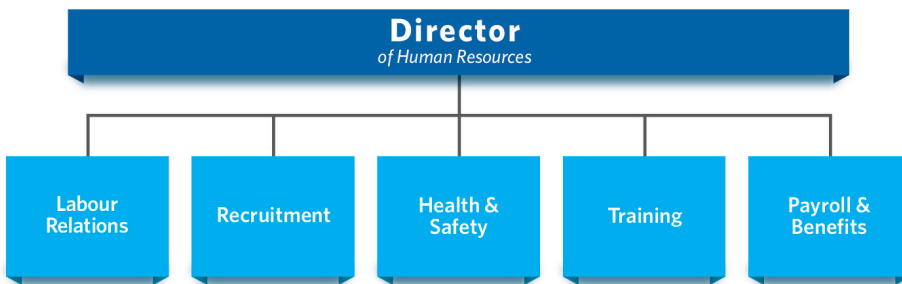
HUMAN RESOURCES

Human Resources provides direct, operational, and strategic support to District divisions for all human resource activities and all employees. The division is responsible for employee and labour relations activities (including bargaining of six collective agreements), training, leadership development and succession planning, recruitment and selection, 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.



Eva Glickman | Director of Human Resources



2019 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

- as a division that provides support and service to all other District divisions, the accomplishments of Human Resources and support for Council Strategic Goals and Priorities is inherently reflected in the accomplishments of all other divisions

2019 OPERATIONAL ACCOMPLISHMENTS

- preparation underway for 2020 collective bargaining with three unions
- started collective bargaining with one union whose collective agreement expired in 2019
- ensured the District continued to meet current human resource and labour relations best practices and relevant legislative requirements
- expanded the Corporate Training Program to develop career path opportunities

COVID-19 RESPONSE

Human Resources has reached agreements with union groups on managing COVID-19 related layoffs and recall. When facilities were quickly closed, employees whose jobs were attached to those facilities were largely laid off, particularly casual and temporary staff, and program instructors.

Positions that were essential during the pandemic were identified, and employees were encouraged to work remotely. Safety measures were implemented in accordance with provincial and federal requirements specific to COVID-19. Human Resources was also responsible for redeploying employees into positions.

Addressing the impacts of the COVID-19 pandemic requires the division to adapt its operations to ensure safety of staff and the public, with a focus on delivering essential services and deferring all non-essential spending. As a result, some initiatives may be deferred to future years.

2020 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Municipal Services

- continue professional development and succession planning across the organization
- focus on resilience and mental health of employees to ensure that the District is attracting and retaining high-quality employees
- scope and implement initiatives related to improved equity, diversity and inclusion to ensure that the District is attracting and retaining high-quality employees

2020 OPERATIONAL INITIATIVES

- prepare for systems improvements that will ensure efficient service delivery
- prepare for WorkSafeBC Certificate of Recognition audit to ensure that District workers have the safest possible workplace
- collective bargaining of the collective agreements that expired in 2019 and 2020

HUMAN RESOURCES

Net Divisional Expenses

	Budget 2020		Actual 2019	
	%	\$	%	\$
Revenue				
		-		-
Expenses				
Human Resources				
Salaries & Benefits	86.88%	1,183,170	82.39%	1,146,111
Supplies & Other Expenses	13.12%	178,725	12.45%	173,246
Professional & Consulting	0.00%	-	5.15%	71,708
	100.00%	1,361,895	100.00%	1,391,066
Payroll Services				
Salaries & Benefits	100.00%	481,287	100.00%	454,371
	100.00%	481,287	100.00%	454,371
Net Divisional Expenses				
Human Resources	73.89%	(1,361,895)	75.38%	(1,391,066)
Payroll Services	26.11%	(481,287)	24.62%	(454,371)
	100.00%	(1,843,182)	100.00%	(1,845,437)

WEST VANCOUVER MEMORIAL LIBRARY

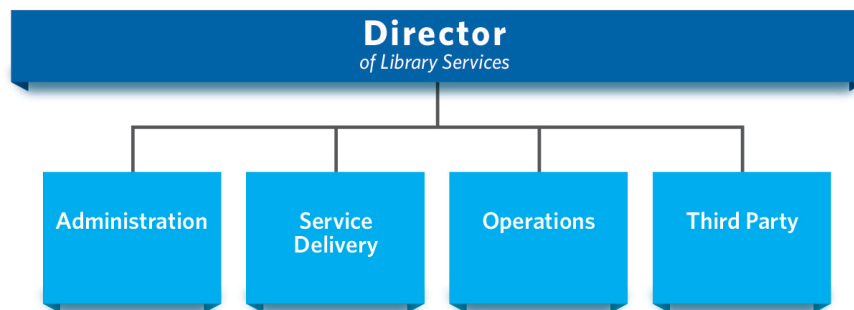
The West Vancouver Memorial Library is governed by the BC Library Act and managed by the Council-appointed West Vancouver Memorial Library Board.

Our Mission: Open and welcoming to all, our Library connects people with information, the world of imagination and each other.

Our Vision: Where wonder sparks, possibilities emerge, and minds thrive. Our Library inspires people to grow in a dynamic world.



Stephanie Hall | Director of Library Services



2019 ACCOMPLISHMENTS

Support 21st Century Learning

- expanded programming in The Lab to support active, hands-on technology learning experiences for adults and youth
- launched Tell Your Story program for youth to create their own e-books, available for circulation in the library catalogue
- hosted Honouring Reconciliation activities to increase knowledge and understanding of Indigenous culture. Recognized by the BC Library Association for work on reconciliation with a provincial Building Better Communities award
- developed and delivered adult learning programs on conducting consumer health research
- supported adults in making meaningful connections and developing a greater sense of belonging through intercultural programming

Deepen and Extend Community Collaborations

- launched the North Shore author collection and program in collaboration with the North Vancouver City Library and North Vancouver District Public Library
- hosted school capstone events in partnership with West Vancouver schools, such as Game of Apps, Future Cities Showcase, Reading Link Challenge, and more
- partnered with the West Vancouver Historical Society to deliver culture and learning programs for and by local community members
- supported the implementation of the action plan for the North Shore Settlement and Integration Strategic Plan

-
- conducted community engagement and in-depth research for the 2021-2026 Strategic Plan

Sustain and Enhance our Physical Space

- renewal of emergency generator, main floor network infrastructure, and some emergency and other lighting on the main floor
- reconfigured office space and made space available for District technology support staff to be temporarily housed at the library
- improved alignment of physical collections with circulation trends and community needs

Develop and Integrate our Digital Platform

- completed architectural, navigation, and design planning in preparation for website migration
- explored feasibility of expanding website functionality to support local publishing platform
- increased selection and availability of e-audiobooks

Additional operational items

- contended with turnover of key staff, including departure of our business manager and the retirement of Director Jenny Benedict, who was the 2019 recipient of the Association of BC Public Library Directors' Award of Excellence.
- expanded opening hours to include select statutory holidays of key importance to families and community
- continued to be one of the busiest libraries in the province per hour open

COVID-19 RESPONSE

The library closed in response to a request from the provincial government. Operations quickly moved to virtual services, aided by phone, email and online help, with most staff able to work remotely. During the closure, use of online collections surged dramatically, and more people took online classes. Technology lending programs, deliveries to less mobile seniors and care homes, and a partnership with the Seniors' Activity Centre to deliver library materials to clients were quickly deployed and, eventually, book hold pick-up was implemented.

As the pandemic developed, libraries on the North Shore, together with North Shore Emergency Management, implemented Disaster Support Hubs, including a location at the West Vancouver Memorial Library.

Revenue was reduced due to the closure, and there was a reduction in operating expenses and labour budget during this time.

The library reopened in early July with reduced days and hours, and enhanced cleaning and safety measures to accommodate physical distancing.

Addressing the impacts of the COVID-19 pandemic requires the division to adapt its operations to ensure safety of staff and the public, with a focus on delivering essential services and deferring all non-essential spending. As a result, some initiatives may be deferred to future years.

2020 STRATEGIC INITIATIVES

This overview highlights the strategic initiatives that have the most significant public impact and resource needs.

Support 21st Century Learning

- offer new Use It, Create It, Develop It, and Imagine It digital learning programs in The Lab
- host phase two of Tell Your Story, which will include increased programs and opportunities for younger writers and intergenerational learning

-
- support adults with accessibility challenges and people living with dementia through new device lending program
 - plan and host Honouring Reconciliation activities to increase knowledge and understanding of Indigenous culture
 - develop and deliver adult learning programs on climate change

Deepen and Extend Community Collaborations

- evaluate year one and host year two of the North Shore Authors Collection in collaboration with the North Vancouver City Library and the North Vancouver District Public Library
- support the implementation of the action plan for the new North Shore Settlement and Integration Strategic Plan
- finalize and share the Library's new Strategic Plan

Sustain and Enhance our Physical Space

- plan South Block renovation
- renew components of building infrastructure due for replacement: chiller, cooling tower, perimeter heat tubes, second floor washrooms and domestic water lines, lighting equipment on the main floor and basement, basement carpet, and network cabling
- plan and build a digital content creation studio space on the lower level
- develop a framework for assessing and managing adult physical collections

Develop and Integrate our Digital Platform

- complete the redesign of the website and migration to new platform
- implement personalized communications at key touch-points for cardholders
- launch a streaming video collection
- expand downloadable audiobook and e-book collections

WEST VANCOUVER MEMORIAL LIBRARY

Net Divisional Expenses

	Budget 2020		Actual 2019	
	%	\$	%	\$
Revenue				
Administration	40.63%	213,828	52.88%	273,281
Service Delivery	0.00%	-	0.37%	1,892
Operations Support	0.08%	400	0.00%	-
Third Party	59.30%	312,112	46.75%	241,606
	100.00%	526,340	100.00%	516,779
Expenses				
Administration				
Salaries & Benefits	86.61%	293,094	72.03%	279,736
Supplies & Other Expenses	10.02%	33,908	15.79%	61,327
Professional & Consulting	0.35%	1,200	7.68%	29,843
Recoveries & Allocations	3.01%	10,200	4.50%	17,481
	100.00%	338,402	100.00%	388,386
Service Delivery				
Salaries & Benefits	91.01%	3,276,587	90.74%	3,337,979
Supplies & Other Expenses	8.99%	323,494	9.26%	340,812
	100.00%	3,600,081	100.00%	3,678,792
Operations Support				
Salaries & Benefits	75.85%	404,388	66.48%	346,633
Supplies & Other Expenses	23.03%	122,783	32.46%	169,242
Recoveries & Allocations	1.11%	5,940	1.06%	5,504
	100.00%	533,111	100.00%	521,379
Third Party				
Salaries & Benefits	39.45%	123,132	38.47%	92,580
Supplies & Other Expenses	60.55%	188,980	61.53%	148,086
Recoveries & Allocations	0.00%	-	0.00%	-
	100.00%	312,112	100.00%	240,666
Net Divisional Expenses				
Administration	2.93%	(124,574)	2.67%	(115,105)
Service Delivery	84.56%	(3,600,081)	85.26%	(3,676,900)
Operations Support	12.51%	(532,711)	12.09%	(521,379)
Third Party	0.00%	-	-0.02%	940
	100.00%	(4,257,365)	100.00%	(4,312,444)

PARKS, CULTURE & COMMUNITY SERVICES

Parks, Culture & Community Services provides a broad continuum of services and programs.

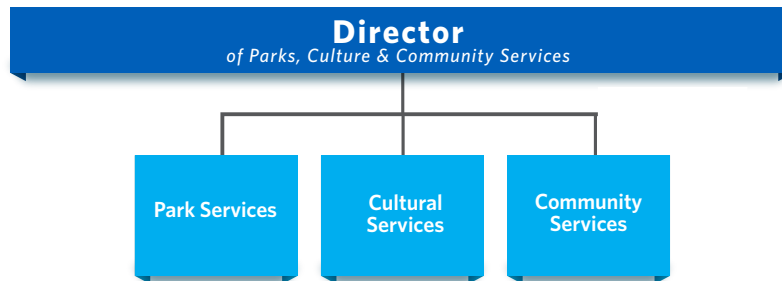
The Parks Department manages more than 140 parks, natural areas, sports amenities, playgrounds, play courts, beaches, Centennial Seawalk, more than 135 kilometres of trails, Ambleside Par 3 Golf Course, Gleneagles Golf Course, and Capilano View Cemetery, and is responsible for environmental management of public lands, including the public foreshore.

The Cultural Services Department oversees the Ferry Building Gallery, West Vancouver Art Museum, and cultural and art education programs at various District locations and West Vancouver schools. This department also oversees public art and collections and presents visual arts programming, festivals, events, and filming. There are approximately 100 special events and 100 film permits issued annually.

The Community Services Department offers health, fitness, and leisure programs at the West Vancouver Community Centre, Aquatic Centre, Gleneagles Community Centre, Ice Arena, and Seniors' Activity Centre. This department also oversees Access & Inclusion, the West Vancouver Child & Family Hub, specialized leisure services, the Community Grants Program, Child Care Services, and Youth Outreach Services.



Anne Mooi | Director of Parks, Culture & Community Services



2019 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Local Economy

- animated Ambleside area with arts and culture events and festivals, including Harmony Arts Festival and year-round programming at the Ferry Building Gallery and the Music Box; partnered with Ambleside-Dundarave Business Improvement Association (ADBIA) on seasonal street-dressing program
- commenced Arts Facilities Advisory Committee planning for new arts facility and incorporated local business sector input
- supported filming of American drama series *Nancy Drew*, which created significant economic impact for the District and raised awareness of Horseshoe Bay by keeping same name in the series
- launched new Bridge Festival, attracting more than 20,000 visitors from West Vancouver and the Lower Mainland

Climate Change & Nature

- established Coastal Marine Working Group to develop a coastal marine management plan with the goal of developing high-level policy for the management of the District's foreshore
- hosted nine community stewardship events and two Weedy Workshops, an education initiative for the community on managing invasive plants in their backyards
- initiated Co-Existing with Coyotes program to provide information and support to residents who are concerned about coyotes in their neighborhood
- participated in North Shore Sea Level Rise Risk Assessment & Adaptive Management Strategy with District of North Vancouver, City of North Vancouver, Squamish Nation, Port of Vancouver, and North Shore Emergency Management

Mobility

- incorporated input from North Shore Advisory Committee on Disability Issues into planning for Horseshoe Bay Park
- installed wayfinding signage on Upper Lands trails per the District's Plan for Trails on Public Land
- obtained Rick Hansen Foundation grant for improvements to the Juniper Loop Trail in Lighthouse Park to enhance accessibility to this trail, in collaboration with the Lighthouse Park Preservation Society

Municipal Services

- continued to develop parks asset management program that considers asset life cycles and cost accountability when planning infrastructure renewal and investment
- partnered with West Vancouver Foundation to establish four funds to encourage community giving

Social Well-being

- completed a new trail through Brissenden Park to provide enhanced pedestrian connectivity north of Highway 1
- launched Seniors' Outreach Committee to address social isolation and developed Community Navigator Program
- continued to implement the North Shore Dementia Action Plan, including training staff, Alzheimer's Cafés, and speakers at the North Shore Seniors' Health Expo
- provided arts and culture opportunities to residents of all ages at the West Vancouver Art Museum, Ferry Building Gallery, Music Box, community centres, and at various parks

2019 OPERATIONAL ACCOMPLISHMENTS

- completed the Horseshoe Bay Park Revitalization Plan with community input and received funding to proceed with implementation of the first phase in 2020
- replaced carpet at Rutledge Field in consultation with field user groups and achieved Global Certification by the International Hockey Federation
- installed new pilings, float, and gangway at Horseshoe Bay pier to replace the aging infrastructure designated for water taxi and recreation boat pick-up and drop-off
- advanced priorities of the Arts & Culture Strategy (2018-2023) with three new committees of Council: Arts & Culture Advisory Committee, Arts Facilities Advisory Committee, and Art Museum Advisory Committee
- secured a \$25,000 grant from Union of BC Municipalities to expand the consultation for the Child Care Plan
- launched new pre-habilitation health and fitness programs
- implemented new spring ice season at the Ice Arena with a focus on lessons and rentals
- submitted federal grant application for funding to restore the Ferry Building

COVID-19 RESPONSE

When the pandemic began, Parks, Culture & Community Services responded by quickly implementing procedures and initiatives to protect the health and safety of staff and the public, including installing new signage and responding to increased park usage. In March and April, Seniors' Activity Centre staff and volunteers made assistance calls to each member of the centre and a help line was set up for all seniors and their families. The Seniors' Activity Centre worked with the West Vancouver Police and Library to deliver meals, essential supplies, and devices to keep vulnerable seniors connected. Services were implemented to support vulnerable youth, families, and the homeless.

All recreation facilities were closed, including the Aquatic Centre, Ice Arena, West Vancouver Community Centre and Gleneagles Community Centre. The Seniors' Activity Centre was also closed, with the exception of initiatives including take-out and food delivery service, and the opening of a small store to sell essential items. Events and festivals were suspended, including weddings, community celebrations, Harmony Arts Festival, and Bridge Festival. Filming was suspended for May and June.

Online cultural programming was implemented by the Ferry Building Gallery and the West Vancouver Art Museum, and health and fitness programs were held online. A modified Canada Day celebration was held, while adhering to guidelines on limiting public gatherings, and Ambleside Farmers' Market was able to open in a modified and safe format. Harmony Eats, a pilot program to provide local restaurants with park space to operate, was implemented. Modified recreation programs, including outdoor fitness and summer camps, began in June.

Layoff notices were given to all casual and temporary staff and some permanent staff for COVID related reasons. These layoffs are expected to be temporary. A number of staff were redeployed to essential operations mostly involving the Seniors' Activity Centre and the Park Ranger Program

Revenues have been affected by refunds for all spring and summer programs and rentals. In addition, significantly reduced revenues for summer and fall are expected. Donations received from Enhance West Van, West Vancouver Foundation, the Seniors' Activity Centre Advisory Board, Telus, and the United Way, as well as other sources, have aided with operations.

Addressing the impacts of the COVID-19 pandemic requires the division to adapt its operations to ensure safety of staff and the public, with a focus on delivering essential services and deferring all non-essential spending. As a result, some initiatives may be deferred to future years.

2020 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- select operator for supportive housing at 752 Marine Drive
- continue to support planning for Cypress Village

Local Economy

- begin implementation of Horseshoe Bay Park revitalization plan
- consult with Ambleside Waterfront Project Advisory Group on the phased priorities for the implementation plan for the Ambleside waterfront and bring recommendations to Council

Climate Change & Nature

- bring forward recommendations to Council from the Coastal Marine Management Plan Working Group on a coastal marine management plan
- continue to participate in tri-municipal sea level rise initiative
- commence phase one of Ambleside Park Master Plan development
- conduct environmental assessment of the Upper Lands

-
- collaborate on implementation of the Community Wildfire Protection Plan
 - continue to host community stewardship events and workshops in partnership with the community as identified in the Parks Master Plan, Invasive Plants Strategy, and Plan for Trails on Public Land
 - continue Co-Existing with Coyotes program to provide information and support to residents who are concerned about coyotes in their neighbourhood
 - update Bear Aware program with new signage to provide information and support to residents who are concerned about bears in their neighbourhood

Mobility

- continue to implement the District's Plan for Trails on Public Land

Municipal Services

- proceed with restoration of Ferry Building
- install new public art at Municipal Hall and West Vancouver Community Centre and continue to build public art fund
- seek child care capital grant for Ambleside Park Child Care Centre to add 21 spaces
- continue to seek grants to support divisional facilities, programs, and services
- continue to develop parks asset management program that considers asset life cycles and cost accountability when planning infrastructure renewal and investment

Social Well-being

- bring forward final recommendations to Council from the Arts Facilities Advisory Committee on either one or two art facilities and potential location(s)
- bring forward recommendations to Council from the Arts Facilities Advisory Committee on short and long-term plans for the Klee Wyck site
- implement priority action items from the Arts & Culture Strategy (2018-2023)
- work with user groups and private land owners to sanction trails and upgrade trails network as identified in the District's Plan for Trails on Public Land
- support the construction of a new track and artificial turf field at West Vancouver Secondary School
- commence next phase of Emerging Vision for Civic Site
- select operator for child care centre to be located at 752 Marine Drive
- develop a plan for a permanent Youth Services Hub in West Vancouver

2020 OPERATIONAL INITIATIVES

- develop a new 10-Year Child Care Plan
- implement priority action items from the Arts & Culture Strategy
- continue to enhance intergenerational programs between seniors and children/youth
- commemorate the 30th anniversary of Harmony Arts Festival and implement second year of Bridge Festival
- collaborate on an urban forest strategy
- continue to expand opportunities for filming in the municipality
- collaborate on public art opportunities for Taylor Way and Marine Drive
- develop five-year strategic plan for volunteer services
- bring recommendations to Council on the feedback from the community consultation on Navy Jack Nature House
- continue to collaborate on the Development Cost Charge Bylaw

-
- develop framework and advance partnerships with First Nations
 - continue to advance capital assets initiative
 - develop the Exercise is Medicine Program, a collaborative approach for doctors to prescribe parks and recreation opportunities with their patients
 - explore translation services at community centres
 - continue to expand newcomers' programs and services at the West Vancouver Community Centre
 - update the Cemetery Bylaw
 - continue to support community group proposals through the District's Framework for Evaluating Community Group Proposals for New, Upgraded or Enhanced Facilities, Infrastructure and Equipment

PARKS, CULTURE & COMMUNITY SERVICES

Net Divisional Expenses

	Budget 2020		Actual 2019	
	%	\$	%	\$
Revenue				
Community Services	89.68%	4,726,805	82.41%	10,186,370
Parks Maintenance	6.42%	338,279	7.80%	963,758
Cultural Services	3.90%	205,435	9.79%	1,210,241
	100.00%	5,270,519	100.00%	12,360,368
Expenses				
Central Administration				
Salaries & Benefits	97.93%	594,123	95.93%	591,521
Supplies & Other Expenses	2.07%	12,550	4.00%	24,666
Professional & Consulting	0.00%		0.07%	413
	100.00%	606,673	100.00%	616,600
Community Services				
Salaries & Benefits	87.85%	7,919,027	80.65%	9,750,580
Supplies & Other Expenses	10.55%	950,561	17.72%	2,142,619
Professional & Consulting	0.00%	-	0.29%	34,603
Recoveries & Allocations	1.60%	144,623	1.35%	162,641
	100.00%	9,014,211	100.00%	12,090,443
Parks Maintenance				
Salaries & Benefits	79.58%	3,775,128	69.50%	3,890,483
Supplies & Other Expenses	24.60%	1,166,860	31.51%	1,763,746
Professional & Consulting	0.21%	10,000	0.25%	14,139
Recoveries & Allocations	-4.39%	(208,326)	-1.27%	(70,912)
	100.00%	4,743,662	100.00%	5,597,456
Cultural Services				
Salaries & Benefits	79.22%	1,191,425	49.06%	1,265,849
Supplies & Other Expenses	20.54%	308,960	49.00%	1,264,385
Recoveries & Allocations	0.24%	3,600	1.95%	50,227
	100.00%	1,503,985	100.00%	2,580,460
Net Divisional Expenses				
Central Administration	5.72%	(606,673)	7.23%	(616,600)
Community Services	40.45%	(4,287,406)	22.34%	(1,904,074)
Parks Maintenance	41.57%	(4,405,383)	54.36%	(4,633,698)
Cultural Services	12.25%	(1,298,550)	16.07%	(1,370,220)
	100.00%	(10,598,012)	100.00%	(8,524,591)

PLANNING & DEVELOPMENT SERVICES

The Planning & Development Services Division works with residents, stakeholders, and Council to guide change and help shape a sustainable future for our community.

Community Planning & Sustainability develops long-range plans and policies to meet housing needs, protect the environment, address climate action, and fulfill other community land use objectives.

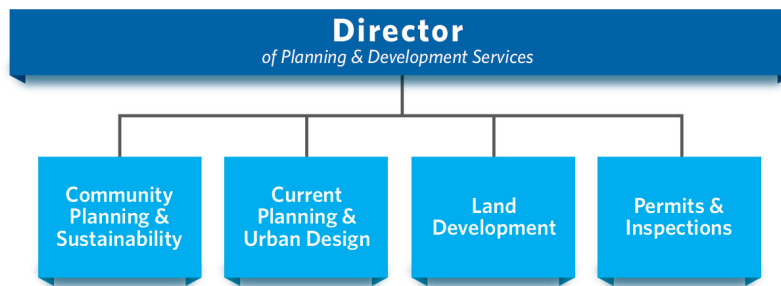
Current Planning & Urban Design processes rezoning applications, development permits, and Official Community Plan amendments, and prepares guidelines and policies that shape the look and feel of our built environment and public realm.

Land Development reviews and approves engineering and infrastructure servicing requirements related to development, and ensures that environmental and creek protection measures for development are implemented.

Permits & Inspections reviews and issues building, electrical, plumbing, and signage permits, and provides inspection services to ensure compliance and safety.



Jim Bailey | Director of Planning & Development Services



2019 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- approved approach to prepare the District’s first Housing Needs Report and submitted funding application to the province to support this work, with data collection ongoing
- reviewed and processed a number of development proposals that would contribute to expanded and targeted housing options (e.g., missing middle, infill options, rental) and rental housing options for Council’s consideration
- reviewed and processed a significant number of minor development proposals for staff consideration and approval (e.g., duplexes, coach houses, single-family homes)
- ongoing technical and design work to develop an approach to streamline coach house and duplex approvals
- supported public engagement and technical review of the development proposal for 2195 Gordon Avenue
- continued technical work on the Cypress Village planning process, including the preparation of background studies to inform future public consultation on the preparation of an area development plan

- reviewed and brought forward Heritage Revitalization Agreements for Council consideration to preserve properties with recognized heritage value
- supported the Neighbourhood Character Working Group through background research, a first phase of engagement, progress report to Council, and extension of the group's mandate into a second year to identify potential solutions for Council consideration
- supported various Council advisory committees, including Heritage Advisory Committee, Design Review Committee, Lower Caulfeild Advisory Committee, and North Shore Advisory Committee on Disability Issues
- supported the initiation of the multi-jurisdictional Balanced Housing Lab to explore housing solutions that make it possible for people at different stages of life to live and work on the North Shore

Local Economy

- completed first two phases of engagement for the Horseshoe Bay Local Area Plan process, which will support the long-term success of local businesses, in addition to meeting other Council priorities around housing, environment, mobility, and social well-being

Climate Change & Nature

- responded to Council's declaration of a climate emergency with an update of current climate actions, a review of other jurisdictions, and direction to proceed with an approach to reducing community-wide emissions to meet International Panel on Climate Change (IPCC) climate change targets
- undertook technical background work to support the preparation of sea level rise and coastal flood hazard land use and planning guidelines for the establishment of development permit area guidelines to respond to the threats of flooding
- building on the recommendations of the Community Wildfire Protection Plan, researched permitting area guidelines to introduce development controls to reduce the threat of wildfires
- continued to protect sensitive ecosystem through implementation of the District's existing environmental development controls
- provided recommendations on the management strategy of trees on private lands and continued implementation of the Interim Tree Bylaw. Undertook data analysis to provide tree canopy update to Council to help in the development of an Urban Forest Management Strategy
- supported cross-divisional efforts on the development of the District's first preliminary inventory of natural capital assets

Mobility

- supported community engagement on the West Vancouver portion of the proposed North Shore B-Line bus service and accompanying approved expansion of rapid bus transit to Park Royal
- undertook initial design work to develop the Draft Marine & Taylor Gateway Public Realm Strategy in response to Council direction

Municipal Services

- continued to work with the public through major community planning projects and updated Council's Community Engagement Committee on the effectiveness of different approaches
- updated development and permit revenues through revisions to the fees and charges bylaw and continued to negotiate voluntary community amenity contributions through the rezoning process

Social Well-being

- supported inter-divisional initiatives to implement arts and culture priorities

2019 OPERATIONAL ACCOMPLISHMENTS

- continued to respond to externally-driven planning legislative changes (e.g., Housing Needs Report)
- continued to act as liaison in regional coordination initiatives, including North Shore Advisory Committee on Disability Issues, Metro Vancouver Regional Planning Advisory Committee and Housing Subcommittee, Balanced Housing Lab Initiative, North Shore Community Resources, and BC Hydro
- continued to act as liaison for Council committees and working groups, including Design Review Committee, Heritage Advisory Committee, Lower Caulfeild Advisory Committee, and Neighbourhood Character Working Group
- processed a significant volume of development applications (Heritage Revitalization Agreements, rezonings, development permits, Temporary Use Permits, etc). More than 100 applications submitted
- processed a significant volume of building permits (approximately 435) and performed 10,204 building and trade inspections
- created efficiencies by completing a number of projects, including scanning all single-family dwelling permit drawings, consolidation of land development and permits processes, and contact records management
- improved procedures, including those relating to energy efficiency in new construction and the resolution of illegal foreshore encroachments

COVID-19 RESPONSE

Planning & Development Services has made a series of adjustments, prioritizing the safety of the community and staff, while maintaining full levels of customer service and meeting legislative requirements. This has involved moving staff to remote working arrangements and following provincial guidance around physical distancing.

Digital permitting, online fee collection, and modified inspections have ensured the ongoing review and issuance of building and environmental permits. Email, phone, and video conferencing have allowed staff to be in contact with stakeholders and the community. Adaptations to how the public can participate online in planning discussions around development proposals, community planning projects, and local plans, mean the community's voice is still heard by Council and staff.

Building and development revenues have been stable throughout this period of adjustment, providing important financial resiliency and recovery to the municipality in these challenging times. Longer-term, many of the working adjustments made this year will provide expanded flexibility for residents and businesses requiring development services or wishing to participate in planning initiatives.

Addressing the impacts of the COVID-19 pandemic requires the division to adapt its operations to ensure safety of staff and the public, with a focus on delivering essential services and deferring all non-essential spending. As a result, some initiatives may be deferred to future years.

2020 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- complete the District's Housing Needs Report in accordance with legislative requirements (pending provincial funding approval anticipated by the end of 2020)
- continue to review and process various rental housing projects, including 2195 Gordon Avenue, 1552 Esquimalt, 303 Marine Drive, and 707 & 723 Main Street
- continue to review and recommend for Council consideration development applications that would contribute to expansion of West Vancouver's housing choices, in accordance with District policy
- commence public engagement on the Cypress Village area development plan

-
- continue to review and propose Heritage Revitalization Agreements as opportunities arise
 - support the Neighbourhood Character Working Group's conclusion of their mandate and submission of their recommendations to Council, with any associated bylaw or policy amendments
 - continue to support the Balanced Housing Lab collaboration initiative

Local Economy

- complete the Horseshoe Bay Local Area Plan and move forward with the Ambleside Town Centre planning process, as directed by Council

Climate Change & Nature

- propose bylaw and policy amendments to implement Council's community approach to meeting International Panel on Climate Change (IPCC) climate change targets
- propose flood construction level(s) and development permit area guidelines for wildfire management and foreshore protection
- continue to protect sensitive ecosystem through implementation of the District's existing environmental development controls and guidelines
- report back to Council on the efficacy of the Interim Tree Bylaw and propose recommendations for any adjustments to the bylaw as required based on canopy cover analysis

Municipal Services

- continue to engage the community on planning projects
- continue to provide sources of funds, other than property taxes, through the development and permitting processes

Social Well-being

- continue to support District initiatives requiring planning support to enhance our community's social well-being

2020 OPERATIONAL INITIATIVES

- process development applications, including Heritage Revitalization Agreements, rezonings, development permits, and Temporary Use Permits
- propose improvements to the development review process for coach houses and duplexes
- continue to process permit applications and inspections for Building and Land Development
- continue to act as liaison in regional coordination initiatives, including North Shore Advisory Committee on Disability Issues, Metro Vancouver Regional Planning Advisory Committee and Housing Subcommittee, Balanced Housing Lab Initiative, North Shore Community Resources, and BC Hydro
- continue to act as liaison for Council committees and working groups, including Design Review Committee, Heritage Advisory Committee, Lower Caulfeild Advisory Committee and Neighbourhood Character Working Group
- continue to respond to any externally-driven planning legislative changes
- continue to process improvements related to development planning, permits and inspections, and land development functions
- continue to streamline overall permitting and enforcement processes

PLANNING & DEVELOPMENT SERVICES

Net Divisional Expenses

	Budget 2020		Actual 2019	
	%	\$	%	\$
Revenue				
Planning and Development	13.73%	703,650	11.71%	664,681
Permits and Inspections	66.98%	3,432,800	0.00%	4,586,403
Planning Recoverable Projects	19.29%	988,481	0.33%	425,010
	100.00%	5,124,931	12.04%	5,676,094
Expenses				
Planning and Development				
Salaries & Benefits	97.01%	2,784,843	89.52%	2,624,809
Supplies & Other Expenses	2.70%	77,573	9.67%	283,395
Professional & Consulting	0.10%	3,000	0.63%	18,511
Recoveries & Allocations	0.18%	5,300	0.18%	5,403
	100.00%	2,870,716	100.00%	2,932,118
Permits and Inspections				
Salaries & Benefits	98.52%	2,324,512	95.38%	2,211,449
Supplies & Other Expenses	1.48%	35,018	4.62%	107,035
	100.00%	2,359,529	100.00%	2,318,485
Planning Recoverable Projects				
Salaries & Benefits	6.69%	157,931	1.29%	29,894
Supplies & Other Expenses	34.23%	807,750	14.92%	345,811
Professional & Consulting	1.06%	25,000	1.40%	32,524
	41.99%	990,681	17.61%	408,230
Net Divisional Expenses				
Planning and Development	197.73%	(2,167,066)	-13135.69%	(2,267,438)
Permits and Inspections	-97.93%	1,073,271	13138.47%	2,267,918
Planning Recoverable Projects	0.20%	(2,200)	97.21%	16,781
	100.00%	(1,095,995)	100.00%	17,262

POLICE SERVICES

The West Vancouver Police Department (WVPD) is governed by, and reports to, the West Vancouver Police Board. The Mayor is the Chair of the Police Board. The WVPD’s jurisdiction includes the District of West Vancouver and Xwemelch’stn Uxwumixw (Squamish Nation).

The mission of the WVPD is *Making West Vancouver Safe Today and Safer Tomorrow*. Our 2016-2019 Strategic Plan, extended to 2020, guides us in this mission. Its purpose is to outline a clear and credible framework to achieve our goals and focus the skills, energy, and professionalism of our staff on a common set of objectives, initiatives, and outcomes. This solidifies WVPD’s commitment to transparency, accountability, and performance measurement.

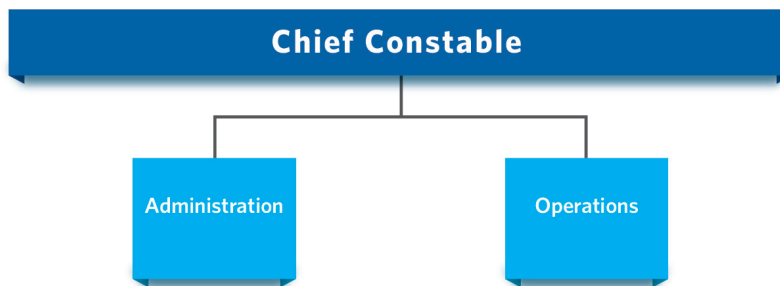
The three goals we have adopted to guide our decisions and actions as we work to achieve our mission and live our values are:

1. Enhance community safety
2. Promote operational excellence
3. Improve organizational practices

Because circumstances are always changing in the profession of policing, our plan was built to be flexible. Annual business plans allow us to react quickly to the changing needs of the communities we serve, while providing exceptional service and staying at the forefront of policing and public safety.



Len Goerke | Chief Constable



2019 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

The WVPD participated in the West Vancouver Foundation’s 2019 Vital Signs report. Involvement in Vital Signs influences the Environment, Mobility and Social Well-being categories below.

Climate Change & Nature

- continued with paperless initiatives and recycling programs, added two hybrid vehicles to the operational fleet, and initiated an e-bike program for crime reduction and community services initiatives

Mobility

- participated in the District’s Integrated North Shore Transportation Planning Project (INSTPP)
- continued participation in the District’s Traffic Safety Advisory Committee and School Traffic Safety Advisory Committee, resulting in multiple initiatives that improved or enhanced traffic safety for District residents, including speed enforcement along the Marine Drive corridor and enforcement action at District schools

Municipal Services

- collaborated with the District and other agencies, including participation in the District's Eagle Lake Emergency Response Plan, North Shore Emergency Management Working Group, and WorkSafeBC Mental Health Committee, and developed a coordinated response with District Fire & Rescue Services for critical incidents
- focused on environmental design to reduce property crime, including adoption of Crime Prevention through environmental design principles and feedback to residents to improve safety
- optimized staffing in Financial Services Division to enable efficient and effective service delivery, including timely analysis and reporting and asset management
- implemented provincially mandated programs including e-ticketing and Crown-led bail hearings, and currently participating in the Digital Evidence and Disclosure Management Solution Working Group led by the Province

Social Well-being

- engaged with District of West Vancouver residents, including new Canadians, through a series of town hall meetings and the Coffee with a Cop initiative
- expanded the WVPD Open House to partner with West Vancouver Fire & Rescue and include other first responders on the North Shore, with an estimated 800 to 1,000 attendees
- increased support for North Shore ConneXions and collaborated with the Pacific Autism Family Network to include a sensory-friendly component at the 2019 West Vancouver Police Family Carnival and West Vancouver Police/Fire Open House
- implemented a naloxone program for addicted in-custody prisoners

2019 OPERATIONAL ACCOMPLISHMENTS

- including the 2019 Accomplishments to Support Council Priorities, accomplished approximately 75% of 2019 initiatives in support of the WVPD 2016–2020 Strategic Plan. Further accomplishments include:
 - a 300% increase in referrals to Restorative Justice (RJ) from 2018 that also addressed a greater variety in crime types, receipt of civil forfeiture grants for use on RJ initiatives, and discussions with the District and the Ministry of Transportation and Infrastructure to address high-collision areas
 - completed the fourth consecutive year of the Medisys health management program for staff
 - completed review and assessment of the follow-up Pulse Check on 2016 employee survey
 - delivered legal authority and leadership training to department staff

COVID-19 RESPONSE

The West Vancouver Police Department implemented an internal and external response to the pandemic, while liaising with other policing agencies and first responders in the region. Best practices in police response and public safety were achieved, while maintaining employee health and safety.

During the pandemic, the WVPD moved quickly to ensure core services were maintained, while an appropriate level of engagement provided residents with a strong sense of community safety. Assisted with information from the Provincial Health Officer, the WVPD held meetings in regard to emerging issues, liaised with local, regional, and provincial leadership, held staff training, and offered virtual counselling and mental health resources for staff and their families.

Increased costs were due to COVID-19 related overtime, additional personal protective equipment, and enhanced cleaning procedures.

Addressing the impacts of the COVID-19 pandemic requires the division to adapt its operations to ensure safety of staff and the public, with a focus on delivering essential services and deferring all non-essential spending. As a result, some initiatives may be deferred to future years.

2020 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

Housing

- ongoing work to prevent property crime, particularly residential burglaries, and apprehend offenders

Local Economy

- continue to work with Park Royal merchants to address property crime issues in the area

Climate Change & Nature

- expand hybrid vehicle fleet and other programs

Mobility

- continue participation in District and regional traffic initiatives
- enhance management of traffic accidents to ensure efficient traffic flow
- continue to escalate traffic enforcement in high-collision areas and engage the District and Ministry of Transportation and Infrastructure for partner solutions

Municipal Services

- implement an online Police Information Check process
- continue to identify other efficiencies and review effectiveness of service models

Social Well-being

- continue engagement with District residents, including new Canadians and relevant organizations

2020 OPERATIONAL INITIATIVES

- including the 2020 Accomplishments to Support Council Priorities, continue to implement the WVPD 2016-2020 Strategic Plan. Further initiatives include:
 - implement proactive patrol-based property crime programs that address key issues, including empty homes, unique communities, theft from autos, and residential property crime
 - complete one e-bike crime suppression project per month, per patrol team
 - enhance operational training through implementation of simulator training program and continue critical incident training for all supervisors
 - expand grant applications beyond civil forfeiture
 - continue joint operations with policing partners regarding prolific North Shore offenders
 - enhance our online and social media presence via all platforms
 - hold additional community events for residents who have recently arrived in Canada

POLICE SERVICES

Net Divisional Expenses

	Budget 2020		Actual 2019	
	%	\$	%	\$
Revenue				
Administration Branch	6.50%	69,000	14.74%	153,380
Operations Branch	93.50%	993,214	85.26%	887,535
	100.00%	1,062,214	100.00%	1,040,915
Expenses				
Chief Constable's Office				
Salaries & Benefits	81.74%	931,527	88.27%	983,186
Supplies & Other Expenses	4.22%	48,040	4.94%	55,030
Professional & Consulting	14.04%	160,000	6.77%	75,357
Recoveries & Allocations	0.00%	-	0.02%	255
	100.00%	1,139,567	100.00%	1,113,828
Administration Branch				
Salaries & Benefits	50.97%	2,554,317	46.50%	2,415,281
Supplies & Other Expenses	42.11%	2,110,193	46.74%	2,427,922
Recoveries & Allocations	6.93%	347,100	6.76%	351,085
	100.00%	5,011,610	100.00%	5,194,287
Operations Branch				
Salaries & Benefits	91.97%	9,637,282	94.35%	9,696,583
Supplies & Other Expenses	8.03%	841,820	7.52%	773,226
Recoveries & Allocations	0.00%	-	-1.87%	(192,395)
	100.00%	10,479,102	100.00%	10,277,414
Net Divisional Expenses				
Chief Constable's Office	7.32%	(1,139,567)	7.17%	(1,113,828)
Administration Branch	31.75%	(4,942,610)	32.43%	(5,040,907)
Operations Branch	60.93%	(9,485,888)	60.41%	(9,389,879)
	100.00%	(15,568,065)	100.00%	(15,544,615)



Capital Program

Five-Year Capital Plan	93
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FIVE-YEAR CAPITAL PLAN

Consolidated Summary

	2020	2021	2022	2023	2024
PROJECT COSTS					
General Fund	20,142,345	18,553,302	16,134,125	16,014,378	14,466,787
General Fund - Prior Year Approved Work In Progress	27,120,076	-	-	-	-
Water Utility Fund	5,205,000	5,338,000	5,184,000	5,284,000	5,386,000
Water Fund - Prior Year Approved Work In Progress	2,114,286	-	-	-	-
Sewer Utility Fund	8,785,000	9,455,000	9,643,000	9,835,000	10,031,000
Sewer Fund - Prior Year Approved Work In Progress	5,692,274	-	-	-	-
Solid Waste Utility Fund	20,000	-	-	-	-
Cemetery Fund	490,000	125,000	150,000	172,000	700,000
Cemetery Fund - Prior Year Approved Work In Progress	50,000	-	-	-	-
Golf Fund	-	-	-	-	-
	69,618,981	33,471,302	31,111,125	31,305,378	30,583,787
FUNDING SOURCES					
General Fund Resources					
Asset Maintenance Reserves	8,737,625	17,132,302	14,819,000	14,819,000	13,228,524
Community Amenity Contributions	-	-	-	-	-
Endowment Fund	8,350,700	-	-	-	-
Development Cost Charges	1,640,000	1,011,000	925,000	750,000	137,500
External Funding	819,020	385,000	390,125	395,378	400,763
Land Reserve	63,000	-	-	-	-
Other Reserves	532,000	25,000	-	50,000	700,000
Prior Year Committed Funds	27,120,076	-	-	-	-
	47,262,421	18,553,302	16,134,125	16,014,378	14,466,787
Water Fund Resources					
Operations	4,913,808	5,181,558	5,025,743	5,121,099	5,218,200
Internal / Equipment Recoveries	149,100	153,600	158,200	162,900	167,800
Asset Maintenance Reserve	142,092	2,842	57	1	-
Prior Year Committed Funds	2,114,286	-	-	-	-
	7,319,286	5,338,000	5,184,000	5,284,000	5,386,000
Sewer Fund Resources					
Operations	8,480,000	9,400,000	9,588,000	9,780,000	9,976,000
Internal Equipment Recoveries	136,500	55,000	55,000	55,000	55,000
Asset Maintenance Reserve	168,500	-	-	-	-
Prior Year Committed Funds	5,692,274	-	-	-	-
	14,477,274	9,455,000	9,643,000	9,835,000	10,031,000
Solid Waste Fund Resources					
Operations	20,000	-	-	-	-
	20,000	-	-	-	-
Cemetery Fund Resources					
Operations	233,500	125,000	150,000	172,000	333,878
Cemetery Development Fund	256,500	-	-	-	366,122
Prior Year Committed Funds	50,000	-	-	-	-
	540,000	125,000	150,000	172,000	700,000
	69,618,981	33,471,302	31,111,125	31,305,378	30,583,787
SURPLUS / SHORTFALL					
	-	-	-	-	-

FIVE-YEAR CAPITAL PLAN

General Funds Projects

	2020	2021	2022	2023	2024
Equipment					
Equipment	1,135,758	1,053,787	837,654	901,927	885,642
Prior Year Approved Work In Progress	415,563	-	-	-	-
	1,551,321	1,053,787	837,654	901,927	885,642
Facilities					
Major Projects					
Municipal Hall Upgrades & Renewal	8,350,700	6,085,600	3,551,000	4,351,600	-
Memorial Library Cooling Tower & Chiller	50,543	-	-	-	-
Ambleside Park Concession/Washrooms/Caretaker	75,000	33,084	-	-	-
Ice Arena	199,371	1,000,000	23,640	14,609	21,747
Multi Year Facilities Capital Renewal	125,853	259,828	1,185,712	39,559	2,984,320
Other Projects	250,000	190,000	190,000	190,000	190,000
Prior Year Approved Work In Progress	7,550,596	-	-	-	-
	16,602,063	7,568,512	4,950,352	4,595,768	3,196,067
Grounds and Parks					
Major Projects					
Failing Trails & Trail Structures Replacement	480,000	250,000	350,000	400,000	150,000
Sport Courts Replacement	360,000	250,000	200,000	120,000	250,000
Implementation of Shoreline Protection Projects	-	150,000	150,000	150,000	150,000
Playground Renewal & Replacement	180,000	800,000	350,000	200,000	400,000
Parc Verdun Park Renewal	165,000	-	-	-	-
Other Projects	392,000	964,000	1,070,000	2,020,000	1,404,000
Prior Year Approved Work In Progress	10,208,588	-	-	-	-
	11,785,588	2,414,000	2,120,000	2,890,000	2,354,000
Information Technology					
Major Projects					
Server Room Relocation	275,000	-	-	-	-
Other Projects	848,120	680,000	443,000	1,192,200	490,000
Prior Year Approved Work In Progress	408,928	-	-	-	-
	1,532,048	680,000	443,000	1,192,200	490,000
Transportation Infrastructure					
Major Projects					
Road, Pavement, Cycling/ Pedestrian, Transportation Support Infrastructure	2,041,000	3,097,003	4,491,994	3,446,080	4,704,214
Horseshoe Bay Hydro Pole Undergrounding	1,440,000	-	-	-	-
Bridge & Structural Infrastructure	1,000,000	1,435,000	1,470,875	1,507,647	1,545,338
Railway Crossing	400,000	410,000	420,250	430,756	441,526
Prior Year Approved Work In Progress	8,073,714	-	-	-	-
	12,954,714	4,942,003	6,383,119	5,384,483	6,691,078
Vehicle Fleet					
Major Projects					
Replace Fire Tower Truck. Unit F041	2,020,000	-	-	-	-
Other Projects	354,000	1,895,000	1,400,000	1,050,000	850,000
Prior Year Approved Work In Progress	462,687	-	-	-	-
	2,836,687	1,895,000	1,400,000	1,050,000	850,000
	47,262,421	18,553,302	16,134,125	16,014,378	14,466,787
FUNDING SOURCES					
Asset Maintenance Reserves	8,737,625	17,132,302	14,819,000	14,819,000	13,228,524
Community Amenity Contributions	-	-	-	-	-
Endowment Fund	8,350,700	-	-	-	-
Development Cost Charges	1,640,000	1,011,000	925,000	750,000	137,500
External Funding	819,020	385,000	390,125	395,378	400,763
Land Reserve	63,000	-	-	-	-
Other Reserves	532,000	25,000	-	50,000	700,000
Prior Year Committed Funds	27,120,076	-	-	-	-
	47,262,421	18,553,302	16,134,125	16,014,378	14,466,787
SURPLUS / SHORTFALL					
	-	-	-	-	-

FIVE-YEAR CAPITAL PLAN

Water, Sewer, Solid Waste & Cemetery

	2020	2021	2022	2023	2024
WATER UTILITY FUND					
Project Costs					
Annual Replacements Program	4,800,000	4,896,000	4,994,000	5,094,000	5,196,000
Equipment Renewals	405,000	442,000	190,000	190,000	190,000
Prior Year Approved Work in Progress	2,114,286	-	-	-	-
	7,319,286	5,338,000	5,184,000	5,284,000	5,386,000
Funding Sources					
Operations	4,913,808	5,181,558	5,025,743	5,121,099	5,218,200
Internal Equipment Recoveries	149,100	153,600	158,200	162,900	167,800
Asset Maintenance Reserve	142,092	2,842	57	1	-
Prior Year Committed Funds	2,114,286	-	-	-	-
	7,319,286	5,338,000	5,184,000	5,284,000	5,386,000
SEWER UTILITY FUND					
Project Costs					
Storm Improvements	4,320,000	4,800,000	4,896,000	4,994,000	5,094,000
Sanitary Replacements	4,160,000	4,600,000	4,692,000	4,786,000	4,882,000
Equipment Replacement	305,000	55,000	55,000	55,000	55,000
Prior Year Approved Work in Progress	5,692,274	-	-	-	-
	14,477,274	9,455,000	9,643,000	9,835,000	10,031,000
Funding Sources					
Operations	8,480,000	9,400,000	9,588,000	9,780,000	9,976,000
Internal Equipment Recoveries	136,500	55,000	55,000	55,000	55,000
Asset Maintenance Reserve	168,500	-	-	-	-
Prior Year Committed Funds	5,692,274	-	-	-	-
	14,477,274	9,455,000	9,643,000	9,835,000	10,031,000
SOLID WASTE UTILITY FUND					
Project Costs					
Eagle Island Waste Enclosure	20,000	-	-	-	-
	20,000	-	-	-	-
Funding Sources					
Operations	20,000	-	-	-	-
	20,000	-	-	-	-
CEMETERY FUND					
Project Costs					
Annual Renewal Program	50,000	125,000	50,000	50,000	100,000
Vehicles & Equipment	-	-	-	122,000	-
Ongoing Site Development	440,000	-	-	-	500,000
Other	-	-	100,000	-	100,000
Prior Year Approved Work in Progress	50,000	-	-	-	-
	540,000	125,000	150,000	172,000	700,000
Funding Sources					
Operations	233,500	125,000	150,000	172,000	333,878
Cemetery Development Fund	256,500	-	-	-	366,122
Prior Year Committed Funds	50,000	-	-	-	-
	540,000	125,000	150,000	172,000	700,000

2020 CAPITAL PROGRAM

Program Summary

Budget 2020	Funding Source									
	Asset Maintenance Reserves	Endowment Fund	Other Reserves	Community Amenity Contribution	External Funding	Development Cost Charges	Gas Tax Fund	Public Art	Land Reserve	
CAPITAL PROGRAM										
Equipment	1,551,321	1,284,801	-	-	125,000	141,520	-	-	-	-
Current Year Projects	1,135,758	1,014,238	-	-	-	121,520	-	-	-	-
Prior Year Approved Work in Progress	415,563	270,563	-	-	125,000	20,000	-	-	-	-
Facilities Maintenance	16,602,063	7,050,820	8,350,700	158,757	50,000	500,000	345,000	-	-	146,786
Current Year Projects	9,051,467	450,767	8,350,700	-	-	-	250,000	-	-	-
Prior Year Approved Work in Progress	7,550,596	6,600,053	-	158,757	50,000	500,000	95,000	-	-	146,786
Grounds and Parks	11,785,588	749,807	-	106,614	8,681,382	1,089,440	434,005	650,000	11,340	63,000
Current Year Projects	1,577,000	559,000	-	-	-	-	430,000	525,000	-	63,000
Prior Year Approved Work in Progress	10,208,588	190,807	-	106,614	8,681,382	1,089,440	4,005	125,000	11,340	-
Information Technology	1,532,048	1,516,539	-	15,509	-	-	-	-	-	-
Current Year Projects	1,123,120	1,116,120	-	7,000	-	-	-	-	-	-
Prior Year Approved Work in Progress	408,928	400,419	-	8,509	-	-	-	-	-	-
Transportation Infrastructure	12,954,714	3,241,000	-	-	6,755,428	1,883,286	1,075,000	-	-	-
Current Year Projects	4,881,000	3,241,000	-	-	-	680,000	960,000	-	-	-
Prior Year Approved Work in Progress	8,073,714	-	-	-	6,755,428	1,203,286	115,000	-	-	-
Vehicle Fleet	2,836,687	2,785,187	-	-	-	51,500	-	-	-	-
Current Year Projects	2,374,000	2,356,500	-	-	-	17,500	-	-	-	-
Prior Year Approved Work in Progress	462,687	428,687	-	-	-	34,000	-	-	-	-
Total										
Current Year Projects	20,142,345	8,737,625	8,350,700	7,000	-	819,020	1,640,000	525,000	-	63,000
Prior Year Approved Work in Progress	27,120,076	7,890,529	-	273,880	15,611,810	2,846,726	214,005	125,000	11,340	146,786
Total	47,262,421	16,628,154	8,350,700	280,880	15,611,810	3,665,746	1,854,005	650,000	11,340	209,786

2020 CAPITAL PROGRAM

Equipment

	Budget 2020	Funding Source		
		Asset Maintenance Reserves	Community Amenity Contributions	External Funding
Current Year Projects				
Maintenance Cost				
Fire & Rescue Services				
Personal Protective Equipment	78,000	78,000	-	-
Technical Rescue Equipment	71,900	71,900	-	-
Fire Hose & Nozzle Equipment	11,000	11,000	-	-
Respiratory Protection Equipment	9,500	9,500	-	-
	<u>170,400</u>	<u>170,400</u>	<u>-</u>	<u>-</u>
Library Services				
Library Materials - Core	148,613	148,613	-	-
Library Collections - Enhanced	114,020	-	-	114,020 ¹
Library Automated Material Handling (AMH) Computer Replacements	8,810	8,810	-	-
	<u>271,443</u>	<u>157,423</u>	<u>-</u>	<u>114,020</u>
Parks, Culture & Community Services				
Furniture & Fixtures Replacement	65,000	57,500	-	7,500 ²
Major Appliance, Program & Kitchen Equipment Replacement	25,000	25,000	-	-
	<u>90,000</u>	<u>82,500</u>	<u>-</u>	<u>7,500</u>
Police Services				
Firearms & Ballistic Equipment Evergreening	120,000	120,000	-	-
	<u>120,000</u>	<u>120,000</u>	<u>-</u>	<u>-</u>
Maintenance Cost Total	<u>651,843</u>	<u>530,323</u>	<u>-</u>	<u>121,520</u>
New Asset - Climate Response				
Engineering & Transportation				
Electric Vehicle Charging Stations	200,000	200,000	-	-
	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>-</u>
Fire & Rescue Services				
Structural Protection Unit (SPU) Type II	185,000	185,000	-	-
Wildland Personal Protective Equipment	98,915	98,915	-	-
	<u>283,915</u>	<u>283,915</u>	<u>-</u>	<u>-</u>
New Asset - Climate Response Total	<u>483,915</u>	<u>483,915</u>	<u>-</u>	<u>-</u>
Current Year Projects Sub-Total	<u>1,135,758</u>	<u>1,014,238</u>	<u>-</u>	<u>121,520</u>
Prior Year Approved Work in Progress				
Fire & Rescue Services				
Personal Protective Equipment	1,440	1,440	-	-
Technical Rescue Equipment	35,567	35,567	-	-
Fire Hose & Nozzles	10,938	10,938	-	-
Fire Extinguisher Training Unit	3,345	3,345	-	-
DVRS Visual Indicators	4,000	4,000	-	-
	<u>55,290</u>	<u>55,290</u>	<u>-</u>	<u>-</u>
Parks, Culture & Community Services				
Kay Meek Accessible Elevator	125,000	-	125,000	-
Furniture & Fixtures Replacement	116,203	96,203	-	20,000 ²
Roll on dump box	9,100	9,100	-	-
	<u>250,303</u>	<u>105,303</u>	<u>125,000</u>	<u>20,000</u>
Library Services				
Materials - Adult	2,069	2,069	-	-
AMH Bin Replacement	2,901	2,901	-	-
	<u>4,970</u>	<u>4,970</u>	<u>-</u>	<u>-</u>
Police Services				
Asset Management (Wisetrack)	20,000	20,000	-	-
Ongoing Capital - Kit & Clothing	85,000	85,000	-	-
	<u>105,000</u>	<u>105,000</u>	<u>-</u>	<u>-</u>
Prior Year Approved Work in Progress Sub-Total	<u>415,563</u>	<u>270,563</u>	<u>125,000</u>	<u>20,000</u>
Total Capital Requests	<u>1,551,321</u>	<u>1,284,801</u>	<u>125,000</u>	<u>141,520</u>

¹ Third party donations and grants

² Seniors Activity Centre Advisory Board

2020 CAPITAL PROGRAM

Facilities Maintenance

	Budget 2020	Funding Source						
		Asset Maintenance Reserves	Endowment Fund	Other Reserves	Community Amenity Contributions	External Funding	Development Cost Charges	Land Reserve
Current Year Projects								
Deferred Maintenance								
Corporate Services								
Municipal Hall Seismic Upgrade & Renewal Phase2	6,350,700	-	6,350,700	-	-	-	-	-
Municipal Hall Seismic Upgrade & Renewal Phase1	2,000,000	-	2,000,000	-	-	-	-	-
Multi Year Capital Facilities Renewal - Ice Arena	199,371	199,371	-	-	-	-	-	-
Multi Year Capital Facilities Renewal - Parkade & Central Plant	102,404	102,404	-	-	-	-	-	-
Multi Year Capital Facilities Renewal - Ambleside Park Concession/ Washrooms/ Caretaker	75,000	75,000	-	-	-	-	-	-
Multi Year Capital Facilities Renewal - Memorial Library - Cooling tower, Chiller	50,543	50,543	-	-	-	-	-	-
Multi Year Capital Facilities Renewal - Memorial Library - Water Distribution System	13,148	13,148	-	-	-	-	-	-
Multi Year Capital Facilities Renewal - Memorial Library - Exterior Concrete Stairs	10,301	10,301	-	-	-	-	-	-
	<u>8,801,467</u>	<u>450,767</u>	<u>8,350,700</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Maintenance Total	8,801,467	450,767	8,350,700	-	-	-	-	-
Facilities Maintenance								
Corporate Services								
Demolition Klee Wyck Main House & Garage	150,000	-	-	-	-	-	150,000	-
Demolition 1466 Argyle Avenue	100,000	-	-	-	-	-	100,000	-
	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>-</u>
Facilities Maintenance Total	250,000	-	-	-	-	-	250,000	-
Current Year Projects Sub-Total	9,051,467	450,767	8,350,700	-	-	-	250,000	-
Prior Year Approved Work in Progress								
Facilities Maintenance								
Corporate Services								
Municipal Hall Upgrades & Renewal	4,668,033	4,668,033	-	-	-	-	-	-
Multi-Year Facilities Capital Renewal	1,390,652	1,274,895	-	115,757	-	-	-	-
Ambleside Park Child Care Space: Grant Opportunity	550,000	-	-	-	50,000	500,000 ¹	-	-
Operations Centre Renewal	200,000	200,000	-	-	-	-	-	-
Demolition 2195 Gordon Avenue	146,786	-	-	-	-	-	-	146,786
Demolition of Whytecliff Park Caretaker House	95,000	-	-	-	-	-	95,000	-
Reconfigure Accessible Change Room in the Aquatic Centre	15,000	15,000	-	-	-	-	-	-
Install Heat Exchanger to Reheat Domestic Water at the Aquatic Centre	5,090	5,090	-	-	-	-	-	-
	<u>7,070,561</u>	<u>6,163,018</u>	<u>-</u>	<u>115,757</u>	<u>50,000</u>	<u>500,000</u>	<u>95,000</u>	<u>146,786</u>
Fire & Rescue Services								
Fire Hall # 1 Seismic Upgrades to the Apparatus Bay Roof	402,035	402,035	-	-	-	-	-	-
Fire Hall # 3 Renovations to Change Room and Shower Facilities	43,000	-	-	43,000	-	-	-	-
	<u>445,035</u>	<u>402,035</u>	<u>-</u>	<u>43,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Police Services								
Police Front Counter Area Renovations	10,000	10,000	-	-	-	-	-	-
Police Build Meeting Room Renovations	25,000	25,000	-	-	-	-	-	-
	<u>35,000</u>	<u>35,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Prior Year Approved Work in Progress Sub-Total	7,550,596	6,600,053	-	158,757	50,000	500,000	95,000	146,786
Total Capital Requests	16,602,063	7,050,820	8,350,700	158,757	50,000	500,000	345,000	146,786

¹ BC Ministry of Children and Family Development

2020 CAPITAL PROGRAM

Grounds & Parks

	Budget 2020	Funding Source							
		Asset Maintenance Reserves	Other Reserves	Community Amenity Contributions	External Funding	Development Cost Charges	Gas Tax Fund	Public Art	Land Reserve
Current Year Projects									
Deferred Maintenance									
Parks, Culture & Community Services									
Falling Trails & Trail Structures Replacement	480,000	230,000	-	-	-	250,000	-	-	-
Sport Courts Replacement	360,000	-	-	-	-	-	360,000	-	-
Parc Verdun Park Renewal	165,000	-	-	-	-	-	165,000	-	-
Deferred Waterfront Park Pier Repairs	104,000	104,000	-	-	-	-	-	-	-
Waterfront Park Pier Replacements	30,000	30,000	-	-	-	-	-	-	-
	<u>1,139,000</u>	<u>364,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>525,000</u>	<u>-</u>	<u>-</u>
Deferred Maintenance Total	1,139,000	364,000	-	-	-	250,000	525,000	-	-
Maintenance Cost									
Parks, Culture & Community Services									
Playground Renewal & Replacement	180,000	-	-	-	-	180,000	-	-	-
Park Irrigation & Drainage Replacement	125,000	125,000	-	-	-	-	-	-	-
Falling Park Structures Replacement	45,000	45,000	-	-	-	-	-	-	-
Trail Signage Replacement	25,000	25,000	-	-	-	-	-	-	-
	<u>375,000</u>	<u>195,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>180,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Maintenance Cost Total	375,000	195,000	-	-	-	180,000	-	-	-
New Asset									
Parks, Culture & Community Services									
Provision for Land	63,000	-	-	-	-	-	-	-	63,000
	<u>63,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>63,000</u>
New Asset Total	63,000	-	-	-	-	-	-	-	63,000
Current Year Projects Sub-Total	1,577,000	559,000	-	-	-	430,000	525,000	-	63,000
Prior Year Approved Work in Progress									
Parks, Culture & Community Services									
Horseshoe Bay Park Revitalization	7,205,000	-	-	6,205,000	1,000,000 ¹	-	-	-	-
Navy Jack Park Improvements	296,010	-	-	296,010	-	-	-	-	-
Ambleside Waterfront Plan	37,681	-	-	37,681	-	-	-	-	-
Public Art for Police Services Municipal Hall Building	11,340	-	-	-	-	-	-	11,340	-
Rutledge Field Carpet Replacement Design	106,614	-	106,614	-	-	-	-	-	-
Sport Field Lights, Fencing & Backstops Replacement	22,460	22,460	-	-	-	-	-	-	-
Sport Court Replacement	10,508	10,508	-	-	-	-	-	-	-
Playground Renewal and Replacement	24,005	20,000	-	-	-	4,005	-	-	-
Continue Funding for Horseshoe Bay Park - Design	12,359	-	-	12,359	-	-	-	-	-
Garrow Bay East Trail & Stair Replacement	332	-	-	332	-	-	-	-	-
Replacement of Information Kiosks, Power Kiosks, and Interpretive Signs in Parks	12,839	12,839	-	-	-	-	-	-	-
Continue Funding for SD45 Track & Artificial Field	250,000	125,000	-	-	-	-	125,000	-	-
BBQ Area at Rutledge Field	50,000	-	-	-	50,000 ²	-	-	-	-
Continue Funding for Rogers Creek Trail Development	19,440	-	-	-	19,440 ³	-	-	-	-
Lighthouse Park Accessibility Improvements to Juniper Loop	30,000	-	-	10,000	20,000 ⁴	-	-	-	-
A Place for Sport	2,000,000	-	-	2,000,000	-	-	-	-	-
Memorial Park Accessible Ramp	75,000	-	-	75,000	-	-	-	-	-
Safety Fencing Along Marine Drive	45,000	-	-	45,000	-	-	-	-	-
	<u>10,208,588</u>	<u>190,807</u>	<u>106,614</u>	<u>8,681,382</u>	<u>1,089,440</u>	<u>4,005</u>	<u>125,000</u>	<u>11,340</u>	<u>-</u>
Prior Year Approved Work in Progress Sub-Total	10,208,588	190,807	106,614	8,681,382	1,089,440	4,005	125,000	11,340	-
Total Capital Requests	11,785,588	749,807	106,614	8,681,382	1,089,440	434,005	650,000	11,340	63,000

¹ Municipal Park Contribution Sewell's Development

² West Vancouver Field Hockey Club

³ BPP Funding for eventual District Trail Assets

⁴ Rick Hansen Foundation

2020 CAPITAL PROGRAM

Information Technology

	Budget 2020	Funding Source	
		Asset Maintenance Reserves	Other Reserves
Current Year Projects			
Deferred Maintenance			
Corporate Services			
IT infrastructure replacement & additions	490,000	490,000	-
Server Room Relocation	275,000	275,000	-
IT Data Backup & Disaster Recovery	125,000	125,000	-
Redesign of the WVPD/DWV Phone system	60,000	60,000	-
	<u>950,000</u>	<u>950,000</u>	<u>-</u>
Deferred Maintenance Total	950,000	950,000	-
Maintenance Cost			
Library Services			
Integrated Library System (ILS) Upgrade	12,120	12,120	-
Library Mobile Device Management (MDM) System Replacement	8,000	8,000	-
Library Meeting Room Software Replacement	6,000	6,000	-
	<u>26,120</u>	<u>26,120</u>	<u>-</u>
Maintenance Cost Total	26,120	26,120	-
New Asset			
Police Services			
Completion of additions to ERP system	140,000	140,000	-
	<u>140,000</u>	<u>140,000</u>	<u>-</u>
Legislative Services			
Archives - Clerks Correspondence	7,000	-	7,000
	<u>7,000</u>	<u>-</u>	<u>7,000</u>
New Asset Total	147,000	140,000	7,000
Current Year Projects Sub-Total	1,123,120	1,116,120	7,000
Prior Year Approved Work in Progress			
Corporate Services			
JDE Security, Fixed Assets Integration & Version Upgrade	114,383	114,383	-
IT Infrastructure Replacements / Additions	154,679	154,679	-
HRIS Implementation	77,500	77,500	-
Tempest Enhancements & Improvements	25,000	25,000	-
Audio/video equipment replacement and expansion	7,842	7,842	-
Analytics and reporting	12,171	12,171	-
Municipal fibre installation Fire Hall No.2 - (Gleneagles) to the Gleneagles Community Centre	8,844	8,844	-
	<u>400,419</u>	<u>400,419</u>	<u>-</u>
Library Services			
Library Network Renewal	8,059	-	8,059
	<u>8,059</u>	<u>-</u>	<u>8,059</u>
Police Services			
Replacement Server - Gleneagles	450	-	450
	<u>450</u>	<u>-</u>	<u>450</u>
Prior Year Approved Work in Progress Sub-Total	408,928	400,419	8,509
Total Capital Requests	1,532,048	1,516,539	15,509

2020 CAPITAL PROGRAM

Transportation Infrastructure

	Budget 2020	Funding Source			
		Asset Maintenance Reserve	Community Amenity Contributions	External Funding	Development Cost Charges
Current Year Projects					
Maintenance Cost					
Engineering & Transportation					
Roads & Pavement Infrastructure - Annual Road Rehabilitation Program	1,666,000	1,666,000	-	-	-
Bridge & Structural Infrastructure	1,000,000	1,000,000	-	-	-
Road Improvements - 31st Westmount: Five Creeks Flood Protection	300,000	300,000	-	-	-
Engineering & Transportation Total	2,966,000	2,966,000	-	-	-
Maintenance Cost Total	2,966,000	2,966,000	-	-	-
New Asset					
Engineering & Transportation					
Horseshoe Bay Hydro Pole Undergrounding - Bay Street	1,440,000	-	-	480,000 ¹	960,000
Railway Crossing	400,000	200,000	-	200,000 ²	-
Engineering & Transportation Total	1,840,000	200,000	-	680,000	960,000
New Asset Total	1,840,000	200,000	-	680,000	960,000
New Asset - Climate Response					
Engineering & Transportation					
Electric Vehicle Charging Infrastructure Study	75,000	75,000	-	-	-
Engineering & Transportation Total	75,000	75,000	-	-	-
New Asset - Climate Response Total	75,000	75,000	-	-	-
Current Year Projects Sub-Total	4,881,000	3,241,000	-	680,000	960,000
Prior Year Approved Work in Progress					
Transportation Infrastructure					
Spirit Trail - Welch Street Bridge	699,035		699,035		
Horseshoe Bay Streetscape Improvements	6,056,393		6,056,393		
Hydro Poles 2100 block/1000 block Marine Undergrounding	95,000			20,000 ¹	75,000
Spirit Trail Feasibility Study 18th - 22nd	51,944			51,944 ³	
BC Hydro Beautification - Underground Wiring Design, Royal Avenue & Bay Street, Horseshoe Bay	634,272			634,272 ¹	
16th & Marine - Shoppers Intersection Improvements	300,000			300,000 ⁴	
14th & Marine - Grosvenor Intersection Improvements	83,819			83,819 ⁵	
Spirit Trail - Ambleside Welch Street Improvements	20,000			20,000 ³	
Horseshoe Bay Underground Wiring	60,000			20,000 ¹	40,000
Railway Crossing	6,583			6,583 ²	
Spirit Trail - Royal Avenue	66,668			66,668 ³	
Prior Year Approved Work in Progress Sub-Total	8,073,714	-	6,755,428	1,203,286	115,000
Total Capital Requests	12,954,714	3,241,000	6,755,428	1,883,286	1,075,000

¹ BC Hydro

² Transport Canada Grade Crossing Improvement Program

³ Provincial LocalMotion Grant

⁴ Shoppers Drug Mart Development

⁵ Grosvenor Properties Development

2020 CAPITAL PROGRAM

Vehicle Fleet

	Budget 2020	Funding Source	
		Asset Maintenance Reserves	External Funding
Current Year Projects			
Maintenance Cost			
Fire & Rescue Services			
Replace Fire Tower Truck. Unit F041	2,020,000	2,020,000	-
	<u>2,020,000</u>	<u>2,020,000</u>	<u>-</u>
Parks, Culture & Community Services			
Replace 3/4 ton pick-up. Unit P008	50,000	47,000	3,000 ¹
Replace 3/4 ton pick-up. Unit P010	50,000	47,000	3,000 ¹
Replace pick-up. Unit P038	48,000	45,000	3,000 ¹
	<u>148,000</u>	<u>139,000</u>	<u>9,000</u>
Police Services			
Police operational vehicle. Unit V014 K-9	76,000	72,500	3,500 ¹
Police operational vehicle. Unit V075 Hybrid	74,000	72,000	2,000 ¹
Pool/training vehicle. Unit V034	56,000	53,000	3,000 ¹
	<u>206,000</u>	<u>197,500</u>	<u>8,500</u>
Maintenance Cost Total	<u>2,374,000</u>	<u>2,356,500</u>	<u>17,500</u>
Current Year Projects Sub-Total	<u>2,374,000</u>	<u>2,356,500</u>	<u>17,500</u>
Prior Year Approved Work in Progress			
Fire & Rescue Services			
Replace Fire Truck - F045	161,143	141,143	20,000 ¹
	<u>161,143</u>	<u>141,143</u>	<u>20,000</u>
Engineering & Transportation			
Replace single axle dump truck. Unit M035	77,556	74,056	3,500 ¹
	<u>77,556</u>	<u>74,056</u>	<u>3,500</u>
Parks, Culture & Community Services			
Replace Youth Outreach Van. Unit R030	60,000	57,000	3,000 ¹
	<u>60,000</u>	<u>57,000</u>	<u>3,000</u>
Police Services			
Replace Police Operational Vehicle. Unit V056	62,000	60,000	2,000 ¹
Replace Police Operational Vehicle. Unit V063	61,988	59,988	2,000 ¹
Replace BMW 1200 Motorcycle. Unit V061	40,000	36,500	3,500 ¹
	<u>163,988</u>	<u>156,488</u>	<u>7,500</u>
Prior Year Approved Work in Progress Sub-Total	<u>462,687</u>	<u>428,687</u>	<u>34,000</u>
Total Capital Requests	<u>2,836,687</u>	<u>2,785,187</u>	<u>51,500</u>

¹ Estimated proceeds on asset disposal

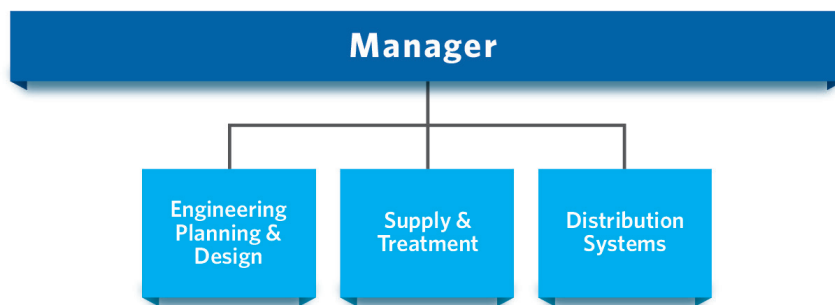


Utilities & Other Funds

- Water Utility 104
- Sewer & Drainage Utility 107
- Solid Waste Utility 110
- Golf. 113
- Cemetery 115
- Transit 117

WATER UTILITY

The Water Utility provides a safe and continuous supply of drinking water for residents and businesses through the construction and maintenance of water mains, valves, reservoirs, and pump stations. This includes the operation of the District's state-of-the-art Eagle Lake and Montizambert Creek membrane filtration facilities. The District supplements its own water sources by purchasing bulk treated water from Metro Vancouver.



2019 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- supported Planning & Development Services Division in implementing new development (e.g., Grosvenor Phase 2, 2289 Bellevue, Sewell's Landing), as it relates to water servicing needs

2019 OPERATIONAL ACCOMPLISHMENTS

- completed annual Water System Capital Replacement/Renewal programs
- completed annual Drinking Water Quality Report for Vancouver Coastal Health Authority approval
- continued with long-term replacement planning for water assets as identified in the Water Master Servicing Study

Addressing the impacts of the COVID-19 pandemic requires the division to adapt its operations to ensure safety of staff and the public, with a focus on delivering essential services and deferring all non-essential spending. As a result, some initiatives may be deferred to future years.

2020 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Municipal Services

- complete an update of the Water Utility Asset Management Plan
- establish Water Utility rates for 2021, informed by the updated Water Utility Asset Management Plan

2020 OPERATIONAL INITIATIVES

- complete Eagle Lake Drawdown Study
- continue working toward Dam Safety Regulation requirements for Eagle Lake water source
- complete annual Drinking Water Quality Report for Vancouver Coastal Health Authority approval
- continue with long-term replacement planning for water assets further to deficiencies, system improvements, and upgrades as identified in Master Servicing Studies

WATER UTILITY

Statement of Operations

	Budget 2020		Actual 2019	
	%	\$	%	\$
Revenue				
User Fees	95.26%	17,060,852	95.62%	16,075,908
Meter Rental Charges	2.74%	490,000	3.02%	507,133
Micro Power Generation	0.10%	18,000	0.13%	22,033
Developer Contributions	0.00%	-	0.00%	-
Internal Recoveries	0.83%	149,100	1.00%	168,050
Other Revenue	0.28%	50,400	0.23%	39,042
Asset Maintenance Reserve	0.79%	142,092	0.00%	-
	100.00%	17,910,444	100.00%	16,812,166
Expenses				
Water Purchases	28.19%	5,049,239	22.92%	3,853,646
Administration Charge	1.95%	350,000	2.08%	350,000
Operations and Maintenance	25.39%	4,547,605	22.80%	3,833,345
Capital Program	29.06%	5,205,000	19.13%	3,215,449
Debt Service	11.14%	1,995,700	11.12%	1,868,839
Transfer to Operating Reserve	4.26%	762,900	21.95%	3,690,886
	100.00%	17,910,444	100.00%	16,812,166
		-		-

WATER UTILITY

Rate Setting Model

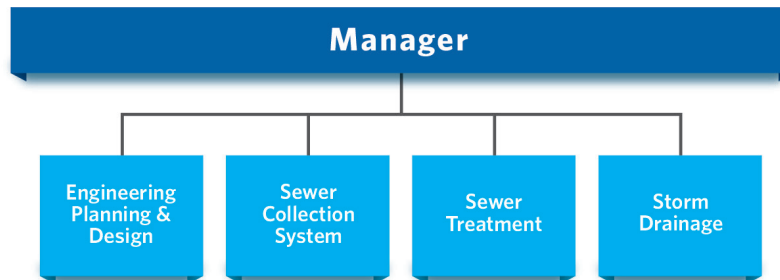
Revenue Requirements	Water Utility Fees Report					
	2019	2020	2021	2022	2023	2024
	Actual	Budgeted	Projected	Projected	Projected	Projected
Revenues						
Utility Fee Revenue	16,075,908	17,060,852	17,907,258	18,796,143	19,729,499	20,709,400
Meter Rental Charges	507,133	490,000	490,000	490,000	490,000	490,000
Micro Power Generation	22,033	18,000	18,000	18,000	18,000	18,000
Internal Recoveries	168,050	149,100	153,600	158,200	162,900	167,800
Other Revenue	39,042	50,400	38,600	38,600	38,600	38,600
Transfers In	-	142,092	29,942	45,857	72,001	76,700
Total Revenues	16,812,166	17,910,444	18,637,400	19,546,800	20,511,000	21,500,500
Expenses						
Operating Expenses	8,036,991	9,946,844	10,367,300	10,956,700	11,658,800	12,438,700
Equipment Replacement	383,450	405,000	442,000	190,000	190,000	190,000
Debt Service	1,868,839	1,995,700	1,995,700	1,995,700	1,995,700	1,995,700
Infrastructure Management Program	2,831,999	4,800,000	4,896,000	4,994,000	5,094,000	5,196,000
Total Expenses	13,121,279	17,147,544	17,701,000	18,136,400	18,938,500	19,820,400
Annual Surplus / (Deficiency)	3,690,886	762,900	936,400	1,410,400	1,572,500	1,680,100
Annual Rate Revenue Requirement		5.5%	5.0%	5.0%	5.0%	5.0%
Metro Vancouver Rate Increases		6.0%	6.1%	8.8%	9.9%	10.1%

Operating Expenses	2019	2020	2021	2022	2023	2024
Water Consumed @ GVRD Rate	7,387,688	8,143,934	8,675,277	9,476,456	10,456,284	11,558,418
Less Water Consumed Own Source	3,534,042	3,094,695	3,296,605	3,601,053	3,973,388	4,392,199
Water Purchased from GVRD	3,853,646	5,049,239	5,378,672	5,875,403	6,482,896	7,166,219
Administration Fee	350,000	350,000	350,000	350,000	350,000	350,000
Operations Centre	129,007	129,775	132,370	135,017	137,718	140,472
Meters Maintenance	544,773	565,517	576,828	588,364	600,132	612,134
System Operating						
Administration	502,522	562,917	574,175	585,658	597,372	609,319
Supply	520,501	619,124	631,506	644,136	657,019	670,159
Distribution	1,427,095	1,754,494	1,789,584	1,825,375	1,861,883	1,899,121
Membrane Filtration	709,447	915,778	934,093	952,775	971,830	991,267
Total	8,036,991	9,946,844	10,367,227	10,956,730	11,658,849	12,438,692

Infrastructure Management	2019	2020	2021	2022	2023	2024
Long-Term Infrastructure Management						
Infrastructure Management	2,831,999	4,800,000	4,896,000	4,994,000	5,094,000	5,196,000
Total	2,831,999	4,800,000	4,896,000	4,994,000	5,094,000	5,196,000
Funding Sources						
Rate/Reserve Funding	2,831,999	4,800,000	4,896,000	4,994,000	5,094,000	5,196,000
Total	2,831,999	4,800,000	4,896,000	4,994,000	5,094,000	5,196,000

SEWER & DRAINAGE UTILITY

The Sewer & Drainage Utility provides for sanitary sewer and storm drainage services through the construction and maintenance of pipes, manholes, culverts, and sewage lift stations. This includes operating the Citrus Wynd Wastewater Treatment Plant.



2019 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- supported Planning & Development Services Division in implementing new development (e.g., Grosvenor Phase 2, 2289 Bellevue, Sewell's Landing), as it relates to sanitary sewer and storm drainage servicing needs

Climate Change & Nature

- provided input to Coastal Marine Management Working Group regarding infrastructure in the foreshore

Municipal Services

- established Sewer Utility rates for 2020

2019 OPERATIONAL ACCOMPLISHMENTS

- represented municipal interests related to Metro Vancouver's construction of the North Shore Wastewater Treatment Plant
- completed annual Sewer Capital Replacement/Renewal programs
- continued support to British Pacific Properties Ltd. with respect to design and construction of Five Creeks Stormwater Diversion Project

Addressing the impacts of the COVID-19 pandemic requires the division to adapt its operations to ensure safety of staff and the public, with a focus on delivering essential services and deferring all non-essential spending. As a result, some initiatives may be deferred to future years.

2020 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Municipal Services

- adopt a new Sewer Use Bylaw
- establish Sewer Utility rates for 2021

2020 OPERATIONAL INITIATIVES

- complete annual/quarterly reports for Citrus Wynd Wastewater Treatment Plant in compliance with federal regulations
- continue to represent municipal interests related to Metro Vancouver's construction of the North Shore Wastewater Treatment Plant
- continue with long-term replacement/renewal of sewer assets as identified in the Sewer Master Servicing Study
- support and provide assistance to British Pacific Properties Ltd. with respect to construction of the Five Creeks Stormwater Diversion Project
- continue support of various West Vancouver Streamkeeper Society initiatives (e.g., storm drain marking program)

SEWER & DRAINAGE UTILITY

Statement of Operations

	Budget 2020		Actual 2019	
	%	\$	%	\$
Revenue				
User Fees	98.33%	20,835,955	88.31%	18,042,542
Development Cost Charges	0.00%	-	10.87%	2,220,114
Developer Contributions	0.00%	-	0.00%	-
Internal Recoveries	0.64%	136,500	0.82%	168,050
Other Revenue	0.23%	48,700	0.00%	-
Asset Maintenance Reserve	0.80%	168,500	0.00%	-
	100.00%	21,189,655	100.00%	20,430,707
Expenses				
¹ GVS&DD Levy	40.26%	8,530,800	33.17%	6,777,221
Administration Charge	1.75%	370,000	1.81%	370,000
Sanitary Operations & Maintenance	8.24%	1,745,644	7.47%	1,525,536
Storm Operations & Maintenance	4.26%	903,111	5.68%	1,160,747
Sanitary System Rehabilitation	21.07%	4,465,000	7.34%	1,500,520
Storm/Drainage Rehabilitation	20.39%	4,320,000	24.24%	4,952,488
Transfer to Operating Reserve	4.04%	855,100	20.28%	4,144,195
Transfer to Asset Maintenance Reserve	0.00%	-	0.00%	-
	100.00%	21,189,655	100.00%	20,430,707

¹ Greater Vancouver Sewerage and Drainage District Levy reflects increased costs due to North Shore Wastewater Treatment Plant.

SEWER & DRAINAGE UTILITY

Rate Setting Model

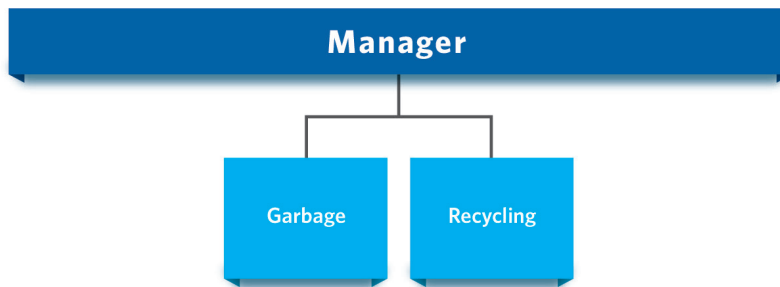
Revenue Requirements	Sewer Utility Fees Report					
	2019	2020	2021	2022	2023	2024
	Actual	Budgeted	Projected	Projected	Projected	Projected
Revenues						
Utility Fee Revenue - Local	18,042,542	11,755,155	12,370,900	12,986,600	13,374,600	13,774,100
Utility Fee Revenue - Regional	-	9,080,800	10,071,600	11,193,600	12,565,700	14,069,900
Storm Drainage DCCs	2,220,114	-	-	-	-	-
Internal Recoveries	168,050	136,500	136,500	136,500	136,500	136,500
Transfers from Reserves	-	168,500	-	-	-	-
Other Revenue	-	48,700	54,800	55,500	63,700	74,900
Total Revenues	20,430,707	21,189,655	22,633,800	24,372,200	26,140,500	28,055,400
Expenses						
Operating Expenses	9,833,503	11,549,555	12,643,400	14,439,400	15,976,600	17,837,000
Equipment Replacement	430,762	305,000	55,000	55,000	55,000	55,000
Sanitary Infrastructure	1,069,758	4,160,000	4,600,000	4,692,000	4,786,000	4,882,000
Storm Infrastructure	4,952,488	4,320,000	4,800,000	4,896,000	4,994,000	5,094,000
Total Expenses	16,286,511	20,334,555	22,098,400	24,082,400	25,811,600	27,868,000
Annual Surplus/(Deficiency)	4,144,195	855,100	535,400	289,800	328,900	187,400
Rate Revenue Requirement Increase		9.0%	8.0%	8.0%	7.5%	7.5%
Metro Vancouver Rate Increases		11.8%	10.9%	11.1%	12.3%	12.0%

Operating Expenses	2019	2020	2021	2022	2023	2024
GVSDD Levy	6,777,221	8,530,800	9,571,600	11,313,600	12,795,700	14,599,900
Administration Fee	370,000	370,000	370,000	370,000	370,000	370,000
Sanitary Operating & Maintenance	1,525,536	1,745,644	1,780,600	1,816,200	1,852,500	1,889,500
Storm Operating & Maintenance	1,160,747	903,111	921,200	939,600	958,400	977,600
Total	9,833,503	11,549,555	12,643,400	14,439,400	15,976,600	17,837,000

Infrastructure Management	2019	2020	2021	2022	2023	2024
Long-Term Infrastructure Management						
Sanitary Infrastructure	1,069,758	4,160,000	4,600,000	4,692,000	4,786,000	4,882,000
Storm Infrastructure	4,952,488	4,320,000	4,800,000	4,896,000	4,994,000	5,094,000
Total	6,022,247	8,480,000	9,400,000	9,588,000	9,780,000	9,976,000
Funding Sources						
Storm Drainage DCCs	2,220,114	-	-	-	-	-
Rate Funding - Storm	2,732,374	4,320,000	4,800,000	4,896,000	4,994,000	5,094,000
Rate Funding - Sanitary	1,069,758	3,991,500	4,600,000	4,692,000	4,786,000	4,882,000
Capital Reserves	-	168,500	-	-	-	-
Total	6,022,247	8,480,000	9,400,000	9,588,000	9,780,000	9,976,000

SOLID WASTE UTILITY

The Solid Waste Utility provides for the collection and processing of household garbage, yard trimmings, the Green Can, and recyclables. Since 2016, the utility has also funded garbage and recycling services within municipal facilities and parks.



2019 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Municipal Services

- launched business engagement on a Single-Use Item Reduction Strategy with support from business associations
- initiated North Shore Organics Management Plan with Metro Vancouver and other North Shore municipalities
- prepared for transition of residential curbside recycling collection to Recycle BC in 2020

2019 OPERATIONAL ACCOMPLISHMENTS

- successfully launched the District’s streetscape recycling program in commercial areas of Park Royal, Ambleside, and Dundarave
- expanded the District’s community clean-up initiatives and launched Love West Van branding

Addressing the impacts of the COVID-19 pandemic requires the division to adapt its operations to ensure safety of staff and the public, with a focus on delivering essential services and deferring all non-essential spending. As a result, some initiatives may be deferred to future years.

2020 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Municipal Services

- complete Single-Use Items Reduction Strategy
- develop North Shore Organics Management Plan with Metro Vancouver and other North Shore municipalities
- transition residential curbside recycling collection to Recycle BC (July 1, 2020)

2020 OPERATIONAL INITIATIVES

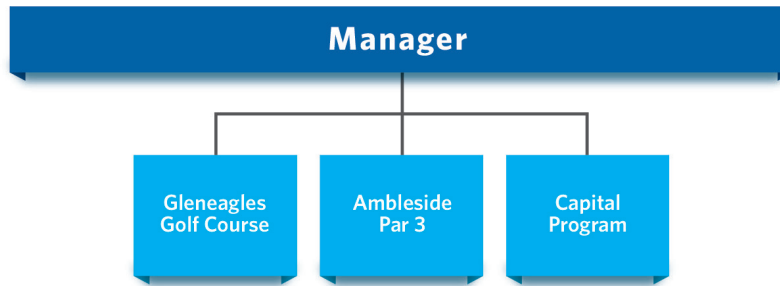
- complete District Disaster Debris Removal Plan in collaboration with North Shore Emergency Management

SOLID WASTE UTILITY

Rate Setting Model

	Solid Waste Fees Report					
	2019	2020	2021	2022	2023	2024
	Actual	Budgeted	Projected	Projected	Projected	Projected
METRO TIPPING FEES (PER TONNE)						
Garbage	108.15	113.00	120.00	127.00	134.00	141.00
Yard Trimmings/Organics	100.00	110.00	117.00	124.00	131.00	139.00
DISTRICT ANNUAL FEES						
Waste - Single Family	180.87	180.87	195.34	207.06	219.48	232.65
Recycling - Single & Multifamily	18.00	9.00	0.00	0.00	0.00	0.00
Public Realm Refuse Fee - Single & Multifamily	42.52	42.52	45.92	48.68	51.60	54.69
	241.39	232.39	241.26	255.74	271.08	287.34
PROJECTED RATE INCREASES						
Solid Waste - Single Family		-4%	4%	6%	6%	6%
Recycling & Public Realm Fees - Multifamily		-15%	-11%	6%	6%	6%
REVENUES						
Quarterly - Waste Fee	2,299,953	2,321,600	2,507,400	2,657,800	2,817,300	2,986,300
Quarterly - Recycling Fee	349,679	176,100	-	-	-	-
Quarterly - Public Realm Refuse Fee	824,646	823,300	889,200	942,500	999,100	1,059,000
Recovery - Recycling Contract Admin	2,617,548	1,361,140	-	-	-	-
Tag Sales	14,814	13,000	13,000	13,000	13,000	13,000
Contract Revenue	728,005	362,026	-	-	-	-
TOTAL REVENUES	6,834,645	5,057,166	3,409,600	3,613,300	3,829,400	4,058,300
RATE INCREASE REQUIREMENT		-10%	2%	6%	6%	6%
REVENUE INCREASE REQUIREMENT		-10%	-99%	0%	0%	0%
EXPENDITURES						
WASTE						
Administration	181,367	227,075	244,475	246,875	249,375	251,875
Garbage - Collection Contract	534,841	529,000	530,300	540,900	551,700	562,700
Garbage - Tipping Fees	286,750	301,900	335,000	354,500	374,000	393,600
Organics - Collection Contract	1,021,419	1,008,700	1,020,600	1,040,600	1,060,600	1,081,800
Organics - Tipping Fees	499,189	524,600	582,500	617,500	654,500	693,800
Hugo Ray - Landfill Monitoring	31,621	38,000	38,500	39,000	39,500	40,000
	2,555,187	2,629,275	2,751,375	2,839,375	2,929,675	3,023,775
RECYCLING						
Administration	369,432	424,540	-	-	-	-
Zero Waste Initiatives		-	-	-	-	-
North Shore Recycling Area	30,649	25,300	25,800	26,300	26,800	27,300
Recycling - Single Family Pickup	1,706,317	861,500	-	-	-	-
Recycling - Multifamily Pickup	1,424,280	732,700	-	-	-	-
	3,530,678	2,044,040	25,800	26,300	26,800	27,300
PUBLIC REALM REFUSE						
Administration	45,456	120,545	137,356	139,203	141,087	143,009
Civic Buildings Program	56,048	73,500	75,000	76,500	78,000	79,500
Parks & Streetscapes Program	839,794	838,520	867,267	893,856	909,963	926,375
Zero Waste Initiatives	36,268	39,100	39,100	39,100	39,100	39,100
	977,566	1,071,665	1,118,722	1,148,659	1,168,150	1,187,984
CAPITAL						
	-	20,000	-	-	-	-
TOTAL EXPENDITURE	7,063,431	5,764,980	3,895,897	4,014,334	4,124,625	4,239,059
FINAL NET REVENUE	(228,786)	(707,815)	(486,297)	(401,034)	(295,225)	(180,759)
RATE STABILIZATION RESERVE						
Opening Balance	3,067,063	2,838,277	2,130,462	1,644,164	1,243,131	947,905
Current Net Revenue	228,786	707,815	486,297	401,034	295,225	180,759
Closing Balance	2,838,277	2,130,462	1,644,164	1,243,131	947,905	767,146

GOLF



2019 ACCOMPLISHMENTS

- achieved recertification of Audubon Environmental Certificate for Gleneagles Golf Course, which promotes international standard of sustainable and best environmental practices for golf courses
- installed new washroom on Cardiac Hill at Gleneagles Golf Course, as well as new green at bypass
- installed new netting at #5 tee and along #3 fairway at Gleneagles Golf Course
- installed new tee on #3 and levelled #4 tee at Gleneagles Golf Course

Addressing the impacts of the COVID-19 pandemic requires the division to adapt its operations to ensure safety of staff and the public, with a focus on delivering essential services and deferring all non-essential spending. As a result, some initiatives may be deferred to future years.

2020 INITIATIVES

- update the Letter of Understanding with the Gleneagles Golf Club Society
- design new irrigation for the Gleneagles Golf Course, with a phased installation in the following five years
- install new safety netting along #5 fairway and along Orchill Road at Gleneagles Golf Course

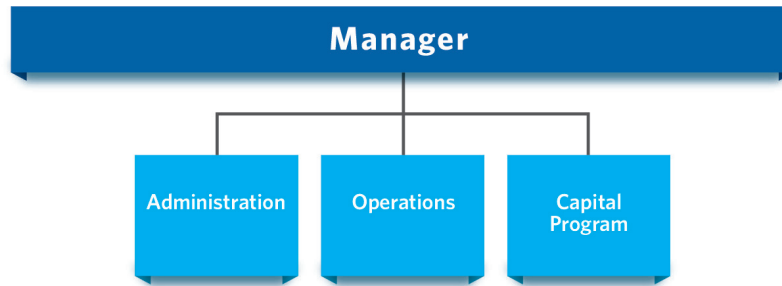
GOLF

Statement of Operations

	Budget 2020		Actual 2019	
	%	\$	%	\$
Revenue				
Golf Fees	89.55%	197,075	93.58%	984,124
Rental Revenue - Facility	10.45%	23,000	6.42%	67,554
	100.00%	220,075	100.00%	1,051,678
Expenses				
Pro Shop and Management	23.01%	50,632	16.92%	177,928
Operations and Maintenance	216.37%	476,186	71.74%	754,524
¹ Administration Charge	-184.71%	(406,507)	1.85%	19,462
Debt Service	45.33%	99,764	9.49%	99,765
	100.00%	220,075	100.00%	1,051,678
		-		-

¹ For 2020, charge represents the excess of costs over revenues recovered from the Parks Department.

CEMETERY



2019 ACCOMPLISHMENTS

- completed phase one of expansion at Capilano View Cemetery to create additional burial space
- completed replacement of veterans' crosses by West Vancouver Secondary School students (1,550 new crosses were built in 2018 and 2019)
- West Vancouver Legion recruited 22 students from two local high schools to assist veterans in raising crosses for Remembrance Day

Addressing the impacts of the COVID-19 pandemic requires the division to adapt its operations to ensure safety of staff and the public, with a focus on delivering essential services and deferring all non-essential spending. As a result, some initiatives may be deferred to future years.

2020 INITIATIVES

- complete phase two of expansion at Capilano View Cemetery to complete road, curbs, retaining walls, and landscaping
- begin implementation of Geographic Information System (GIS) mapping capability, which will assist with grave location for staff and visitors to Capilano View Cemetery

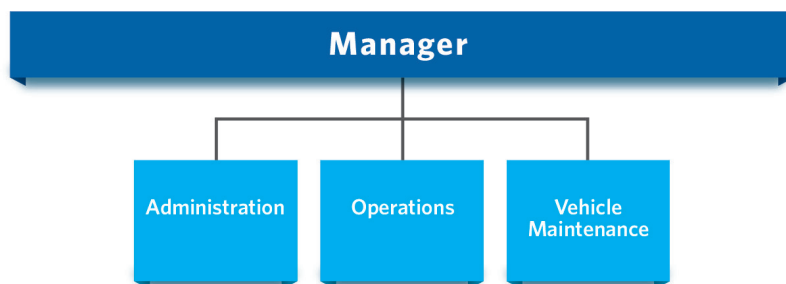
TRANSIT

The District's transportation services include West Vancouver Blue Bus, the oldest continuously operated municipal bus system in North America. All capital and operating expenditures for Blue Bus are recovered from TransLink.

Our mission is to provide safe, convenient, and efficient travel. In addition to providing service to over six million passengers on 12 routes, functions also include maintenance of a fleet of conventional and community shuttles and operator support through dispatch with our GPS-equipped buses with Transit Management and Communications system, which also provides Real Time Transit Information to the public.



Gareth Rowlands | Manager of Transit



2019 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Climate Change & Nature

- retired the last 1999 vintage bus from transit fleet. All buses now have lower emissions than previous generation of diesel buses

Traffic & Transportation

- liaised with City of Vancouver and TransLink for increased span of bus designation to seven days per week to improve bus operating efficiency

2019 OPERATIONAL ACCOMPLISHMENTS

- received and placed five replacement conventional buses into service
- received and placed two replacement community shuttles into service
- replaced bay door three at Transit Operations Facility
- hired additional Transit Supervisor for more coverage
- collaborated with TransLink on RapidBus (B-Line) service implementation

Addressing the impacts of the COVID-19 pandemic requires the division to adapt its operations to ensure safety of staff and the public, with a focus on delivering essential services and deferring all non-essential spending. As a result, some initiatives may be deferred to future years.

2020 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Traffic & Transportation

- continue participation in and contribution to the Traffic Safety Advisory Committee
- increase service span of 255 route when RapidBus (B-Line) starts on the North Shore

2020 OPERATIONAL INITIATIVES

- negotiate a new Collective Agreement with the Amalgamated Transit Union
- review route challenges with TransLink
- continue with emergency preparedness training through North Shore Emergency Management
- continue staff development through education and training
- refresher training for all operators on hazard avoidance techniques and customer service
- receive and bring into service two additional shuttle buses for increase in spare ratio

TRANSIT

Statement of Operations

	Budget 2020		Actual 2019	
	%	\$	%	\$
Revenue				
External Recoveries	100.00%	18,291,863	100.00%	18,333,382
	100.00%	18,291,863	100.00%	18,333,382
Expenses				
Administration				
Salaries & Benefits	77.72%	1,486,960	75.65%	1,339,896
Supplies & Other Expenses	8.70%	166,500	7.80%	138,167
Professional & Consulting	0.21%	4,000	2.36%	41,806
Recoveries & Allocations	13.37%	255,700	14.18%	251,212
	100.00%	1,913,160	100.00%	1,771,080
Operations				
Salaries & Benefits	86.36%	9,750,038	85.72%	9,567,586
Supplies & Other Expenses	13.63%	1,538,400	14.28%	1,593,667
Professional & Consulting	0.00%	-	0.00%	-
Recoveries & Allocations	0.01%	1,000	0.00%	471
	100.00%	11,289,438	100.00%	11,161,724
Vehicle Maintenance				
Salaries & Benefits	43.67%	2,222,400	42.59%	2,300,124
Supplies & Other Expenses	56.17%	2,858,865	57.28%	3,093,577
Professional & Consulting	0.00%	-	0.00%	-
Recoveries & Allocations	0.16%	8,000	0.13%	6,876
	100.00%	5,089,265	100.00%	5,400,578
Total Expenses				
Salaries & Benefits	73.58%	13,459,398	72.04%	13,207,606
Supplies & Other Expenses	24.95%	4,563,765	26.32%	4,825,412
Professional & Consulting	0.02%	4,000	0.23%	41,806
Recoveries & Allocations	1.45%	264,700	1.41%	258,559
	100.00%	18,291,863	100.00%	18,333,382
		-		-

GLOSSARY OF TERMINOLOGY

ACRONYMS

CAO: Chief Administrative Officer
DCC: Development Cost Charge
FIPPA: Freedom of Information and Protection of Privacy Act
GAAP: Generally Accepted Accounting Principles
GFOA: Government Finance Officers Association of the United States and Canada
GIS: Geographic Information System
GVRD: Greater Vancouver Regional District
HRIS: Human Resource Information System
IT: Information Technology
NSEM: North Shore Emergency Management
NSRP: North Shore Recycling Program
OCP: Official Community Plan
PSAB: Public Sector Accounting Board
SAC: Seniors' Activity Centre
UBCM: Union of BC Municipalities
WVMEA: West Vancouver Municipal Employees' Association
WVML: West Vancouver Memorial Library
WVPD: West Vancouver Police Department

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.

AMORTIZATION

The expensing over a period of years, the cost of fixed assets based on the estimated useful life of the asset.

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 PROGRAM

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.

BALANCED BUDGET

A budget in which total revenues are equal to or greater than total expenditures therefore no budget deficit exists.

BASE CASE BUDGET

The first step in the annual budget process that 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.

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 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, police 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 lead 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 for 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.

GLOSSARY OF TERMINOLOGY

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 minimum threshold value set at \$18,000,000 that is to remain unexpended. Amounts in the reserve above the threshold amount are a significant funding source for the capital program.

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 for which functional unit the expenditures were made.

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 AND PROTECTION OF PRIVACY ACT (FIPPA)

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.

GENERAL FUND

The primary fund of a government that records all assets, liabilities, receipts and payments that do not belong to another fund.

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 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, 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.

GLOSSARY OF TERMINOLOGY

ENHANCE WEST VAN

An independent society organized to add value to programs and services offered at the West Vancouver Community Centre Aquatic Centre, and Ice Arena and to engage members of the Society and public in new ways.

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.

PROVISIONAL TRANSFERS OF RESERVES

The District makes extensive use of reserve funds to manage contingent expenditures. These are expenditures, such as snow removal costs, which are likely to happen at some point, but where timing and level of expenditure cannot be predicted. Provisional reserve transfers are included in the financial plan so that if these expenditures arise, they can be funded. Funding is approved by Council resolution.

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.

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.

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