

Five-Year Financial Plan 2021-2025



District of West Vancouver
British Columbia

west vancouver

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AWARD FOR FINANCIAL REPORTING



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Corporation of the District of West Vancouver, British Columbia for its annual budget for the fiscal year beginning January 1, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

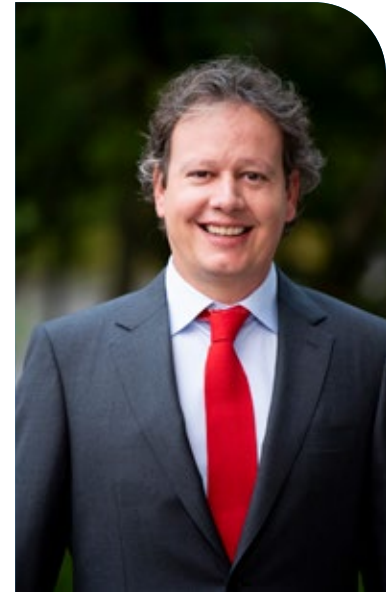
This award is valid for a period of one time only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER

On behalf of the District of West Vancouver, I am pleased to present the Five-Year Financial Plan for 2021–2025. This plan reflects the ongoing response to the COVID-19 pandemic and our commitment to providing high-quality, core services to the community in a fiscally responsible manner.

As in past years, the Five-Year Financial Plan was created using the Government Finance Officers Association recommended best practices for local government budgeting. Our plan also supports Council's six Strategic Goals. These are:

- *Housing*: Significantly expand the diversity and supply of housing, including housing that is more affordable
- *Local Economy*: Create vital and vibrant commercial centres
- *Climate Change and Nature*: Protect our natural environment, reduce our impact on it, and adapt to climate change
- *Mobility*: Improve mobility and reduce congestion for people and goods
- *Municipal Services*: Deliver municipal services efficiently
- *Social Well-being*: Enhance the social well-being of our community



Robert Bartlett | Chief Administrative Officer

In 2020, the originally proposed “business as usual” budget went through significant changes in response to the COVID-19 pandemic. It was withdrawn and reviewed in detail to make the necessary changes and a second, modified budget was created that took the pandemic into account.

Through this analysis, only the capital works and operating costs that are considered to be critical to providing services have been incorporated into the 2021 budgeting process. After carefully considering priorities, Council approved a 1.48% increase to the operating budget.

Like nearly every municipality in Canada, West Vancouver has ageing infrastructure that requires a long-term plan and financial resources to provide repair, maintenance and replacement. To address this, the Asset Levy was increased 2.5%. The original budget included a 0.50% increase to the Asset Levy, however when the pandemic began, the plan was revised and the levy was withdrawn. This year's increase replenishes the amount needed to ensure services are continuously maintained.

We are focusing on business optimization and process improvements, and are committed to identifying priorities in the District so that costs are balanced with an affordable tax rate. However, it is important to note that, for most West Vancouver families, more than half of the property tax bill, such as school and regional levies, is set by other agencies and the municipality only collects these revenues on their behalf.

I would like to thank all the residents who participated in the budget process earlier this year by attending an information meeting or providing feedback online. Your input helped us create this Five-Year Financial Plan that addresses Council's strategic goals and the community's vision for today and the future.

A handwritten signature in blue ink, appearing to read "Robert Bartlett". The signature is fluid and cursive, written in a professional style.

Robert Bartlett
Chief Administrative Officer

MESSAGE FROM THE DIRECTOR OF FINANCIAL SERVICES

There is no question that 2020, the year that just passed, was extraordinary in many ways. The COVID-19 pandemic caused unprecedented changes to our community, our lives, and our means of delivering municipal services. The 2021-2025 Financial Plan outlined in this document represents the District's continued response to this extraordinary situation, which is by no means resolved. The plan, therefore, reflects, as well as possible, the effects on the District's financial situation caused by the continued requirements necessitated by the Province's directions for management of response to the COVID-19 pandemic.

Many things have changed, and continue to change. Some District facilities remain closed, others have re-opened, but on a modified basis. Many new ways to deliver services have been developed, and staff continue to be innovative and creative in this regard. New issues, which might not have been apparent before the pandemic, have been recognized and new responses have been created. For instance, the recognition of the lack of food security for many residents has resulted in the development of an entirely new program, Feed the Need. Older issues, such as responding to climate change and working more closely with the business community, have taken on new urgency. The organization itself has made many changes, and working from home has become the new normal for many staff; many others have had their working conditions substantially altered. All of these changes are reflected in the 2021-2025 Financial Plan.

In this document, the District is outlining how it reallocated its available resources to continue to achieve Council's priorities while delivering services at the highest available level, while respecting all public health orders, and keeping staff and the community safe. To this end, staff prepared the 2021-2025 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 2021 BUDGET EXECUTIVE SUMMARY

Overview

The 2021-2025 Five Year Financial Plan responds to a unique set of challenges related to the COVID-19 emergency, while also continuing to address the strategic objectives of the District and the priorities identified by Council and District residents.

COVID-19 has impacted the District's operations since the start of the pandemic, causing major changes in the programs and services delivered by all of the District's divisions. Throughout 2020, many programs and services were either completely shut down or were restricted in their scope and delivery model. While many of these activities have been restarted since the first quarter of 2021, and are expected to continue throughout the year, most are being presented in a modified form, maintaining physical distancing and responding to public health directives. This has both limited revenues and, in some cases, caused costs to rise, particularly for enhanced cleaning and protective equipment.

The reopening of the District's programs and services is carefully managed by the District through a dedicated cross-divisional team, operating under the direct supervision of the Executive Committee. The restart process has a major impact on both short-term and mid-term financial planning. The scope and timeline of programs and services that can be launched depends on COVID-19 conditions and, in many cases, remains uncertain. As a result, the allocation of financial and organizational resources to these initiatives has to remain flexible.

Apart from restricting certain activities, COVID-19 conditions have also resulted in a significant increase in the demand for District services in other areas, ranging from emergency services and social support programs to enhanced cleaning and facility maintenance protocols. These incremental operational activities have required the reallocation of major resources in order to support them.

The changes in the District's work processes and resource allocation have also impacted the implementation and development of the District's Capital Program. While some of the capital projects have been able to proceed as planned, many other initiatives were impacted in terms of the necessary safety measures and cost implications. One of the unanticipated consequences of the pandemic response has been a very high increase in the costs of construction, estimated in some areas to be in excess of 10%. These incremental requirements have added another layer of complexity to the task of maintaining and renewing a large and diverse capital portfolio. The District's response has been to further develop and adjust its long-term financial and organizational capital strategy, with a renewed focus on Asset Levy funding appropriated on a "just-in-time" basis.

Operating Budget

Responding to the COVID-19 pandemic has caused the District to significantly change its operational budget allocations in certain areas, which include Parks, Culture & Community Services, Corporate Services, and Bylaw Services, with lesser impacts on Police, Fire, Engineering, and Planning. Over \$12.0 million in revenue was removed from the budget in 2020. While the 2021 Budget projects that some of this revenue will return, it is conservative in assuming that public health restrictions on gathering and physical distancing may not be significantly changed until much later in 2021. The 2021 Budget, therefore, assumes that services will continue to be offered at current levels throughout 2021. Should the situation change later in the year, a budget revision can be made to reflect this.

The financial plan for subsequent years (2022-2025) is based on a conservative forecast of revenues and expenses. Given major uncertainties related to the length of the current conditions imposed by the COVID-19 pandemic, as well as the impact of these conditions on future years, the five-year plan does not include major revenue increases or other changes that would reflect an optimistic scenario. Instead, the long-term plan reflects only known changes, based on current labour and non-labour contracts, and conservative assumptions for costs such as energy increases.

The District's five-year plan also forecasts a conservative 2.00% annual increase to the Asset Levy, which would bring the District up to the target Asset Levy of \$16.9 million within five years.

Capital Budget

The District currently owns close to \$736 million in general fund assets (estimated replacement costs) and, over the next 20 years, most of these assets will require capital investment to maintain their performance and for replacement at the end of useful life. The estimated cost of maintaining the general fund assets is \$305 million over the next 20 years, which on average requires an ongoing investment of \$16.9 million per year.

This estimate has increased from the previous estimate of \$14.5 million per year due to several factors:

- the exacerbation of deferred maintenance issues during the COVID-19 response, which is still ongoing
- the compounding effect of not funding required maintenance in past years (deferred maintenance) resulting in higher costs to prevent assets from failing
- better, more in depth information on asset state and condition, resulting in the identification of increased investment requirements
- difficulty in dealing with low-use, poor-condition assets
- broadening of asset scope to include natural assets, including foreshore, wildfire protection areas, and forest canopy

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 and 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-dependant 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.

READERS' GUIDE

This budget document encompasses information from the 2021 annual budget process and the Five-Year Financial Plan Bylaw for the period from 2021 through to 2025. The document incorporates best practices recommended by the Government Finance Officers Association (GFOA) of the United States and Canada. The document aims to act as:

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

THE MATERIAL IS ORGANIZED INTO THE FOLLOWING BROAD SECTIONS:

1. Completed Five-Year Financial Plan, Fund & Reserve Balances

The highlights of the budget and the detailed impact to residents by way of tax and other rate increases/decreases along with a consolidated financial plan and fund/reserve projections.

2. West Vancouver Overview

An overview of the District of West Vancouver and its history, along with its governing structure.

3. Planning Environment

The planning processes within which the District's priorities, objectives and policies are formed.

4. Financial Planning Framework

The process, timing, principles, and underlying assumptions of the current-year budget cycle.

5. 2021 General Fund Financial Plan Overview

Summaries of the revenues and expenditures of the general fund, wherein property tax rates are established, as well as the net taxation requirement of each operating division. A high-level summary of approved staffing levels is also included in this section.

6. Divisional Operations

Additional budget details for each general fund operating division and an accounting of the increase or decrease in net expenditures from year to year. This section also provides details of past year's accomplishments to support Council Strategic Goals, notable operational accomplishments, and plans for the upcoming year's initiatives to support Council Strategic Goals and operational goals.

7. Capital Program

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

8. Utility & Other Funds

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

9. Glossary of Terminology

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



Completed Five-Year Financial Plan, Fund & Reserve Balances

2021 BUDGET HIGHLIGHTS

General Fund Budget Tax Levy Change Analysis

	Change: 2020 Budget to 2021 Proposed Budget		Change: 2021 Proposed Budget to 2021 Adopted Budget		Total Change: 2020 Budget to 2021 Adopted Budget	
	%	\$000's	%	\$000's	%	\$000's
REVENUE						
General Taxation	0.00%	\$55	0.93%	\$650	0.93%	\$705
Fees and Charges						
Reduced Community Services programs	-1.39%	(\$1,057)	0.00%	-	-1.39%	(\$1,057)
Restart of special events and programs	1.13%	\$858	0.00%	-	1.13%	\$858
Licences and Permits						
Housing market upturn	1.82%	\$1,386	0.00%	-	1.82%	\$1,386
Other miscellaneous	0.10%	\$74	0.00%	-	0.10%	\$74
Other Revenue						
Restart of operations	0.79%	\$602	0.00%	-	0.79%	\$602
Revise estimate for penalties on late tax payments	0.62%	\$473	0.00%	-	0.62%	\$473
Low interest rate impacting investments	-1.22%	(\$924)	0.00%	-	-1.22%	(\$924)
Government Grants	-0.17%	(\$132)	0.00%	-	-0.17%	(\$132)
Other Transfers						
COVID-19 Safe Restart Grant and contingency reserve	8.64%	\$6,568	0.00%	-	8.64%	\$6,568
Transfer in from operating reserves	0.78%	\$593	0.00%	-	0.78%	\$593
Extraordinary Items	-2.25%	(\$1,710)	0.00%	-	-2.25%	(\$1,710)
Revenue Increase	8.93%	\$6,785	0.86%	\$650	9.78%	\$7,435
EXPENDITURES						
COVID-19 Safe Restart initiatives	5.20%	\$3,955	0.00%	-	5.20%	\$3,955
Restart of operations and programs	3.68%	\$2,795	0.35%	\$263	4.02%	\$3,058
Labour cost escalations	3.68%	\$2,797	0.00%	-	3.68%	\$2,797
Asset Levy increase	2.00%	\$1,520	0.50%	\$380	2.50%	\$1,900
Program requests	1.85%	\$1,406	0.00%	-	1.85%	\$1,406
Operating contribution to support capital maintenance	2.30%	\$1,750	-0.99%	(\$753)	1.31%	\$997
Operating contingencies funded from reserves	0.71%	\$540	0.00%	-	0.71%	\$540
Less investment income allocated to reserves	-0.69%	(\$526)	0.00%	-	-0.69%	(\$526)
Reduced program expenditures and cost savings	-2.57%	(\$1,955)	0.00%	-	-2.57%	(\$1,955)
Transfer land sales revenue to reserve	-2.25%	(\$1,710)	0.00%	-	-2.25%	(\$1,710)
Expenditure Increase	13.91%	\$10,574	-0.14%	(\$110)	13.77%	\$10,464
APPROVED TAX INCREASE	4.98%	\$3,789	-1.00%	(\$760)	3.98%	\$3,029

2021 Proposed Budget was the staff recommended budget submitted to Council. Per Council's direction, the budget was revised and then approved resulting in the 2021 Adopted Budget.

Explanations for Year-over-Year Changes:

¹ Estimated increase in grant-in-lieu of taxes from provincial and federal government agencies.

² Estimated new taxation dollars from development.

³ Based on current health restrictions, many programs within the Community Services portfolio are still limited or facilities closed. These include programs such as public swim, group skating lessons, weight room gymnastics, adult fitness and seniors' centre activities. Where possible, alternative programs are offered to offset the revenue shortfall such as offering more private swim/skate lessons instead of group lessons. The associated program expenditures are also reduced or eliminated along with cost savings from closed facilities.

⁴ Safe restart of special events such as Harmony Arts and museum/cultural programs.

⁵ Increase in building permits and development applications based on market trending for home improvement spending and new construction projects. There are also downstream effects from increased building permits resulting in incremental temporary street occupancy permits.

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- ⁶ Increase in business and dog licences closer to pre-pandemic levels. Also uptick in filming permits as the film industry has resumed from previous restrictions.
 - ⁷ Safe restart of operations allowing for District facilities to open resulting in an increase to lease and facility rental revenues.
 - ⁸ Increase estimate for penalties on late tax payments based on historical trending.
 - ⁹ Interest rates will remain low until the economy has recovered. This will impact the investment return the District is able to achieve and the budget has been adjusted accordingly. Reserves that accumulate interest on their balances will be affected by the investment interest allocated to it.
 - ¹⁰ Estimating lower grant revenue due to changes in the traffic fine revenue sharing program.
 - ¹¹ The provincial COVID-19 Safe Restart Grant was provided to the District in 2020 and along with the District's contingency reserve, it will fund operating initiatives that were foregone as a result of responding to the pandemic and will help resume important core services in 2021.
 - ¹² Transfers from reserves change each year depending on operational needs (e.g. emergency winter maintenance response, unexpected legal costs, fringe benefits adjustments, etc.) and funding availability. The transfer in revenue is linked to associated expenditures.
 - ¹³ Typically extraordinary items such as land sales are not budgeted as it is infrequent and unusual. However the District budgets for land sales based on the District's land management strategy and the anticipated revenue from it varies from year to year. The revenue from land sales are transferred to the land reserve.
 - ¹⁴ 2020 budget was conservative due to the strict public health orders at the initial onset of the pandemic. 2021 budget assumes that services will continue to be offered at the same level as 2020. The increase in expenditure budgets are for items such as hydro, gas and water utilities in District facilities, contractual increases in IT maintenance agreements and ramping up road work.
 - ¹⁵ The labour budget includes a moderate estimate for contract escalations related to expired collective agreements. The estimate is based on settlements from other comparable municipalities.
 - ¹⁶ Increase of 2.5% to the Asset Levy to continue building up the required funds for optimal maintenance of the District's assets.
 - ¹⁷ New program requests linked to significant strategic priorities.
 - ¹⁸ In the 2020 budget, the operating contribution to capital maintenance was redirected to support the provision of basic services and fund the District's response to the pandemic. In 2021, a portion of the operating contribution to capital maintenance was reinstated.

IMPACTS TO RESIDENTS

Property Taxes

Property taxes in British Columbia are calculated by multiplying the established mill rate by the property's assessed value.

Taxes = Mill Rate x Assessed Value

The tax rate and the mill rate are not the same. The tax rate, or tax rate increase, is the percentage increase in the total value of property taxes to be collected that is supported by Council. Essentially, it is the amount required to meet the statutory requirement that the approved budget must be balanced.

Assessed values for properties in BC are not determined by the municipality. Instead, they are determined annually by the BC Assessment Authority based on fair market values as of the previous July 1. This means that 2021 property assessed values are based on fair market values as of July 1, 2020.

The **mill rate** is the factor required to levy the amount of taxes authorized. When Council sets mill rates, the changes in the overall property assessed values are taken into consideration. If the overall assessed values in the community have increased, the mill rates are adjusted downward to factor out that average increase. What this means is that taxes are not affected by changes in assessed values, because any change, on average, is factored out.

However, there are two other factors affecting taxes. First, Council may decide to collect more taxes. The mill rate will then be adjusted upwards to reflect this increase. Secondly, a particular property's assessed value may increase by either more, or less, than the average increase. Mill rates are adjusted to factor out the average increase, but properties where values increase more than the average will see taxes shift onto them from properties where the increase was less than the average.

Tax shifts can happen in different ways and are affected by real estate market conditions. For example, in 2017, the changes in property assessed values were much greater in some West Vancouver neighbourhoods than others, resulting in tax shifts between neighbourhoods. In 2018, in contrast, the overall percentage change in values for all residential properties taken as a whole was less than 2%. However, the change in value for strata properties was 16%. This caused taxes generally to shift from single detached properties onto the strata properties. In 2019 and 2020, average assessment declined by 9.4% and 14.8%, respectively, with no noticeable shifts. In 2021, average assessment increased by 3.3% overall but the average strata properties assessment actually decreased, resulting in a slight shift from strata properties to single detached properties.

The 2021 increase in property taxes is 3.98% with 1.48% allocated to the operating levy and 2.50% for the Asset Levy. For the average single-family detached home assessed at \$2.98 million, the total increase is \$204 (operating levy increase of \$76 and Asset Levy increase of \$128).

Utility User Fees

Utility user fees were adopted by Council in December 2020 and are included in the Five-Year Financial Plan.

Water Utility

Since 2007, the District of West Vancouver has been billing all consumers for water consumption under a full user-pay, universally-metered system. Water user rates are based on cubic meters of consumption, with quarterly billings based on monthly meter readings. The rate structure is established to incentivize water conservation through pricing differentials to influence consumer behaviour.

The financial model established for this utility is based on a pay-as-you-go approach with the exception of a portion of the rates contributing to reserves for future infrastructure investments, rate stabilization, and dealing with emergencies. Based on 2020 consumption levels, the estimated annual charge in 2021 for a median single-family household is \$764, which is an increase of \$42. The escalation is mainly due to building up the reserves to recommended levels, as per industry standards, to offset unexpected expenses in future years.

Sewer & Drainage Utility

Water consumption serves as a proxy to annual sewer usage due to the challenges associated with accurately metering sewer flows. Currently, single-family homes are billed based on their annualized winter water consumption, whereas multi-family and commercial buildings are billed for sewer and drainage based on the amount of water consumed each particular quarter. The cost to individual users depends on the extent to which conservation practices are followed.

Similar to the Water Utility, the financial model established for this utility is based on a pay-as-you-go approach with the exception of a portion of the rates contributing to reserves for future infrastructure investments, rate stabilization, and dealing with emergencies. Based on 2020 consumption levels, the estimated annual charge in 2021 for a median single-family household is \$1,186, which is an increase of \$90. The escalation is due to two factors: 1) contributing to a provision to smooth out future rate increases from the Greater Vancouver Sewerage and Drainage District Regional Levy to fund for the construction of the new North Shore Wastewater Treatment Plant and 2) increase of required capital expenditures based on asset management plans.

Solid Waste Utility

Solid waste and public realm refuse fees are set at a flat rate, with additional charges for garbage pickup in excess of an established base level. Previously residential recycling collection was a part of the solid waste utility, however changes to provincial recycling regulations have allowed for some local governments to move the responsibility for residential recycling collection to make producers responsible for the recovery of their products after use by the consumer. This model of extended producer responsibility shifts 100% of the costs of collection, processing, and recycling from the tax payer to the consumer. The District of West Vancouver adopted this model starting July 1, 2020.

For 2021, the annual flat rate user fee (net of discount) for a single-family household is \$252, reflecting an increase of \$20 from 2020. The increase is attributed to increased operating costs for the garbage and organics collection and the public realm waste collection services. The increase is offset by the removal of the residential recycling charges.

FIVE-YEAR FINANCIAL PLAN: CONSOLIDATED

Schedule A to Bylaw #5111, 2021

	Five-Year Financial Plan (\$000's)				
	2021	2022	2023	2024	2025
REVENUE					
General Taxation	80,552	84,517	88,409	92,377	96,425
Parcel Taxes	7	5	3	-	-
Fees and Charges	55,391	58,123	61,514	64,896	69,307
Licences and Permits	7,301	7,301	7,301	7,301	7,301
Other Revenue	10,372	10,108	10,222	10,332	10,418
Government Grants	1,114	1,115	1,115	1,124	1,124
External Contributions & Partnerships	447	607	517	530	536
Land Sales	1,150	1,000	1,000	1,000	1,000
Transit Reimbursement	19,462	19,751	20,046	20,346	20,653
Business Improvement Area Levy	500	500	500	500	500
Levies Other Governments	78,750	83,000	87,000	91,000	96,000
	255,044	266,027	277,628	289,406	303,264
Transfers from Reserves					
Asset Reserves	15,856	12,697	11,553	11,465	13,548
Community Amenity Contributions	1,650	200	-	-	-
Land Reserve	40	-	-	-	-
Endowment Fund	1,324	1,324	1,324	1,324	1,324
Other Reserves	9,230	3,912	3,652	3,732	4,562
Development Cost Charges	901	950	900	850	350
Water Reserves	9,911	5,159	5,132	5,109	5,092
Sewer Reserves	13,411	5,946	6,055	6,165	6,274
Solid Waste Reserve	2,104	1,336	872	656	719
Prior Year Committed Funds	35,543	-	-	-	-
Provisional Reserve Transfers	63,729	64,736	68,646	74,250	78,457
	153,698	96,260	98,133	103,551	110,326
	408,743	362,286	375,761	392,958	413,591
EXPENDITURE					
General Government	32,685	28,122	28,342	28,917	29,511
Public Safety	36,543	37,581	38,654	39,761	40,906
Engineering and Transportation	5,771	5,884	6,002	6,123	6,248
Planning and Development Services	6,936	7,124	7,318	7,518	7,725
Recreation and Library	20,516	21,060	21,621	22,200	22,799
General Fund Capital	19,183	14,454	12,970	12,846	15,184
General Fund Prior Year Approved Work in Progress	35,543	-	-	-	-
General Fund Provision for Reserve Expenditures	62,327	63,310	67,167	72,649	76,827
Cemetery	2,145	2,204	2,260	2,348	2,579
Golf	1,304	1,327	1,347	1,367	1,388
Transit	19,462	19,751	20,046	20,346	20,653
Water	26,053	22,063	22,970	23,951	25,002
Sewer	35,517	29,908	31,731	33,878	36,281
Solid Waste	5,659	5,249	5,176	5,389	5,924
Business Improvement Area Levy	500	500	500	500	500
Levies Other Governments	78,750	83,000	87,000	91,000	96,000
	388,893	341,537	353,102	368,793	387,526
Debt Service					
Debt Principal	1,027	1,027	1,027	1,027	727
Debt Interest	1,054	1,054	1,054	1,054	919
	2,082	2,082	2,082	2,082	1,647
Transfers to Reserves					
Asset Reserves	10,725	12,245	13,765	15,285	16,805
Endowment Fund	434	445	453	463	472
Land Reserve	1,000	1,000	1,000	1,000	1,000
Water Reserves	1,696	1,591	1,862	1,845	2,246
Sewer Reserves	834	605	663	551	1,047
Cemetery Development Reserve	12	24	52	122	29
Other Transfers	3,068	2,758	2,782	2,817	2,818
	17,768	18,668	20,577	22,083	24,417
	408,743	362,286	375,761	392,958	413,591
SURPLUS/SHORTFALL					
	0	0	0	0	0

REVENUE/TAX DISTRIBUTION: OBJECTIVES & POLICIES

Five-Year Financial Plan Bylaw #5111.2021: 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 Funds. 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 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.

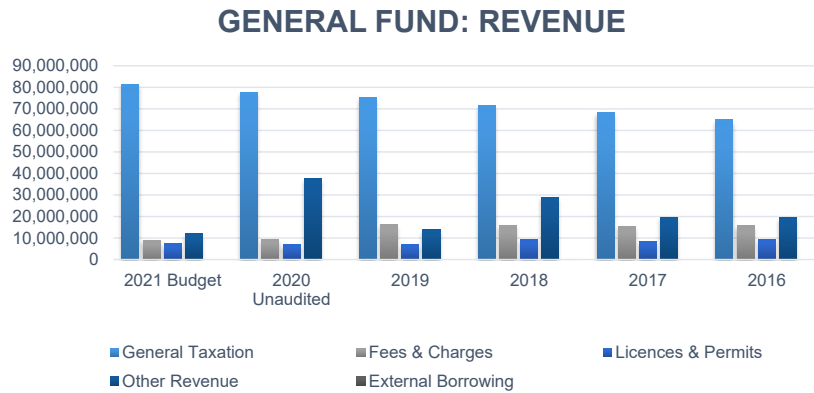
The Capilano View Cemetery also operates on a stand-alone basis, with a user rate structure sufficient to fund all expansions and improvements through the Cemetery Fund.

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 effects of the COVID-19 pandemic on these operations is yet to be determined.

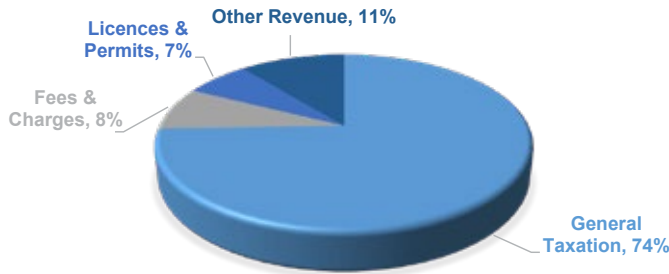
REVENUE & PROPERTY TAXATION POLICIES

Revenue Sources

The following charts indicate the trend and relative distribution of each of the District’s major ongoing general revenue sources for the General Fund (excluding transfers-in from operating reserves). Funding sources for the annual capital program are not presented here. The significance of property taxation to the District’s operations, as well as the relative stability of the proportions year over year, are illustrated below.



2021 BUDGET GENERAL FUND REVENUE



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 are established to cover all operating, capital, and debt service costs.

Property Taxation

Property taxation is the District’s most significant revenue source. Residential properties make up 97% of the assessed values and contribute 94% of the property taxes.

Business properties contribute approximately 6.00% of property taxes with other property types contributing less than 1.00%.

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 1.48% operational tax rate increase and 2.50% increase to the Asset Levy.

Residential & Business Class Property Taxation

The extent to which the business class is taxed at rates greater than the residential class rate is commonly called the Business Class Rate Multiple. In West Vancouver, that multiple has always been kept low in order to encourage small business. A survey of business class property taxation within Metro Vancouver municipalities for 2020 (see table below) indicates that West Vancouver’s tax rate multiple is among the lowest among compatible municipalities in the region.

RESIDENTIAL & BUSINESS CLASS PROPERTY TAXATION SURVEY

Metro Vancouver municipalities

	RESIDENTIAL			BUSINESS			TAX MULTIPLE
	Assessment	Tax Rate	Tax Dollars	Assessment	Tax Rate	Tax Dollars	
Bowen Island	2,436,053,669 98%	2.26882	5,526,967 96%	52,005,700 2%	2.26882	117,992 2%	1.00
Burnaby	83,173,795,836 77%	1.70390	141,719,831 50%	20,890,143,408 19%	5.29950	110,707,315 39%	3.11
Coquitlam	46,232,474,034 87%	2.27760	105,299,083 67%	5,929,664,211 11%	7.48000	44,353,888 28%	3.28
Delta	29,734,326,191 76%	2.59160	77,059,480 51%	5,615,768,307 14%	6.32910	35,542,759 24%	2.44
Langley (City)	5,999,452,203 72%	2.46650	14,797,649 49%	2,024,255,603 24%	6.41300	12,981,551 43%	2.60
Langley (District)	40,556,737,467 84%	2.23940	90,822,758 62%	5,102,953,851 11%	7.09800	36,220,766 25%	3.17
Maple Ridge	22,437,061,158 91%	3.12820	70,187,615 78%	1,713,349,066 7%	8.21560	14,076,191 16%	2.63
New Westminister	19,950,712,853 86%	2.73983	54,661,562 62%	3,030,367,187 13%	9.39126	28,458,966 32%	3.43
North Vancouver (City)	20,835,341,233 82%	1.87205	39,004,801 62%	4,162,776,894 16%	5.27568	21,961,479 35%	2.82
North Vancouver (District)	40,314,765,930 89%	1.85845	74,922,977 73%	3,912,133,200 9%	4.43528	17,351,406 17%	2.39
Pitt Meadows	4,723,030,999 80%	2.86370	13,525,344 55%	934,112,678 16%	7.97020	7,445,065 30%	2.78
Port Coquitlam	14,987,474,733 80%	2.62850	39,394,577 57%	2,883,782,001 15%	7.70460	22,218,387 32%	2.93
Port Moody	11,364,523,020 88%	2.64750	30,087,575 65%	1,173,070,305 9%	5.36450	6,292,936 14%	2.03
Richmond	75,895,923,258 76%	1.80065	136,661,994 56%	19,613,458,252 20%	4.26880	83,725,931 34%	2.37
Surrey	137,639,996,372 85%	1.88708	259,737,684 66%	20,108,761,537 12%	5.10631	102,681,570 26%	2.71
Vancouver	306,259,204,812 79%	1.58076	484,122,301 56%	78,620,897,526 20%	4.47887	352,132,779 40%	2.83
West Vancouver	41,509,775,930 96%	1.71737	71,287,644 93%	1,466,340,500 3%	3.06888	4,500,023 6%	1.79
White Rock	8,651,619,612 95%	2.56924	22,228,087 90%	477,893,035 5%	4.44687	2,125,128 9%	1.73

High	3.43
Median	2.67
Average	2.56
Low	1.00

Permissive Tax Exemptions

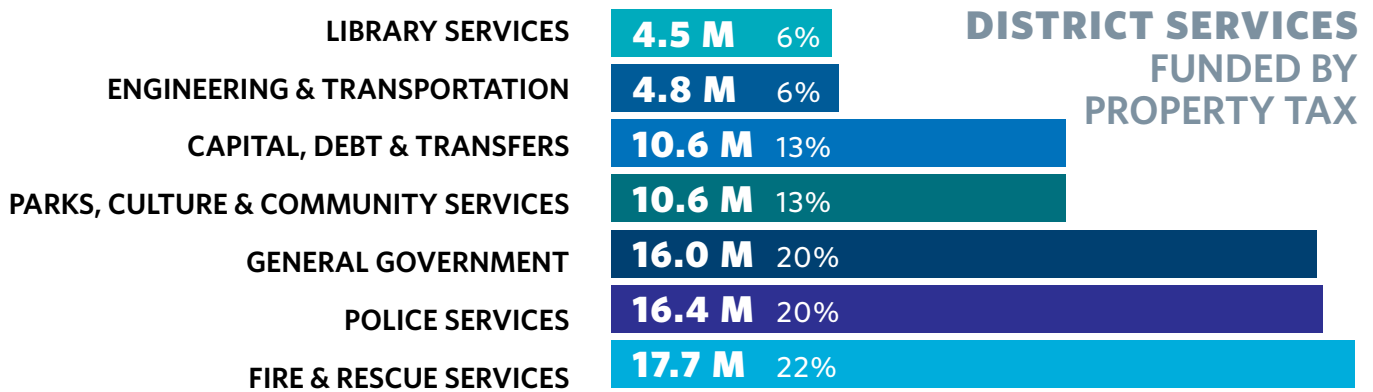
The *Community Charter* makes provisions for exempting, at Council's discretion, certain categories of property from taxation. In West Vancouver, such exemptions have been tightly controlled in order to avoid shifting an additional tax burden onto residential taxpayers.

Current policy allows for exemptions only for:

- property owned by certain non-profit organizations
- land and other necessary ancillary structures surrounding buildings for public worship

Permissive tax exemptions for 2021 were approved by Council in July, 2020. The amount of taxation shifted due to permissive exemptions granted in 2021 is estimated at \$206,300.

WHERE DO YOUR TAX DOLLARS GO?



General Government includes Administration, Corporate Services, Financial Services, Human Resources, and Planning & Development, as well as non-divisional revenues and expenses.

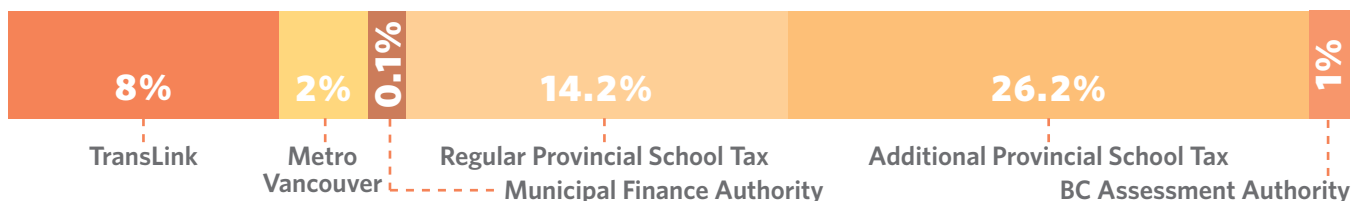
49% OF YOUR TAXES FUND SERVICES PROVIDED BY THE DISTRICT



The 2021 budget provides for a 3.98% increase in property taxes to continue the implementation of an Asset Levy (2.50%) and to fund the net increase in operating costs (1.48%).

The Asset Levy supports the maintenance of asset reserves that are required to address infrastructure renewal and replacement. The District owns \$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.

51% 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.

TransLink: translink.ca • Metro Vancouver: metrovancover.org
 Provincial School Tax: gov.bc.ca/gov/content/taxes/property-taxes/annual-property-tax/school-tax
 BC Assessment Authority: bcassessment.ca • Municipal Finance Authority: mfa.bc.ca

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 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 & public realm waste collection on a user-pay basis.

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 & 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.

SUPPLEMENTAL SCHEDULE: GENERAL FUND CAPITAL

	5 Year Financial Plan \$000's				
	2021	2022	2023	2024	2025
REVENUE					
Grants and Partnerships	447	607	517	530	536
	<u>447</u>	<u>607</u>	<u>517</u>	<u>530</u>	<u>536</u>
TRANSFERS FROM RESERVES					
Asset Maintenance Reserves	15,856	12,697	11,553	11,465	13,548
Capital Facilities Reserve	6,299	4,057	2,648	3,526	3,089
Capital Infrastructure Reserve	4,561	6,744	7,158	6,126	8,624
Capital Equipment Reserve	3,993	1,112	893	995	1,006
Operational Reserve	1,002	784	854	818	830
Community Amenity Contributions	1,650	200	-	-	-
Other Reserves	330	-	-	-	750
Development Cost Charges	901	950	900	850	350
Prior Year Committed Funds	35,543	-	-	-	-
Provisional Reserve Transfers	62,327	63,310	67,167	72,649	76,827
	<u>116,606</u>	<u>77,157</u>	<u>79,620</u>	<u>84,964</u>	<u>91,475</u>
	<u>117,053</u>	<u>77,765</u>	<u>80,137</u>	<u>85,494</u>	<u>92,011</u>
CAPITAL EXPENDITURES					
Equipment	2,011	1,100	1,010	928	984
Facilities	20,226	4,057	2,648	3,526	3,089
Grounds and Parks	13,839	3,832	3,784	2,698	5,249
Information Technology	2,741	650	600	650	700
Transportation Infrastructure	12,217	4,815	4,928	5,044	5,162
Vehicle Fleet	3,692	-	-	-	-
Provisional Reserve Expenditures	62,327	63,310	67,167	72,649	76,827
	<u>117,053</u>	<u>77,765</u>	<u>80,137</u>	<u>85,494</u>	<u>92,011</u>
SURPLUS / SHORTFALL					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

SUPPLEMENTAL SCHEDULE: UTILITIES

	5 Year Financial Plan \$000's				
	2021	2022	2023	2024	2025
WATER UTILITY					
Revenue					
User Fees	17,917	18,554	19,738	20,718	21,746
Meter Rental Charges	470	470	470	470	470
Micro Power Generation	22	22	22	22	22
Equipment Recovery	154	158	163	168	173
Other Revenue	33	50	65	67	69
Prior Year Committed Funds	4,657	-	-	-	-
Transfer from Asset Maintenance Reserve	63	-	-	-	-
Provisional Reserve Transfers	5,191	5,159	5,132	5,109	5,092
	28,507	24,412	25,590	26,554	27,572
Expenditure					
GVWD Water Purchases	4,774	5,215	5,754	6,361	7,031
System Operating	4,989	5,081	5,176	5,273	5,371
System Replacements	5,100	5,400	5,700	6,000	6,300
Equipment Replacement	325	190	190	190	190
Prior Year Approved Work in Progress	4,657	-	-	-	-
Debt Service	1,776	1,776	1,776	1,776	1,341
Transfer to Operating Reserve	1,696	1,591	1,862	1,845	2,246
Provisional Reserve Expenditures	5,191	5,159	5,132	5,109	5,092
	28,507	24,412	25,590	26,554	27,572
SEWER UTILITY					
Revenue					
User Fees	22,747	24,372	26,139	28,060	30,845
Equipment Recovery	165	165	165	165	165
Other Revenue	28	31	35	39	44
Prior Year Committed Funds	7,414	-	-	-	-
Transfer from Asset Maintenance Reserve	161	-	-	-	-
Provisional Reserve Transfers	5,836	5,946	6,055	6,165	6,274
	36,351	30,513	32,394	34,429	37,328
Expenditure					
¹ GVSDD Levy	9,470	11,193	12,660	14,445	16,481
Administration Charge	370	370	370	370	370
Sanitary Operating	1,781	1,816	1,853	1,890	1,927
Storm Operating	921	940	958	978	997
Capital Program	9,400	9,588	9,780	9,976	10,176
Equipment Replacement	325	55	55	55	55
Prior Year Approved Work in Progress	7,414	-	-	-	-
² Sewer Fund - Capital Financial Plan Adjustment	1,828	-	-	-	-
Transfer to Operating Reserve	834	605	663	551	1,047
Provisional Reserve Expenditures	4,008	5,946	6,055	6,165	6,274
	36,351	30,513	32,394	34,429	37,328

Note:

¹ Includes projected costs for North Shore Wastewater Treatment Plant.

² Following the 2021-2025 Financial Plan Bylaw adoption, capital financial plan adjustments were made to reflect changes in the capital work plan.

5 Year Financial Plan \$000's				
2021	2022	2023	2024	2025

SOLID WASTE

Revenue

User Fees Solid Waste	3,545	3,903	4,294	4,723	5,195
Sales	10	10	10	10	10
Transfer from Solid Waste Reserve	769	463	216	-	-
Provisional Reserve Transfers	1,336	872	656	719	1,097
	<u>5,659</u>	<u>5,249</u>	<u>5,176</u>	<u>5,452</u>	<u>6,302</u>

Expenditure

Waste (Garbage & Organics)	2,949	2,994	3,108	3,230	3,356
Public Realm Waste	1,355	1,383	1,411	1,441	1,471
Capital	20	-	-	-	-
Transfer to Solid Waste Reserve	-	-	-	62	378
Provisional Reserve Expenditures	1,336	872	656	719	1,097
	<u>5,659</u>	<u>5,249</u>	<u>5,176</u>	<u>5,452</u>	<u>6,302</u>

SUPPLEMENTAL SCHEDULE: OTHER FUNDS

	5 Year Financial Plan \$000's				
	2021	2022	2023	2024	2025
GOLF					
Revenue					
Golf Fees	1,001	1,021	1,035	1,049	1,064
Clubhouse Rentals	17	20	26	32	38
Provisional Reserve Transfers	286	286	286	286	286
	<u>1,304</u>	<u>1,327</u>	<u>1,347</u>	<u>1,367</u>	<u>1,388</u>
Expenditure					
Pro Shop and Management	189	194	195	196	198
Operations and Maintenance	729	747	766	785	805
Debt Service	100	100	100	100	100
¹ Golf Fund - Capital Financial Plan Adjustment	219	-	-	-	-
Provisional Reserve Expenditures	67	286	286	286	286
	<u>1,304</u>	<u>1,327</u>	<u>1,347</u>	<u>1,367</u>	<u>1,388</u>
CEMETERY					
Revenue					
User Fees	900	990	1,020	1,050	1,155
Interest Revenue	141	98	101	105	109
Provisional Reserve Transfers	1,116	1,140	1,192	1,315	1,344
	<u>2,157</u>	<u>2,228</u>	<u>2,313</u>	<u>2,470</u>	<u>2,608</u>
Expenditure					
Operations	548	559	570	581	593
Sales and Use Costs	163	166	170	173	177
Administration Charge	179	179	179	179	179
Capital Program	140	160	150	100	287
Transfer to Cemetery Development Reserve	12	24	52	122	29
Provisional Reserve Expenditures	1,116	1,140	1,192	1,315	1,344
	<u>2,157</u>	<u>2,228</u>	<u>2,313</u>	<u>2,470</u>	<u>2,608</u>
TRANSIT					
Revenue					
Transit Reimbursement	<u>19,462</u>	<u>19,751</u>	<u>20,046</u>	<u>20,346</u>	<u>20,653</u>
Expenditure					
Operations	12,063	12,273	12,488	12,707	12,930
Maintenance	5,247	5,295	5,343	5,393	5,443
Administration	2,152	2,183	2,214	2,247	2,280
	<u>19,462</u>	<u>19,751</u>	<u>20,046</u>	<u>20,346</u>	<u>20,653</u>

Note:

¹ Following the 2021-2025 Financial Plan Bylaw adoption, capital financial plan adjustments were made to reflect changes in the capital work plan.

CHANGE IN FUND BALANCES

	Opening Balance	Budgeted Contributions	Budgeted Expenditures	Closing Balance	% Change
General Fund					
Unappropriated Surplus / (Deficit)	(11,624,457)	103,881,158	(102,869,997)	(10,613,296)	
Reserve Funds	106,357,838	13,345,481	(57,733,174)	61,970,146	
	94,733,381	117,226,639	(160,603,170)	51,356,849	-46%
<p>Significant decrease in fund balance due to large-scale capital investment (ex. Municipal Hall seismic upgrade and building renewal, Horseshoe Bay park and streetscape work, replacement of Fire Services' tower truck) and COVID-19 recovery costs.</p>					
Water Utility					
Unappropriated Surplus / (Deficit)	(3,780,252)	18,659,300	(16,963,500)	(2,084,452)	
Reserve Funds	10,339,573	5,505,878	(9,928,553)	5,916,898	
	6,559,321	24,165,178	(26,892,053)	3,832,446	-42%
<p>Decrease in fund balance related to the water systems capital rehabilitation program for infrastructure replacement based on asset management plans.</p>					
Sewer Utility					
Unappropriated Surplus / (Deficit)	4,679,869	23,100,000	(22,266,500)	5,513,369	
Reserve Funds	13,786,620	9,826,618	(16,974,587)	6,638,652	
	18,466,489	32,926,618	(39,241,087)	12,152,020	-34%
<p>Decrease in fund balance related to the sanitary and storm drainage capital rehabilitation program for infrastructure replacement based on asset management plans. In addition a new stormwater pipe is being constructed for flood protection.</p>					
Solid Waste Utility					
Unappropriated Surplus / (Deficit)	-	3,554,952	(4,323,705)	(768,752)	
Reserve Funds	2,104,844	-	(768,752)	1,336,091	
	2,104,844	3,554,952	(5,092,457)	567,339	-73%
<p>Decrease in fund balance to draw down the reserve balance to a more moderate level over the next five years.</p>					
Golf					
Unappropriated Surplus / (Deficit)	(262,739)	1,304,028	(1,304,028)	(262,739)	
Reserve Funds	288,355	2,912	-	291,268	
	25,616	1,306,940	(1,304,028)	28,529	11%
Cemetery					
Unappropriated Surplus / (Deficit)	(180,036)	2,156,741	(2,156,741)	(180,036)	
Reserve Funds	1,155,917	23,326	-	1,179,243	
	975,881	2,180,067	(2,156,741)	999,207	2%
CONSOLIDATED					
	122,865,533	181,360,395	(235,289,536)	68,936,391	-44%

RESERVE PROJECTIONS

	2021	2022	2023	2024	2025
Capital Facilities Reserve					
Balance, Opening	3,952,213	1,480,651	1,253,850	1,764,544	2,947,315
Asset Levy Allocation	4,240,876	3,816,778	3,143,763	4,685,330	3,820,200
Interest Earned	27,029	13,604	15,017	23,442	33,129
Project Expenditures	(6,739,467)	(4,057,184)	(2,648,085)	(3,526,001)	(3,089,093)
Balance, Closing	1,480,651	1,253,850	1,764,544	2,947,315	3,711,551
Capital Infrastructure Reserve					
Balance, Opening	3,332,435	210,863	25,406	1,372,149	3,410,280
Asset Levy Allocation	3,070,747	6,557,368	8,497,414	8,140,778	10,664,472
Interest Earned	17,628	1,175	6,953	23,793	44,308
Project Expenditures	(6,209,947)	(6,744,000)	(7,157,625)	(6,126,440)	(8,623,514)
Balance, Closing	210,863	25,406	1,372,149	3,410,280	5,495,546
Capital Equipment Reserve					
Balance, Opening	4,936,252	546,639	507,909	680,932	1,016,607
Asset Levy Allocation	2,688,546	1,068,329	1,059,860	1,322,469	1,244,465
Interest Earned	27,278	5,247	5,915	8,445	11,357
Project Expenditures	(7,105,437)	(1,112,305)	(892,752)	(995,240)	(1,006,300)
Balance, Closing	546,639	507,909	680,932	1,016,607	1,266,129
Operational Reserve					
Balance, Opening	640,153	204,784	175,699	338,130	611,682
Asset Levy Allocation	674,849	752,543	1,013,979	1,086,439	1,025,880
Interest Earned	4,204	1,893	2,556	4,725	7,098
Project Expenditures	(1,114,422)	(783,520)	(854,105)	(817,613)	(829,548)
Balance, Closing	204,784	175,699	338,130	611,682	815,112
Endowment Fund					
Balance, Opening	28,966,304	20,711,881	20,035,503	19,361,285	18,689,425
Net Rentals/Leases	433,514	444,577	453,456	462,511	471,784
Interest Earned	247,155	202,723	196,004	189,307	182,635
Expenditures	(8,935,093)	(1,323,678)	(1,323,678)	(1,323,678)	(1,323,678)
Balance, Closing	20,711,881	20,035,503	19,361,285	18,689,425	18,020,166
Land Reserve					
Balance, Opening	3,237,928	4,080,215	5,126,017	6,182,277	7,249,100
Net Proceeds from Land Sales	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Interest Earned	37,379	45,802	56,260	66,823	77,491
Acquisition of Land	-	-	-	-	-
Project Expenditures	(195,092)	-	-	-	-
Balance, Closing	4,080,215	5,126,017	6,182,277	7,249,100	8,326,591
Amenity Contributions Fund					
Balance, Opening	47,503,477	30,593,192	30,698,124	31,005,105	31,315,156
Developer Contributions	-	-	-	-	-
Interest Earned	388,541	304,932	306,981	310,051	313,152
Project Expenditures	(17,298,826)	(200,000)	-	-	-
Balance, Closing	30,593,192	30,698,124	31,005,105	31,315,156	31,628,307
Operating Reserves various					
Balance, Opening	11,397,204	2,529,306	2,524,449	2,680,343	2,837,797
Contributions and Revenues	130,000	230,000	130,000	130,000	130,000
Interest Earned	69,286	25,143	25,894	27,453	29,028
Project Expenditures	(9,067,184)	(260,000)	-	-	-
Balance, Closing	2,529,306	2,524,449	2,680,343	2,837,797	2,996,825
Other Reserves various					
Balance, Opening	2,391,872	1,612,616	1,899,036	2,187,174	2,485,817
Contributions and Revenues	268,527	268,950	267,809	275,393	274,177
Interest Earned	19,923	17,471	20,329	23,249	22,479
Project Expenditures	(1,067,706)	-	-	-	(750,000)
Balance, Closing	1,612,616	1,899,036	2,187,174	2,485,817	2,032,473
TOTAL GENERAL FUND	61,970,146	62,245,993	65,571,940	70,563,178	74,292,700

	2021	2022	2023	2024	2025
Water Utility Reserve Fund					
Balance, Opening	10,339,573	5,916,898	6,135,058	6,063,548	6,292,822
Contributions and Revenues	5,425,000	5,590,000	5,890,000	6,190,000	6,490,000
Interest Earned	80,878	59,960	60,690	61,474	63,792
Project Expenditures	(9,928,553)	(5,431,800)	(6,022,200)	(6,022,200)	(6,317,200)
Balance, Closing	5,916,898	6,135,058	6,063,548	6,292,822	6,529,414
Sewer & Drainage Utility Reserve Fund					
Balance, Opening	13,786,620	6,638,652	6,870,361	7,104,387	7,340,753
Contributions and Revenues	9,725,000	9,643,000	9,835,000	10,031,000	10,231,000
Interest Earned	101,618	67,209	69,526	71,866	72,585
Project Expenditures	(16,974,587)	(9,478,500)	(9,670,500)	(9,866,500)	(10,395,500)
Balance, Closing	6,638,652	6,870,361	7,104,387	7,340,753	7,248,838
Solid Waste Reserve Fund					
Balance, Opening	2,104,844	1,336,091	872,683	656,700	719,172
Contributions and Revenues	-	-	-	62,473	378,346
Project Expenditures	(768,752)	(463,409)	(215,983)	-	-
Balance, Closing	1,336,091	872,683	656,700	719,172	1,097,519
TOTAL UTILITIES	13,891,641	13,878,101	13,824,634	14,352,747	14,875,771
Golf Development Reserve					
Balance, Opening	288,355	291,239	294,151	297,093	300,064
Contributions and Revenues	-	-	-	-	-
Interest Earned	2,884	2,912	2,942	2,971	3,001
Project Expenditures	-	-	-	-	-
Balance, Closing	291,239	294,151	297,093	300,064	303,064
Cemetery Development Reserve					
Balance, Opening	1,155,917	1,179,243	1,215,426	1,280,311	1,415,986
Contributions and Revenues	11,708	24,269	52,469	122,260	29,189
Interest Earned	11,618	11,914	12,417	13,414	14,306
Project Expenditures	-	-	-	-	-
Balance, Closing	1,179,243	1,215,426	1,280,311	1,415,986	1,459,480
TOTAL OTHER FUNDS	1,470,482	1,509,577	1,577,404	1,716,049	1,762,545

LONG-TERM DEBT PROJECTIONS

		2021	2022	2023	2024	2025
DEBT PRINCIPAL BALANCES						
General Fund						
Issued and Outstanding:						
Police Services & Municipal Hall - 2016	1	20,630,856	20,101,179	19,552,963	18,985,559	18,398,296
Police Services & Municipal Hall - 2017	2	5,193,400	5,058,692	4,919,943	4,777,032	4,629,833
		<u>25,824,256</u>	<u>25,159,871</u>	<u>24,472,906</u>	<u>23,762,591</u>	<u>23,028,129</u>
Water Utility Fund						
Issued and Outstanding:						
Infrastructure - 2005	3	606,249	462,416	313,548	159,470	-
Universal Metering - 2009	4	1,497,569	1,017,825	518,891	-	-
Eagle Lake Development Plan - 2009	5	1,139,436	1,015,776	887,169	753,418	614,316
		<u>3,243,254</u>	<u>2,496,016</u>	<u>1,719,608</u>	<u>912,888</u>	<u>614,316</u>
Total		<u>29,067,510</u>	<u>27,655,887</u>	<u>26,192,514</u>	<u>24,675,479</u>	<u>23,642,445</u>

DEBT SERVICE REQUIREMENTS

General Fund						
Police Services & Municipal Hall - 2016	1	1,044,556	1,044,556	1,044,556	1,044,556	1,044,556
Police Services & Municipal Hall - 2017	2	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	3	194,262	194,262	194,262	194,262	194,262
Universal Metering - 2009	4	434,647	434,647	434,647	434,647	-
Eagle Lake Development Plan - 2009	5	128,988	128,988	128,988	128,988	128,988
		<u>757,897</u>	<u>757,897</u>	<u>757,897</u>	<u>757,897</u>	<u>323,250</u>
Total		<u>2,081,574</u>	<u>2,081,574</u>	<u>2,081,574</u>	<u>2,081,574</u>	<u>1,646,928</u>

DEBT DETAILS

Issuer	Issue #	Bylaw #	Principal	Term (Years)	First Payment	Payment Frequency	Maturity
¹ Municipal Finance Authority	137	4845	\$ 23,022,377	30	2016/10/19	Annual principal, biannual interest	2046/04/19
² Municipal Finance Authority	141	4845	\$ 5,694,123	30	2017/10/07	Annual principal, biannual interest	2047/04/07
³ Municipal Finance Authority	95	4053	\$ 2,300,000	20	2006/04/13	Annual principal, biannual interest	2025/10/13
⁴ Municipal Finance Authority	105	4407	\$ 6,000,000	15	2009/12/03	Annual principal, biannual interest	2024/06/03
⁵ Municipal Finance Authority	105	4053	\$ 2,300,000	20	2009/12/03	Annual principal, biannual interest	2029/06/03

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 2020 actual and 2021 budget revenues, the District's borrowing capacity is approximately as follows:

	2021		2022	
	Assent Free	Total Capacity	Assent Free	Total Capacity
Liability Servicing Limit	7,590,833	37,954,166	7,745,880	38,729,400
Actual Debt Servicing Costs	2,081,574	2,081,574	2,081,574	2,081,574
Liability Servicing Capacity Available	<u>5,509,259</u>	<u>35,872,592</u>	<u>5,664,306</u>	<u>36,647,826</u>
Estimated Borrowing Capacity, in Millions	<u>61.2</u>	<u>398.6</u>	<u>62.9</u>	<u>407.2</u>

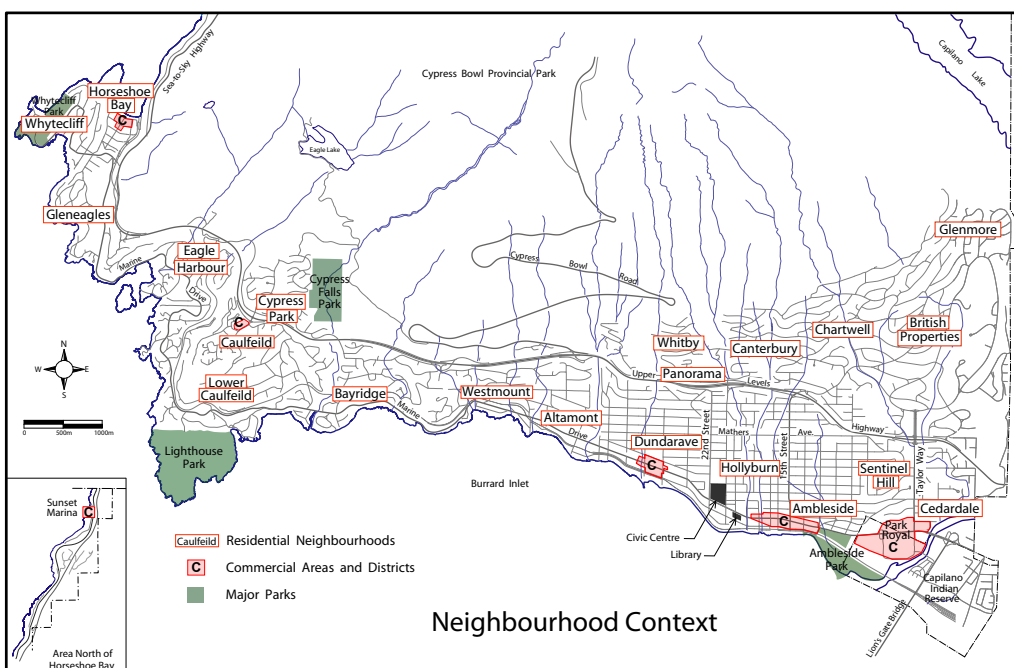


West Vancouver Overview

COMMUNITY PROFILE

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

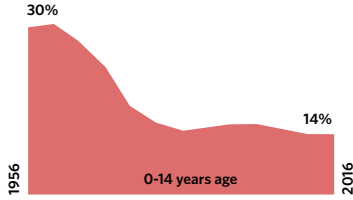
Connections to downtown Vancouver and points east and south from West Vancouver are via the Lions Gate Bridge and through North Vancouver via Highway 1 to the Ironworkers Memorial Bridge. The Upper Levels Highway serves as the major east/west connection to the Horseshoe Bay ferry terminal, Sea to Sky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



COMMUNITY PROFILE

Housing & Neighbourhoods

We have fewer young families and children and desire to attract them



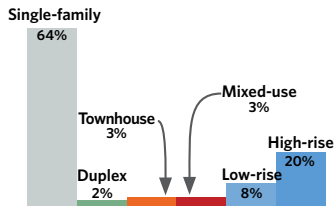
Our residents hope to, but are unable to age in place



Our residents want to live close to amenities



We have limited housing choices



Our multi-family building stock is aging and need to be regenerated

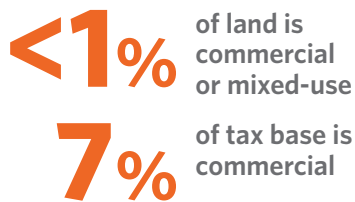


2.5% rental vacancy rate (October 2020)

healthy vacancy rate = 2-3%
 Vacancy rates around the region climbed an average of 170% during 2020 due to COVID-19. For West Vancouver, the 2020 rate is higher than the 2019 rate of 1.2%.

Local Economy

We have very limited commercial land and tax base

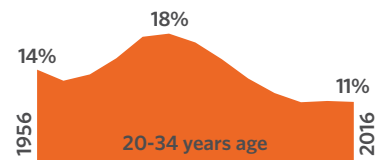


Our jobs base is shrinking



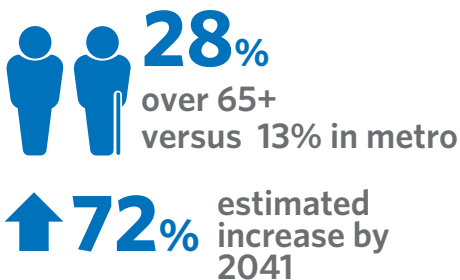
number of jobs per year between 2001-2011

We have a low proportion of young adults in the community to support our local work force



Social Well-being

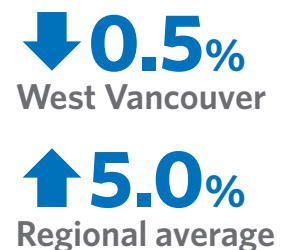
Our population is aging



We are culturally and ethnically diverse



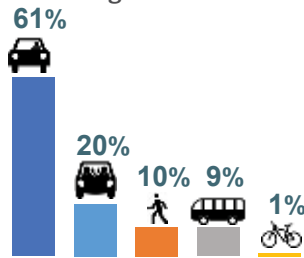
Our local population is in decline



COMMUNITY PROFILE

Transportation & Infrastructure

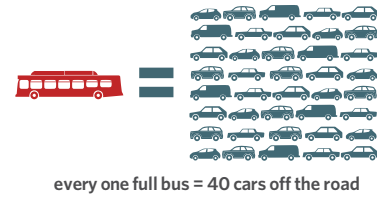
Our residents typically drive to get around



Many of our workers and students commute here



Significant transit investments are occurring

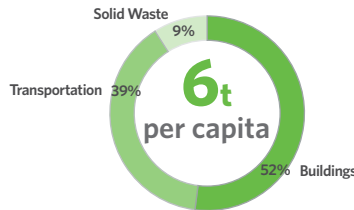


Environment

We value our legacy of stewardship



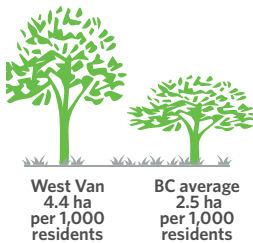
Our per capita GHG emissions are higher than the regional average



We are emitting more GHG over time



Natural assets define our community



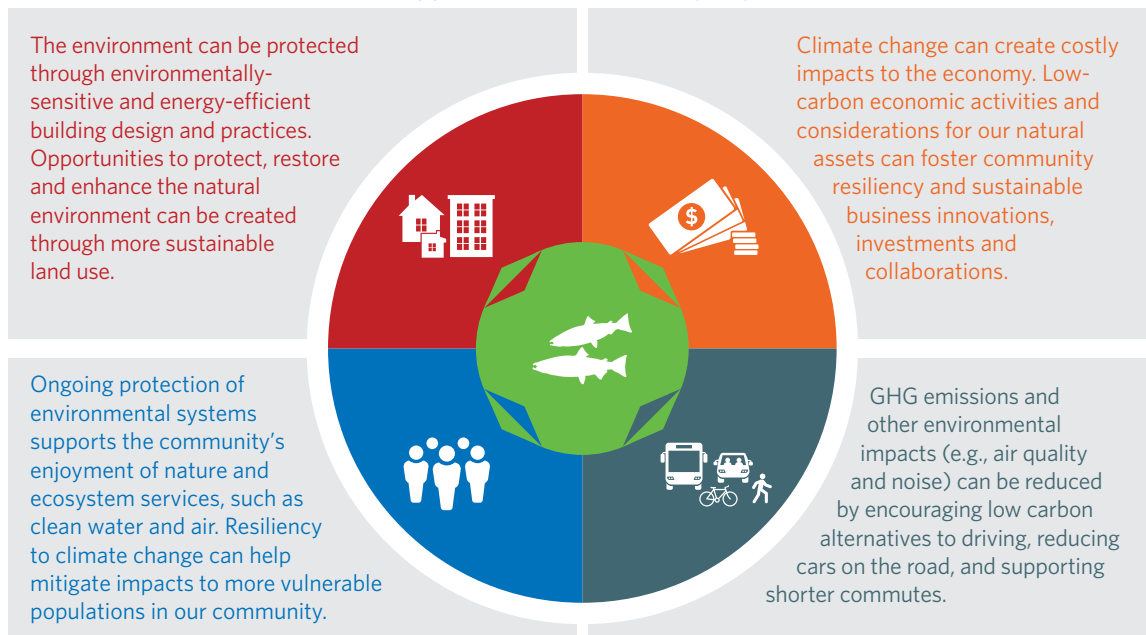
We have an abundance of trails and easy access to nature



Our community enjoys a remarkable supply of parkland



How these environment actions support overall community objectives



* Graphics are from the 2018 District of West Vancouver Official Community Plan.

WEST VANCOUVER: YESTERDAY & TODAY

West Vancouver is located on the traditional and unceded territory of Coast Salish peoples, including the Squamish, Tsleil-Waututh and Musqueam First Nations. Since the incorporation of our municipality in 1912, the District of West Vancouver has grown to become a collection of distinct neighbourhoods set within nature. Together these neighbourhoods form a waterfront community extending along Burrard Inlet from Howe Sound to the Capilano River.

The North Shore mountains define much of our terrain and serve as the backdrop to our community. We share our borders with the District of North Vancouver and the unincorporated area of the regional district.

The Skwxwú7mesh Úxwumixw (Squamish people, villages and community) occupied and governed this territory since time immemorial. The Indigenous village at the mouth of the Capilano River became the Capilano Indian Reserve (Xwemelch'stn) in 1923, a separate legal entity from the District of West Vancouver.

As Vancouver was established in the late 19th century and grew during the 20th century, its residents crossed Burrard Inlet from the city to picnic or camp in West Vancouver. They eventually settled in a string of small self-contained communities, which were oriented to the shoreline and, over time, crept up the mountainside. The natural topography separated the early settlements and eventually came to define West Vancouver's neighbourhoods.

The District of West Vancouver incorporated on March 15, 1912, taking jurisdiction over what had previously been a part of the District of North Vancouver. Apart from logging, the municipality didn't attract much commerce. Determined to turn that into an asset, the first Official Community Plan under the Town Planning Act of 1926 banned any new industry and called for building lots that were larger than elsewhere in the Lower Mainland.

That decision attracted a group of British investors led by the Guinness family, which purchased most of the Upper Lands and began to build the British Properties in 1932. The family built the Lions Gate Bridge in the late 1930s to provide the first fixed crossing to Vancouver, and later built the Capilano Golf Course and the north part of Park Royal, one of the first shopping centres in Canada, in the 1950s.

As car ownership became more common after 1945, new neighbourhoods spread across the upper elevations. Altamont is one such neighbourhood, with large lots, mature trees, attractive landscaping and narrow public roads that give its homes the feel of country estates. In 1959, 20 hectares of land were rezoned to permit dozens of high-density apartment buildings in Ambleside and Hollyburn. The Crescent Apartment, built in 1961, was West Vancouver's first high-rise.

From 1945 to 1975, West Vancouver was a centre of innovative residential design that became known as West Coast Style, which was inspired, to a large extent, by the dramatic landscape and the availability of wood as a building material. Hundreds of West Coast Modern houses were designed by talented architects such as Arthur Erikson, Ron Thom, Charles Edward (Ned) Pratt, Fred Hollingsworth and Barry Downs.

.....

West Vancouver is home to approximately 42,500 people. Within two generations, West Vancouver's demographic profile has shifted from a population of younger families with children, to a more distributed demographic, to the community of today that is primarily older residents. While our community growth rate has fluctuated over time, it has remained relatively low in comparison to the region. This slower growth is related to our aging population, as the community has fewer births and our housing stock has limited options for seniors to downsize or for young families to move here.

Average income levels are higher than in the past, land values have risen dramatically and the population is significantly more diverse. Our community is made up of individuals of diverse background, culture, age, ability, language, socio-economic status, education and religion.

The District continues to have no industry and offers the same attractions that originally drew the first tourists. Our residents enjoy, and are stewards of, many natural features and amenities. We have significant park and conservation areas ranging from shoreline beaches and marinas to hiking trails, cycling and ski areas on Mount Strachan, Black Mountain and Hollyburn Ridge. Extensive Upper Lands wilderness, protected old-growth forests and an array of watercourses contribute to one of the region's highest provisions of parkland per resident.

Ambleside Town Centre is the heart of civic, social, economic and cultural activities in the community. Other notable commercial areas include Park Royal Mall and Dundarave and Horseshoe Bay Villages. Along with our town and village centres, West Vancouver's many neighbourhoods provide distinct places to live, go to school and enjoy parks or other valued amenities.

These important physical and social characteristics support our community's enjoyment of a high quality of life. Our natural setting has shaped how we have developed and grown over a century, and it will also inform our opportunities and responsibilities as we plan for the future.

MUNICIPAL GOVERNMENT OVERVIEW



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

Here are members of Council who were elected in 2018 and will hold office until October 2022. They are named from left to right: Councillor Peter Lambur, Councillor Sharon Thompson, Councillor Craig Cameron, Mayor Mary-Ann Booth, Councillor Bill Soprovich, Councillor Nora Gambioli, and Councillor Marcus Wong.

COMMUNITY INVOLVEMENT

West Vancouver is committed to seeking the advice and tapping into the expertise of residents wishing to contribute to District governance and strategies by serving on boards, committees and working groups.

2021 Committees

Standing committees of Council are appointed by the Mayor. At least half the members of standing committees must be Council members. Select committees of Council and advisory committees are appointed by Council. At least one member of a select committee must be a Council member.

Art Museum Advisory Committee

The Art Museum Advisory Committee acts as an advisory committee to Council and staff of the Parks, Culture & Community Services Division to guide long-term planning and to enhance and build community pride through the art museum's programs and services. The Art Museum Advisory Committee also works with staff to set policy for the art museum's public programs and services.

Arts & Culture Advisory Committee

The purpose of the Arts & Culture Advisory Committee is to advise Council on the implementation of the West Vancouver Arts & Culture Strategy (2018-2023) and provide general oversight on arts and culture in the District of West Vancouver, taking into consideration the programming, physical administrative/governance, capital and operating funding, and ongoing operational aspects.

Arts Facilities Advisory Committee

The purpose of the Arts Facilities Advisory Committee is to prepare a comprehensive arts and culture facilities plan that considers the demands for arts and culture programming and services, growth and evolution of artistic practices and audiences, types of spaces and opportunities for co-location, as well as physical, administrative, governance and capital and operating funding needs.

Awards Committee

The Awards Committee is a select committee of Council and oversees an annual, ongoing District program. Consistent with our Vision, the District will recognize personal civic commitment in several aspects of community life. An effective recognition process will strengthen the relationship that will help "secure our treasured quality of life and will be the measure of our success as a community".

Community Engagement Committee

The Community Engagement Committee is a select committee of Council which oversees:

- the establishment and implementation of new working groups and revisions as may be necessary to Working Group Guidelines
- the optimal functioning of the District's other community engagement activities, as may be directed by Council

Community Grants Committee

The Committee will allocate Council's Community Grants, according to Council Committee Policy.

Design Review Committee

The Design Review Committee (DRC) is an advisory committee of Council that makes recommendations to staff and Council on matters of design, and physical and aesthetic impact, including the impartial and professional review of development applications, relevant policies and regulations, major infrastructure and capital projects, and other matters that may be referred to the DRC by Council or staff from time to time. The DRC does not approve or reject projects or make policy decisions.

Finance Committee

The Finance Committee is a standing committee of Council with a mandate to assist Council in fulfilling its oversight responsibilities by reviewing and providing feedback on the accounting, financial reporting, asset management and investment management activities of the District of West Vancouver.

Gleneagles Community Centre Advisory Committee

The Gleneagles Community Centre Advisory Committee (GAC) provides support and guidance to staff in Parks, Culture & Community Services.

Heritage Advisory Committee

The Heritage Advisory Committee (HAC) is established as an advisory body to Council and the Director of Planning and Development Services to assist in the processing of heritage applications, identifying and supporting the conservation of structures and landscapes recognised by the District as having significant heritage value and in undertaking education and engagement opportunities related to heritage conservation.

Lower Caulfeild Advisory Committee

The Lower Caulfeild Advisory Committee (LCAC) is established as an advisory body to Council and the Director of Planning and Development Services in the application of objectives and guidelines for the Lower Caulfeild Heritage Conservation Area.

North Shore Advisory Committee on Disability Issues

A joint North Shore Committee which formulates proposals and makes recommendations to the three North Shore Municipalities and the North Shore Health Board on matters affecting people with disabilities. It also provides a forum for discussion on issues affecting people with disabilities.

Public Art Advisory Committee

The Public Art Advisory Committee is an advisory committee of Council. The primary functions of the Committee are:

- make recommendations regarding Public Art Policy and Procedures, and on any matters referred to it by Council
- advise on all issues pertaining to the Public Art Inventory Collection according to Council's established policy and procedures
- to assist with the implementation and enhancement of the Public Art Program
- provide advice regarding best practices for public art funding and opportunities to advance community visual art

2021 Working Groups

Working groups tap into the expertise of residents wishing to work on specified projects or issues. Working groups are chaired by citizens who work to ensure priorities identified by Council receive focused attention.

Child Care Services Working Group

The working group's purpose is to provide advice (e.g. information, options, analysis and recommendations) to Council regarding the development of a new 10-year District of West Vancouver Child Care Plan.

The Child Care Services Working Group's terms of reference are based on the Working Group Guidelines which were prepared by the Community Engagement Committee in 2014.

Coastal Marine Management Plan Working Group

This working group's purpose is to provide policy recommendations on the management of our coast with respect to ecology, utility and infrastructure protection, shoreline protection from climate change and the balance of public and private benefits.

2021 Boards

Boards are created by an enabling statute, and operate in an arms-length capacity on behalf of, or in cooperation with, the municipality. Seniors' Activity Centre board members and Enhance West Van members are not appointed by Council. The Mayor is Chair of the West Vancouver Police Board, and Council makes a recommendation for one member of the board.

Board of Variance

A local government that has adopted a zoning bylaw must establish one or more Boards of Variance (BOV). A person may apply to the BOV for a minor variance if they feel compliance with the bylaw would cause them a hardship. In a municipality, a BOV will consist of three or five persons, depending upon the population size of the municipality. Each member is appointed for a three-year term by the municipal council but members of an Advisory Planning Commission or an officer or employee of the local government are prohibited from being appointed to a BOV.

Enhance West Van

Enhance West Van is a charitable society governed by a board of directors who live in the community. Enhance West Van provides oversight and management to the Ice Arena, Aquatic Centre and West Vancouver Community Centre through a Joint Operating Agreement with the District of West Vancouver.

Seniors' Activity Centre Advisory Board

The Seniors' Activity Centre Board (SAC Board) and staff partner together for effective program and service delivery at the Seniors' Activity Centre. With 11 voting members and three non-voting members, the SAC Board works closely with Seniors' Activity Centre staff in achieving program, facility, and equipment enhancements, welcoming social ambiance, excellent food service delivery and advocating for supportive seniors services in West Vancouver.

West Vancouver Memorial Library Board

Operating under the authority of the Library Act, the West Vancouver Memorial Library Board is an autonomous body appointed by Municipal Council to manage the provision of a public library service in West Vancouver. The board appoints a Director, controls the expenditure of Council approved annual operating and capital budgets and regulates the use of library facilities.

West Vancouver Police Board

A Municipal Police Board provides governance to the Police Department in accordance with the Police Act. In consultation with the Chief Constable, the board determines the priorities, goals and objectives of the municipal police department, including the development of the annual police budget, for consideration by Council.

For more information, visit westvancouver.ca/committees.

ORGANIZATIONAL CHART



¹Police services are provided by the West Vancouver Police Department, an independent municipal police department, which operates under the governance of the Police Board appointed by Council, as per the BC Police Act (RSBC 1996, chapter 367).

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

The Chief Administrative Officer (CAO), working with divisional directors, provides corporate leadership and service to realize organizational values and to support Council’s vision for the community.

- Robert Bartlett** Chief Administrative Officer
- Donna Powers** Director of Community Relations & Communications
- Mark Chan** Deputy Chief Administrative Officer/Director of Corporate Services
- Jenn Moller** Director of Engineering & Transportation
- Isabel Gordon** Director of Financial Services
- Dave Clark** Chief of Fire & Rescue Services
- Eva Glickman** Director of Human Resources
- Mark Panneton** Director of Legislative Services/Corporate Officer
- Anne Mooi** Director of Parks, Culture & Community Services
- Jim Bailey** Director of Planning & Development Services
- Stephanie Hall** Director of Library Services
- John Lo** Police Chief Constable



Planning Environment

OFFICIAL COMMUNITY PLAN POLICIES & STRATEGIES

Meeting long-term, community-wide plan objectives requires the collective efforts of many individuals and organizations. In addition to residents, businesses, and workers in our community, stakeholders include senior levels of government, community groups, boards and agencies. Official Community Plan (OCP) policies are implemented through a range of strategies, regulations and plans that are approved through decisions of West Vancouver Council, including local area plans, housing strategies, transportation plans, and park management plans. Section 478 of the Act clarifies that an OCP does not commit or authorize a municipality to proceed with any project specified in the plan. However, all bylaws and works must be consistent with the OCP upon its adoption. As the District moves forward with this OCP, Council decisions and community input opportunities can ensure key OCP implementation strategies and plans continue to meet the community’s needs over the coming years.

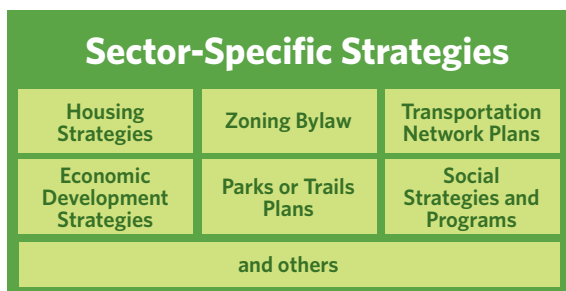
The relationship between the OCP and other District policies is illustrated below:



OVERARCHING VISION

The OCP includes community-wide policies, which provide a framework of overarching objectives and policies to guide decisions on planning and land use management.

The OCP also houses area-specific policies, built-form guidelines, and environmental permit requirements, which would be updated to provide more detailed guidance to support the implementation of the OCP. Updates to these guidelines would require subsequent OCP amendments.



SECTOR-SPECIFIC IMPLEMENTATION

Policies, plans, and regulatory documents to address sector-specific issues in more detail would be implemented/updated/developed in a manner consistent with the framework set out by the OCP.

Financial planning process

Section 477 of the Act requires that when a proposed OCP is prepared it must be considered in conjunction with the municipality’s financial plan. Following adoption, the District’s annual planning and budget process would then be conducted in alignment with this plan.










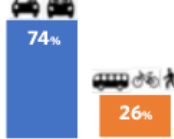

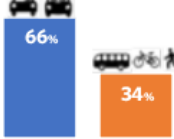




Financing public amenities

To manage growth and the associated demand in public amenities and servicing, the Local Government Act enables municipalities to collect Development Cost Charges from developers to contribute to off-site infrastructure (e.g., utilities like sewage, water, and drainage) to maintain and enhance our municipal services. Growth and development can also lead to additional demand and provide opportunities for other forms of amenities (e.g., community facilities and new or improved public space). The District has an adopted Public Amenity Contribution Policy, which establishes the framework to guide securing amenities as public benefits. Examples of such public amenities include public realm enhancements, arts and cultural facilities, public art, parks and environment, heritage conservation, non-market housing, adaptable design features, child care, and similar features or facilities. The District expects to review and update its amenity contribution policy periodically. In addition to District-wide policy, area-specific public benefit strategies will be prepared through local area planning processes to reflect the specific nature of growth, the need for amenities, and the planning objectives of these centres and corridors. Operational and asset management costs of public amenities secured by the District will be incorporated to future financial plans.

Plan Monitoring

The OCP is a long-range planning document with a 2041 planning horizon. In order to monitor our progress toward achieving the District’s objectives over the coming decades, a measurable target for each theme is identified on the following 2041 OCP targets table. The District is committed to monitoring these indicators to track the performance of its OCP policies and actions on a regular basis. Although this plan is based on our best understanding of issues today, these considerations will change over time. The ongoing monitoring process will help evaluate current realities against past trends and future directions in order to aid decision-making and help determine whether adjustments are needed in the future.

As a long-term plan, the OCP is not expected to be revised on a frequent basis. However, the OCP is not static. It is a living document to serve the community of West Vancouver, and it is expected that the plan will evolve to address emerging issues and changes in legislative requirements, or to better reflect changing community needs and values from time to time. Official Community Plans are typically reviewed every ten or so years to ensure the ongoing validity of the policies and to track progress towards long-term community objectives.

	Our baselines are ...	We aim to ...	Which means by 2041...
 HOUSING & NEIGHBOURHOODS	 ~ 2/3 detached single-family remaining one-third are multi-family homes (2016)	 30% more diverse housing	 ~ 50-50 split between single-family and multi-family homes
 LOCALECONOMY	 33 jobs per 100 residents (2011)	 5% increase in our jobs-to-residents ratio	 38 jobs per 100 residents
 TRANSPORTATION & INFRASTRUCTURE	 74% 26% of trips by walking, cycling or transit (2017)	 8% increase in walking, cycling and transit trips	 66% 34% of trips by walking, cycling or transit
 PARKS & ENVIRONMENT	Community GHG emissions (2010) =258,000 t co₂e	 75% GHG emissions from 2010 levels	Community GHG emissions =64,500 t co₂e
 SOCIAL WELL-BEING	Participation in District services and programs (2017) =1.8 million	 20% greater participation in services and programs	Participation in District services and programs =2.15 million

VISION & MISSION

In 2009, the District launched a comprehensive public engagement process for residents to envision the strongest and most appealing community imaginable 20 to 30 years into the future, and to identify their most important values, key concerns and priorities. The Strategic Planning Working Group was formed to distill the results and directives from the public engagement process into high-level vision and mission statements. These statements provide the context for achieving the public's goals in the present and for the future.

Vision

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

Mission

We champion the opportunities that demonstrate our deep commitment to:

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

COUNCIL STRATEGIC GOALS & OBJECTIVES

In 2021, District staff will contribute to Council's six strategic goals in the following ways:

1. Housing

Strategic Goal:

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

Objectives:

- ensure that 250* housing units are approved per year over the next five years, of which approximately 50, are rental units and include accessible housing units
- specify targets and provide incentives for 'missing middle' housing types such as mixed-use housing, infill housing, duplexes, coach houses and townhouses
- work towards an Area Development Plan for a residential mixed-use neighbourhood in the Upper Lands - Cypress Village
- create policies and guidelines for single family residential zones with reference to the findings in the Neighbourhood Character Working Group report

** These targets will be informed by the recent Housing Needs Report (2020).*

2. Local Economy

Strategic Goal:

Create vital and vibrant commercial centres.

Objectives:

- develop economic recovery plans, and continue to provide economic development support to local businesses
- complete the Local Area Plan for Horseshoe Bay
- initiate a Local Area Plan for the Ambleside Town Centre
- ensure that a vibrant commercial component is included in the neighbourhood development of Cypress Village
- strengthen relationships with the business community

3. Climate Change & Nature

Strategic Goal:

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

Objectives:

- achieve yearly targets to reduce energy use and carbon emissions by the community and in District operations, incorporating IPCC targets into yearly targets
- address the threats of wildfires and floods
- develop an Urban Forest Management Plan and decide whether to amend the Interim Tree Bylaw
- integrate natural capital assets into the regular management and budgeting process
- reduce community and corporate waste, including single use plastics

4. Mobility

Strategic Goal:

Improve mobility and reduce congestion for people and goods.

Objectives:

- collaborating with the North Shore municipalities, First Nations, and regional, provincial and federal agencies to reduce traffic congestion and improve transit options on the North Shore
- updating the Strategic Transportation Plan to create a Mobility Plan
- diversify, expand, and improving the safety and appeal of active transportation options

5. Municipal Services

Strategic Goal:

Deliver municipal services efficiently.

Objectives:

- reviewing current services and staffing levels in order to ensure District services are appropriate and delivered in an effective and efficient manner
- continuing to attract and retain high quality employees
- continuing to pursue excellence in community engagement, consultation and communication, leveraging technology

6. Social Well-being

Strategic Goal:

Enhance the social well-being of our community.

Objectives:

- developing an interim and long-term solution for Klee Wyck
- deciding on a new Arts and Culture Facility
- acquiring the two remaining Ambleside Waterfront properties
- initiating a volunteer stewardship program to improve our trails
- finding a permanent home for the Adult Day Care Centre
- improving food security, storage and supply in West Vancouver
- creating a Child Care Plan for the District
- selecting a permanent home for the Youth Centre
- strengthening relationships with First Nations based on respect, equality and meaningful engagement
- creating a policy for the preservation of heritage assets



Financial Planning Framework

BUDGET PROCESS TIMING OVERVIEW

Each year's budget process and timing has been fairly consistent, but 2020 was a unique year with the COVID-19 pandemic. The 2021 budget process had to be revised to account for the impacts of the pandemic and disruptions in municipal services.

The following notes describe the components and timing to build the 2021 budget.

Summer-Fall 2020

General Fund

High-level discussions occurred at the senior management level for an outlook of the following year and confirmation of approach to the budget to guide the submission of budget requests.

The mid-year financial report is a comprehensive review of operating results to June 30. The review is presented to the Finance Committee and to Council, and includes a forecast through to year end and details of progress on work programs and projects.

If warranted, from the forecast developed from the mid-year review, an amendment to the current year's budget may be required. Also, this report may draw attention to any matters that will need to be addressed in the development of the following year's budget.

Divisional meetings are held to review operating and capital budgets and all requests are ranked in order of priority. Requests may include Full Time Equivalent (FTE) applications or proposals for service level adjustments and require work program details and explanation of how they support Council's priorities

General Fund—Operating Budget

Revenues—fees and charges

The performance to date of the General Fund fees and charges were reviewed, and revenue projections for the coming year were developed. In a typical year, a comprehensive review of all fees and charges is performed. However, the 2021 revision of fees and charges was limited to new items driven from new policies and procedures or significant changes in the cost of providing that service. General increases and inflation adjustments that have been routinely proposed each year have been omitted due to the economic and social impact of the COVID-19 pandemic. The new fees and charges bylaw was submitted to Council for approval.

Operational programs that generated revenue were drastically reduced in 2020 due to public health restrictions on gathering and physical distancing. The assumption for 2021 was that those public health restrictions would carry on for most of the year and, therefore, there would be no significant increase in program revenue.

Revenues—other

All other sources of revenue (e.g. grants, service contracts, lease revenue, and investment income) are reviewed and updated accordingly.

Expenditures—labour

Labour costs are a significant portion of the District's expenditure budget. A District-wide labour model is created each year to budget, by position, the authorized staffing levels, while incorporating both known and estimated collective agreement settlements. Projections of fringe (extended medical/dental, life insurance, etc.) rates and employer paid costs (employment insurance, WorkSafeBC premiums, pension plans, etc.) by union group are incorporated into the labour model.

Expenditures—non-labour

Responding to the COVID-19 pandemic has caused the District to significantly change its operational budget allocations in certain areas, which include Parks, Culture & Community Services, Corporate Services, and Bylaw Services, with lesser impacts on Police, Fire, Engineering, and Planning. The 2021 budget assumes that services will continue to be offered at the 2020 levels and non-labour expenditures were based on the 2020 amended budget amounts.

General Fund—Capital Budget

Asset management occurs throughout the year and supports the capital planning process. At the start of the budget process, a review of all assets is completed to assess the state and condition, which will help identify the critical needs and prioritize the capital requests. All relevant divisions work to build the infrastructure maintenance and replacement budgets for the five-year capital plan.

The 2021 capital budget reflects the competing circumstances associated with COVID-19 and the long-term District priorities on the maintenance and development of capital assets. The volume of work and the broad range of projects included in the 2021 Capital Plan required careful consideration of project timing to ensure that urgent objectives are addressed first and to avoid overloading the District's capacity in terms of the work that can be delivered on a timely basis.

Based on these considerations, the 2021 capital budget was divided into two phases—Phase 1 includes projects proposed for immediate implementation, while Phase 2 includes projects that can be postponed until the capacity and funding constraints are further understood. Depending on the progress of Phase 1 projects and incremental funding available for capital initiatives, some of the Phase 2 projects may be launched in 2021, while others may need to be postponed.

Other funds

The Golf Fund, Cemetery Fund, and Transit are stand-alone business units that are self-funded or fully-funded from external sources (Transit). The budget for these areas are established concurrently with the General Fund budget.

Utility Funds

Financial Services and Engineering & Transportation staff collaborate on establishing water, sewer, and drainage, and solid waste five-year financial plans, and proposed user rate structures for the following year. In most years, utility rate setting bylaws (reviewed by the Finance Committee) are considered by Council and are adopted by the end of December.

Late Fall 2020 - Early 2021

The budget model draft went through a series of reviews and refinements within the senior management group and a consolidated Five-Year Financial Plan is created combining the operating and capital budgets of all funds. The Finance Committee is involved and informed throughout the budget process.

A preliminary context update on the draft Five-Year Financial Plan was presented to Finance Committee and Council. This update recapped the financial policies used to develop the budget and emphasized issues and factors driving the changes in the budget from the prior year.

Financial Services and Communications collaborated to publish a high-level framework for the proposed budget document to form the basis of the public engagement process. This document contained an overview summary, draft financial plan, detailed financial schedules, descriptions of proposed work programs, and a budget survey. Given the constraints associated with COVID-19 safety measures, public engagement was conducted through a range of online platforms.

The public consultation process was initiated with the draft proposed budget document posted on the District's website and made available to the public. Two virtual budget information meetings were conducted to present the proposed budget and financial plan to the public. In addition, there was an online comment forum that was open for two weeks for public feedback.

March 2021

The Five-Year Financial Plan Bylaw was presented to Council for first, second, and third readings and adopted. The capital funding report was presented to Council for their approval on the appropriation of funds for Phase 1 of the capital plan.

BUDGET PRINCIPLES

The following principles guide the development of District operating and capital budgets:

Principles-based

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

Corporate approach

The budget should result in a financial plan that furthers the interests of West Vancouver as a whole. Departmental interests and goals are formulated only within the context of promoting the wider corporate interest, in coordination with all departments. The vision, mission, and Official Community Plan, adopted by Council in 2018, as well as Council's priorities as articulated in the Strategic Plan, provide the overall framework for future budgets.

Broad involvement and support

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

Role at policy level

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

Empowerment of staff

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

Commitment to planning

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

Long-term outlook

A long-term outlook ensures that annual work plans and capital investments support the vision and values of the organization, and acknowledges that short-term actions are cumulative in their effect. A long-term outlook is reflected in formal long-term plans: five-year capital plans, five-year operating plans, three-year and longer-term business plans, and 20-year asset management plans. These plans identify investment requirements to support service delivery, along with opportunities to better manage costs.

Results-oriented

The focus of operational budgets should be on anticipated outputs and desired outcomes, as opposed to the traditional focus of inputs, such as line item detail and specific expenditures. This focus involves comparing West Vancouver's effectiveness with other jurisdictions, and developing appropriate performance measures. The budget ensures that departmental work programs, describing projects and activities beyond normal day-to-day operations, are aligned with Council's Strategic Goals and Priorities to achieve objectives.

Responsibility and accountability

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

Role of Residents

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

FINANCIAL POLICIES

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

Compliance with relevant legislation and accounting principles

The District complies with all legislative requirements contained in the Local Government Act and in the Community Charter. Significant legislative requirements include:

- the inclusion of a public consultation process
- financial plans that cover a five-year period
- financial plans that are authorized by bylaw within a specific time frame (prior to adoption of tax rate bylaws, which must be adopted no later than May 15)
- financial plans that are subsequently amended only by bylaw
- accounting and financial statement preparation in accordance with Public Sector Accounting Board (PSAB) requirements (also known as GAAP—Generally Accepted Accounting Principles—for the public sector)

GAAP require the accrual method of accounting, whereby revenues and expenditures are recognized for the period when they are incurred, not when they are received. The District's budgets and annual financial statements are both prepared according to this method.

PSAB standards for the public sector require that expenditures related to new capital assets be recorded as an increase to tangible capital assets on the Statement of Financial Position, while the Statement of Operations reflect a charge for the orderly amortization of District infrastructure over its estimated useful life.

For budget purposes, the District continues to reflect capital expenditures as funded either on a current basis or through long-term borrowing. Principal repayments of long-term borrowing are reflected as a current expenditure. Direct funding of amortization charges is not included in the budget.

Balanced budgets

Local governments are required to balance the annual budget, which is the first year of the Five-Year Financial Plan. The subsequent four years may reflect deficits, if projected expenditures exceed projected revenues. This can serve as an early warning system that adjustments will be required in order to bring the annual budget back into balance. For the annual budget, the District ensures that operating expenditures and infrastructure maintenance programs are funded from current revenues. This funding means that artificial deferral of expenditures to future periods is avoided, and inappropriate use of reserve funds in order to balance budgets is not used to mask funding issues. One-time expenditures may be funded by one-time use of selected reserves. Capital expenditures are funded from long-term sources as required.

Five-year planning horizon

Operationally, a five-year planning horizon, with an informed outlook on future growth, labour contracts, infrastructure lifecycle costs, and the general economic climate, allows for the phasing of expenditures in alignment with resources. In particular, proposed service level adjustments are evaluated based on the likely availability of future resources.

In addition, operating costs associated with capital expenditures are evaluated, and every effort is made to reduce operational and capital maintenance impacts by choosing low-maintenance, energy-efficient alternatives. Energy-efficient choices not only reduce costs, but also are key in helping the District meet its greenhouse gas reduction targets. Low-maintenance choices also reduce costs, especially when considered on a lifecycle basis, helping the District to make the best use of scarce resources.

Given the fundamental shifts in both the organization and in society in general from the COVID-19 pandemic, it is difficult to predict what the future may look like. A conservative approach has therefore been taken in preparing the 2021-2025 Five Year Financial Plan.

Asset management framework

A five-step asset management framework has been developed to facilitate all aspects of capital planning, including timing and resource requirements for infrastructure maintenance and replacement cycles. The framework captures not only capital investment costs up-front, but also lifecycle costs and operational impacts. Business cases are developed for all capital investment requests, and all financial and operational impacts are quantified, including greenhouse gas reduction impacts.

Supporting this framework in 2019, the District is studying and inventorying its natural assets, to see if by preserving and enhancing these assets, costs (such as for storm water management) can be better controlled. As we move forward to meet the challenges posed by climate change, understanding and working with natural assets will be a key strategy to enhance sustainability.

Investment strategy

A new investment policy based on best practice has been developed for the District and substantial changes to investment strategy based on this policy have been implemented. Excess cash is now invested directly by staff in a manner that complies with legislative restrictions, ensures cash flow is available as required, capitalizes on investment returns, and achieves benchmark targets. Investments are pooled, and interest earnings are allocated to appropriate reserve and other funds based on average balances.

Debt management

Current practice is to consider tax supported debt on a case-by-case basis, using it only for significant initiatives with a sound business case and a designated source of repayment. Debt statistics, borrowing capacity calculations, and annual servicing requirements are reported annually.

Projects supported by external borrowing include:

- development of the Eagle Lake Water Treatment Plant, repaid through water user rates
- West Vancouver Community Centre partnership, repaid from a long-term lease agreement
- Police Services and Municipal Hall building to be repaid through the Endowment Fund

Internal borrowing has also been used where appropriate.

Revenues

All revenue sources are reviewed annually for potential rate adjustments. In the case of Sewer, Water, and Solid Waste Utilities, annual user rates are established to cover all costs (operating, capital, debt service) of these standalone utilities.

Fees and charges are reviewed annually within the context of:

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

In the case of other stand-alone business units, such as golf and cemetery, user rate structures are established to cover all current costs and to provide development reserves for future planned capital replacements/expansions.

Financial reporting cycle

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

Accountability

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

Reserves

Reserves are used for setting aside funds for specific purposes and dealing with contingencies. The District has both statutory and non-statutory reserves. A statutory reserve is either mandated under the Community Charter or allowed under the Charter to be created by a Council bylaw. Spending from a statutory reserve must be for mandated purposes only, and supported by a Council resolution or bylaw. Non-statutory reserves are created to manage contingent expenses, such as snow removal, which vary from year to year. The annual budgeting process takes into consideration reserves as a source of funding if required for applicable expenditures.

KEY BUDGET ASSUMPTIONS

Economy

The outlook has improved from the start of the COVID-19 pandemic for both global and Canadian economies as more Canadians get the vaccine. The driving factor for economic recovery is contingent on widespread distribution of the vaccine, and on it outpacing the evolution of the COVID-19 virus.

It is projected for the second half of 2021, as the economy reopens, that consumption will rebound. Housing construction and resales are at historic highs, driven by the desire for more living space, low mortgage rates, and limited supply. This is factored into the 2021 revenue budget for permit and development applications.

The Bank of Canada says that it will keep interest rates low until the economy has recovered. The District's investment strategy takes this into account and the 2021 budget for investment income is modest.

Operating costs

The District's operational budget has undergone significant changes through the process of responding to the COVID-19 pandemic. In 2020, the District had to close facilities, cancel programs, modify or suspend services, and staff were relocated, redeployed or, in some cases, laid-off. The 2021 budget assumes that services will continue to be offered at the 2020 levels. Non-labour expenditure budgets for 2021 were based on the 2020 amended budget amounts.

Assumptions factored into the 2021 budget:

- service levels remain reduced similar to 2020 because of the restrictions of COVID-19
- the labour budget includes a moderate estimate for contract escalations related to expired collective agreements. The estimate is based on settlements from other comparable municipalities
- in areas where revenues have reduced, related costs have also been reduced as much as possible

The financial plan for subsequent years (2022–2025) is based on a conservative forecast of revenues and expenses. Given major uncertainties related to the length of the current conditions imposed by the COVID-19 pandemic, as well as the impact of these conditions on future years, the five-year plan does not include major revenue increases or other changes that would reflect an optimistic scenario. Instead, the long-term plan reflects only known changes, based on current labour and non-labour contracts, and conservative assumptions for costs such as energy increases.

Capital program

Typically, costs in the capital budget are determined by the useful life, state, and condition, and maintenance schedules of assets required to support the delivery of services. In 2016, an Asset Levy was established as it was recognized that there was a funding gap to maintain the District's assets at an optimal level. Each year, up until 2020, the Asset Levy was increased to build up the levy to adequately fund the costs of maintaining the assets.

In 2020, the District had to redirect funds normally allocated to capital investment to the operating budget to support the provision of basic services and fund the District's response to the pandemic. The 2021 budget follows the same strategy but with an increase of 2.5% to the Asset Levy to continue building up the required funds for optimal maintenance of the District's assets.

The financial plan for subsequent years (2022–2025) assumes a conservative 2.0% annual increase to the Asset Levy, which would bring the District up to the target Asset Levy amount within five years.

COST DRIVERS & SERVICE LEVEL CHOICES

The Five-Year Financial Plan adopted by the District is based on the forecast of the District's revenues, including property tax, utilities, and other non-taxation revenue. In the District, General Fund revenues come primarily from general taxation, which accounts for 68% of the overall budgeted 2021 revenue. The remaining 32% include fees and charges, licences and permits, and other revenues. Because utilities are required to be self-balancing, utility rates form the primary source of utility revenues.

The District's expenditures are determined by service level choices, and operational and capital cost drivers. Cost drivers are taken into account as a part of the budget planning process—both with respect to the 2021 financial plan and the long-term projection (2022–2025).

Significant Cost Drivers

Cost drivers can be summarized under two main headings:

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

Cost Drivers Specific to West Vancouver

In West Vancouver, the question is sometimes asked, “Why are costs so high, when the population is not increasing, and may even be decreasing?” The answer is that costs to maintain municipal services relate only marginally to the size of our population.

Streets, parks, water and sewer pipes, public swimming pools and tennis courts, trails, and facilities cost the same to provide and maintain whether few or many people use them. Fire Department costs are driven by the number of fire halls, which in turn relates to geography and coverage, not to the number of people living in the houses. Police costs actually rise if there are empty houses because these attract vandalism and burglary. West Vancouver is a well-established community with a fully developed utility and street system, a very high number of parks and trails, two community centres, and many sports fields. The costs to maintain these continues to rise with inflation, and as fewer and fewer people can afford to live in the community, the cost per capita for maintaining all these things inevitably goes up.

West Vancouver has been slowly losing population for years, and for years the solution to lowering the taxes per capita was to cut costs. The inevitable result was that assets were left to deteriorate, which is why West Vancouver's deferred maintenance problem is so large. Of course, the alternate solution is to increase West Vancouver's population so that more people can live here and help pay for the community services. Along with a much more vibrant community, this in itself would cause per capita costs to go down.

Instead, compared to the rest of the Lower Mainland, West Vancouver has been very slow to welcome any form of densification or development. This is a major factor contributing to higher taxes and costs. A closer look at what really drives municipal costs in this municipality is needed to break this down further. The majority of municipal costs are driven by a few important factors, all of which have a strong effect on costs in the District of West Vancouver:

Density

It is much cheaper to provide municipal services to denser forms of development (strata and apartments) than to less dense forms (single-detached dwellings). This is because most municipal costs are linear: pipes and roads, obviously, and less obvious things like parks, police, fire, and even planning. Density makes for efficiency in service delivery. Conversely, the more spread out everything is, the more it costs to provide the services. West Vancouver has some of the most eccentric and spread out development in the Lower Mainland, with numerous cul-de-sacs, large lot sizes, and large houses driving high service demands. The same population living in more compact housing forms could be provided with municipal services at far less expense.

Geography

Building and maintaining a road, a trail, or a water pipe, up the side of a mountain or down onto a beachfront, is quite a bit more costly per metre than building the same infrastructure on flat, level terrain. West Vancouver has probably the most challenging geography in the Lower Mainland—it is costly to provide and maintain services here. The District's long, narrow shape, steep terrain, waterfront subject to flooding, and houses built on cliffs and other challenging places make it very difficult and expensive to keep a functioning water, sewer, and road system intact.

Age of infrastructure

Municipalities like Surrey and Burnaby, where ongoing development is common, get many of their older infrastructure replaced and made new by developers. Older municipalities like the City of Vancouver, New Westminster, and West Vancouver have to bear all the costs of maintenance and replacement for aging infrastructure “in-house,” and our budgets and tax rates reflect that. All municipalities are playing catch-up on asset management, but some of us have a lot more to catch up on than others. Not only is Surrey's infrastructure mostly new, but their practice has been to redevelop it. For instance, Port Kells used to be a rural area, but it now has many townhouses. It's doubtful the same type of development will ever happen in West Vancouver.

Level of service

Everyone realizes that different communities provide different levels of service, but most don't really acknowledge what this means for costs. West Vancouver provides a very high level of service for things like community centres and sports programs, the library, the Seawalk, and over 150 parks. Many of these are regional draws, comparable to what larger communities such as Richmond, Burnaby, and the City of Vancouver provide. In addition to the obvious costs, there are hidden costs to provide enhanced services, such as providing a local police force and a local bus service. To support these local services, the District faces HR, legal, communications, and administration costs. These costs are absorbed by TransLink (buses) and RCMP (police) in most other Lower Mainland communities.

North Shore “premium”

In the Lower Mainland, it is quite common for contractors to charge up to 30% extra to provide services on the North Shore. Anything the District buys on a contract that involves transporting materials or moving workers to sites on the North Shore will cost more than in other parts of the Lower Mainland because of the traffic delays created by the North Shore transportation system. Contractors, whose operations generally are not located on the North Shore, require compensation for the extra cost of getting here, and (particularly) for the extra cost for their workers to get home at the end of the day. Indeed, we have been told that jobs on the North Shore are routinely refused for exactly this reason.

Lack of industry

On top of these factors, which drive up costs for West Vancouver, there is an additional factor that affects residential taxes. That is the proportionate share of the overall taxes that the residential properties in West Vancouver must pay. Almost all the other Lower Mainland municipalities with waterfront have port industry on that waterfront. These major industrial properties pay a very high proportion of the total municipal tax bill, often as much as 20%. Tax on light industrial (warehouse) properties and commercial (retail and office) properties generally contribute at least another 20–30%. So, outside of West Vancouver, 40–50% of municipal taxes are not being paid by homeowners. West Vancouver has no major or light industrial properties, and a very small commercial tax base, leaving the tax burden to be carried by the homeowner.

Community Charter

While the factors mentioned above (unique geography, spread-out development, high levels of service, lack of port industry) cause costs in West Vancouver to be higher, it should be noted that these same factors contribute to the high property values enjoyed by this community. Without an increased population base, costs for services per capita will inevitably continue to be significantly higher here than in other communities.

Cost Drivers Common to Metro Vancouver Local Governments

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

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

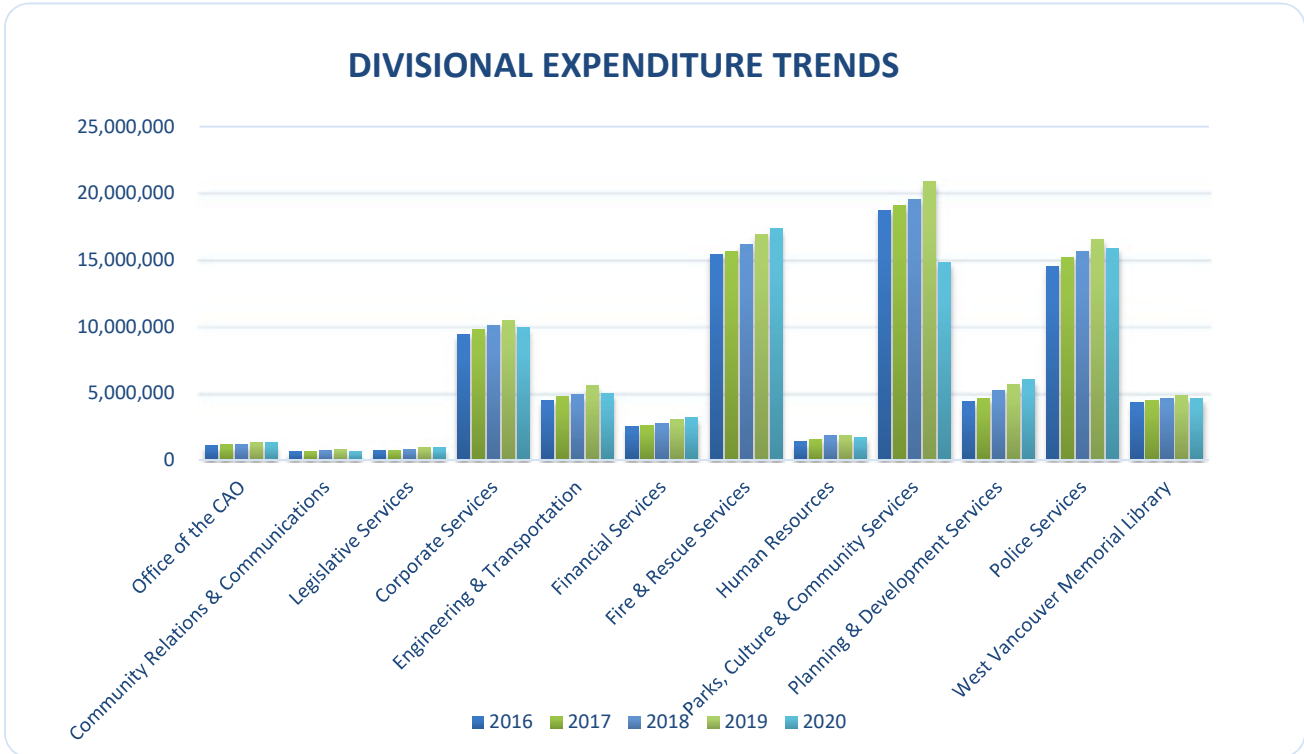
There is growing recognition of the need to determine the future costs and timing to replace aging infrastructure. Of particular focus is the local underground infrastructure in the water and sewer utilities, which has resulted in an acceleration of those capital programs in most Lower Mainland municipalities.

Provincial downloading is also affecting municipal costs and budgets, particularly in the area of affordable housing and daycare for young children. Although housing, and education (of which daycare is a part), are senior government responsibilities, the problems caused by inadequate housing and lack of daycare spaces are local. Therefore, many municipalities, West Vancouver included, are expending considerable resources on trying to provide housing and daycare spaces for underserved groups.

Finally, in 2019, the Province has again downloaded costs onto the municipal level, this time through direct property and payroll taxation. With the establishment of the provincial Employer Health Tax, Additional School Tax, and Speculation and Vacancy Tax, West Vancouver taxpayers, in particular, have been impacted by increased taxation. The Additional School Tax is based on assessed property values, so West Van homeowners are affected because of the high assessed values here. West Vancouver also has the highest rate of unoccupied homes in Metro Vancouver, so Speculation and Vacancy Tax affects the District's taxpayers more.

DIVISIONAL EXPENDITURE TRENDS

The following charts indicate a five-year trend in our General Fund divisional operations, and the proportionate share for each in 2020.





2021 General Fund Financial Plan Overview

GENERAL FUND SUMMARY

General Fund Budget

2021	2020	2019
Annual Budget	Year End Actual	Year End Actual

REVENUE

¹ General Taxation	81,058,604	77,552,908	75,226,557
Fees and Charges	8,771,304	9,247,808	16,351,814
Licences and Permits	7,300,907	7,133,190	7,080,511
Other Revenue	9,841,790	12,580,310	12,140,670
Government Grants	1,113,793	6,383,709	1,387,043
² Other Transfers	10,263,895	1,997,647	5,065,342
³ Extraordinary Items	1,150,000	18,005,571	219,000
	119,500,293	132,901,142	117,470,938

EXPENSES

⁴ Office of the CAO, Community Relations & Communications, Legislative Services	3,924,918	2,930,625	3,130,122
Corporate Services	11,192,737	9,906,233	10,460,431
Engineering & Transportation	5,770,560	5,025,116	5,590,071
Financial Services	3,397,055	3,212,909	3,054,869
Fire & Rescue Services	17,897,292	17,356,754	16,913,784
⁵ Human Resources	2,176,071	1,742,940	1,845,437
Parks, Culture & Community Services	15,519,459	14,802,680	20,884,960
⁶ Planning & Development Services	6,936,030	6,055,436	5,658,833
Police Services	17,371,943	15,840,989	16,585,530
West Vancouver Memorial Library	4,996,718	4,618,898	4,829,222
⁷ General Government	18,592,494	20,385,000	13,010,811
	107,775,276	101,877,579	101,964,070
Asset Levy Transfer to Asset Reserves	10,725,017	12,365,942	14,750,000
Extraordinary Items			
Net Land Sales Transfer to Land Reserve	1,000,000	2,833,662	-
	119,500,293	132,145,782	116,933,070
YEAR END (DEFICIT) / SURPLUS	-	755,360	537,868

Proposed Property Tax Increase 1.48%

Proposed Asset Levy Increase 2.50%

¹ Includes the proposed property tax and Asset 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.

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. 2021 Budget includes a provision for the COVID-19 Safe Restart Grant from the Province of BC.

³ Projected land sales

⁴ 2021 budget includes funding for the District to support regional initiatives

⁵ 2021 budget includes consolidation of District training budgets

⁶ A significant portion of the year-over-year expense increase is related to new FTE's supporting Council strategic initiatives.

⁷ 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.

REVENUE SUMMARY

General Fund Budget

	2021 Annual Budget	2020 Year End Actual	2019 Year End Actual
GENERAL TAXATION			
¹ Municipal Taxes	79,623,596	76,187,261	73,850,266
Specified Area	507,008	507,008	507,008
Grants in Lieu	928,000	858,639	869,283
	81,058,604	77,552,908	75,226,557
FEES AND CHARGES			
Police Services	195,000	144,822	170,898
Engineering & Transportation	574,000	559,268	670,682
Parks, Culture & Community Services	4,876,404	5,136,630	12,295,584
Library Services	72,400	45,898	91,261
First Nations Band	2,701,000	2,700,988	2,511,250
Fire & Rescue Services	194,500	306,923	245,693
Other Misc. Fees - Bylaws and General Admin	158,000	353,280	366,448
	8,771,304	9,247,808	16,351,814
LICENCES AND PERMITS			
Business Licences	1,432,424	1,375,634	1,378,765
Inspection Permits	4,401,300	4,327,966	4,479,472
Other Permits & Licences	1,467,183	1,429,590	1,222,274
	7,300,907	7,133,190	7,080,511
OTHER REVENUE			
Administration Fees (Transit/Utilities)	1,202,182	1,053,700	1,049,277
Interest on Investments	1,386,000	3,590,909	3,883,153
Tax Penalties & Interest	1,078,261	1,254,810	1,135,631
Library Contributions	253,184	284,211	226,533
Taylor Way Lease	274,514	281,243	269,752
Leases & Rentals	1,887,255	1,983,712	2,017,236
Miscellaneous	428,475	190,903	428,755
Third Party Contributions	3,331,919	3,940,823	3,130,333
	9,841,790	12,580,310	12,140,670
GOVERNMENT GRANTS			
Provincial Traffic Fine Revenue Sharing	692,370	832,603	758,269
Library	149,250	178,821	162,147
Other	272,173	5,372,285	466,628
	1,113,793	6,383,709	1,387,043
OTHER TRANSFERS			
Operating Reserves	10,263,895	1,997,647	5,065,342
	10,263,895	1,997,647	5,065,342
EXTRAORDINARY ITEMS			
Amenity Contribution	-	15,140,000	219,000
Land Sales	1,150,000	2,865,571	-
	1,150,000	18,005,571	219,000
TOTAL REVENUE	119,500,293	132,901,142	117,470,938

¹ General Taxation revenue includes the proposed property tax, asset levy, and new taxation dollars from development.

DIVISIONAL REVENUE SUMMARY

General Fund Budget

2021	2020	2019
Annual Budget	Year End Actual	Year End Actual

	2021	2020	2019
OFFICE OF THE CAO, COMMUNITY RELATIONS & COMMUNICATIONS, LEGISLATIVE SERVICES			
Legislative Services	17,000	14,401	25,698
	<u>17,000</u>	<u>14,401</u>	<u>25,698</u>
CORPORATE SERVICES			
Facilities Management	1,483,207	1,596,531	1,611,595
Bylaw Enforcement	1,797,357	1,688,886	1,733,777
Lands, Legal and First Nations	525	525	-
	<u>3,281,089</u>	<u>3,303,507</u>	<u>3,345,373</u>
ENGINEERING & TRANSPORTATION			
Engineering Services	828,500	799,604	977,519
Roads and Traffic	152,700	147,391	165,217
	<u>981,200</u>	<u>946,995</u>	<u>1,142,736</u>
FINANCIAL SERVICES			
Finance	-	4,035	4,632
Taxes and Utilities	65,000	78,470	68,040
Purchasing and Risk Management	15,000	19,590	36,137
	<u>80,000</u>	<u>102,096</u>	<u>108,809</u>
FIRE & RESCUE SERVICES			
Fire Prevention	194,500	290,100	228,835
Emergency Services	-	28,822	16,858
	<u>194,500</u>	<u>318,923</u>	<u>245,693</u>
PARKS, CULTURE & COMMUNITY SERVICES			
Community Services	3,674,240	3,982,498	10,186,370
Parks Maintenance	786,684	890,946	963,758
Cultural Services	467,480	323,162	1,210,241
	<u>4,928,404</u>	<u>5,196,606</u>	<u>12,360,368</u>
PLANNING & DEVELOPMENT SERVICES			
Planning and Development	981,300	1,033,061	681,955
Permits and Inspections	4,467,800	4,424,656	4,569,603
Planning Recoverable Projects	766,550	641,138	424,837
	<u>6,215,650</u>	<u>6,098,854</u>	<u>5,676,394</u>
POLICE SERVICES			
Chief Constable's Office	-	23,578	-
Administration Branch	109,000	95,649	153,380
Operations Branch	860,324	978,160	887,535
	<u>969,324</u>	<u>1,097,387</u>	<u>1,040,915</u>
WEST VANCOUVER MEMORIAL LIBRARY			
Administration	232,900	214,420	273,281
Service Delivery	-	-	1,892
Operations Support	400	-	-
External Funding	255,434	312,340	241,606
	<u>488,734</u>	<u>526,760</u>	<u>516,779</u>
DIVISIONAL REVENUE SUBTOTAL	<u>17,155,901</u>	<u>17,615,528</u>	<u>24,462,765</u>
NON-DIVISIONAL REVENUE	<u>102,344,392</u>	<u>115,285,615</u>	<u>93,008,172</u>
TOTAL REVENUE	<u>119,500,293</u>	<u>132,901,142</u>	<u>117,470,938</u>

DIVISIONAL EXPENSE SUMMARY

General Fund Budget

2021	2020	2019
Annual Budget	Year End Actual	Year End Actual

OFFICE OF THE CAO, COMMUNITY RELATIONS & COMMUNICATIONS, LEGISLATIVE SERVICES

Mayor and Council	566,331	543,884	564,069
Chief Administration Officer	1,392,083	766,094	813,707
Communications	901,688	681,445	796,188
Legislative Services	1,064,817	939,202	956,158
	<u>3,924,918</u>	<u>2,930,625</u>	<u>3,130,122</u>

CORPORATE SERVICES

Information Technology	4,027,069	3,520,756	3,687,068
Facilities Management	4,985,511	4,275,337	4,676,649
Emergency Planning	327,000	342,298	391,573
Bylaw Enforcement	1,273,451	1,188,883	1,132,861
Lands, Legal and First Nations	579,706	578,958	572,281
	<u>11,192,737</u>	<u>9,906,233</u>	<u>10,460,431</u>

ENGINEERING & TRANSPORTATION

Engineering Services	1,573,719	1,365,488	1,316,499
Roads and Traffic	4,196,841	3,659,627	4,273,572
	<u>5,770,560</u>	<u>5,025,116</u>	<u>5,590,071</u>

FINANCIAL SERVICES

Finance	2,059,582	1,940,289	1,842,835
Taxes and Utilities	505,585	459,558	433,027
Purchasing and Risk Management	831,887	813,062	779,008
	<u>3,397,055</u>	<u>3,212,909</u>	<u>3,054,869</u>

FIRE & RESCUE SERVICES

Administrative Support	840,428	815,732	815,032
Fire Prevention	867,859	832,091	733,157
Emergency Services	16,189,004	15,708,930	15,365,594
	<u>17,897,292</u>	<u>17,356,754</u>	<u>16,913,784</u>

HUMAN RESOURCES

Human Resources	1,682,972	1,263,577	1,391,066
Payroll Services	493,099	479,363	454,371
	<u>2,176,071</u>	<u>1,742,940</u>	<u>1,845,437</u>

PARKS, CULTURE & COMMUNITY SERVICES

Central Administration	622,139	635,341	616,600
Community Services	7,848,227	7,739,776	12,090,443
Parks Maintenance	5,830,896	5,120,767	5,597,456
Cultural Services	1,218,197	1,306,796	2,580,460
	<u>15,519,459</u>	<u>14,802,680</u>	<u>20,884,960</u>

DIVISIONAL EXPENSE SUMMARY...continued

General Fund Budget

	2021 Annual Budget	2020 Year End Actual	2019 Year End Actual
PLANNING & DEVELOPMENT SERVICES			
Planning and Development	3,610,013	2,919,673	2,932,118
Permits and Inspections	2,552,267	2,343,443	2,318,485
Planning Recoverable Projects	773,750	792,319	408,230
	<u>6,936,030</u>	<u>6,055,436</u>	<u>5,658,833</u>
POLICE SERVICES			
Chief Constable's Office	1,158,230	1,202,445	1,113,828
Administration Branch	5,390,316	5,316,023	5,194,287
Operations Branch	10,823,397	9,322,521	10,277,414
	<u>17,371,943</u>	<u>15,840,989</u>	<u>16,585,530</u>
WEST VANCOUVER MEMORIAL LIBRARY			
Administration	348,842	366,427	388,386
Service Delivery	3,778,666	3,406,918	3,678,792
Operations Support	613,776	533,213	521,379
Third Party	255,434	312,340	240,666
	<u>4,996,718</u>	<u>4,618,898</u>	<u>4,829,222</u>
DIVISIONAL EXPENSE SUBTOTAL	<u>89,182,782</u>	<u>81,492,579</u>	<u>88,953,259</u>
GENERAL GOVERNMENT	<u>18,592,494</u>	<u>20,385,000</u>	<u>13,010,811</u>
TOTAL EXPENSE	<u>107,775,277</u>	<u>101,877,579</u>	<u>101,964,070</u>

DEPARTMENTAL NET EXPENSE SUMMARY

General Fund Budget

	2021 Annual Budget			2020	2019
	Expenses	Revenues	Net	Net Actual	Net Actual
Office of the CAO, Community Relations & Communications, Legislative Services	3,924,918	17,000	3,907,918	2,916,225	3,104,425
Corporate Services	11,192,737	3,281,089	7,911,648	6,602,726	7,115,058
Engineering & Transportation	5,770,560	981,200	4,789,360	4,078,121	4,447,335
Financial Services	3,397,055	80,000	3,317,055	3,110,813	2,946,060
Fire & Rescue Services	17,897,292	194,500	17,702,792	17,037,831	16,668,091
Human Resources	2,176,071	-	2,176,071	1,732,940	1,845,437
Parks, Culture & Community Services	15,519,459	4,928,404	10,591,055	9,606,074	8,524,591
Planning & Development Services	6,936,030	6,215,650	720,380	(43,419)	(17,562)
Police Services	17,371,943	969,324	16,402,619	14,743,602	15,544,615
West Vancouver Memorial Library	4,996,718	488,734	4,507,984	4,092,138	4,312,444
Net Divisional Subtotal	89,182,782	17,155,901	72,026,881	63,877,052	64,490,494
General Government	18,592,494	90,469,375	(71,876,881)	(94,900,615)	(79,997,361)
Net Expense Subtotal	107,775,276	107,625,276	150,000	(31,023,564)	(15,506,868)
Asset Levy Transfer to Asset Reserves	10,725,017	10,725,017	-	12,365,942	14,750,000
Transfer to Amenity Contributions Fund	-	-	-	15,068,600	219,000
Net Land Sales Transfer to Land Reserve	1,000,000	1,150,000	(150,000)	2,833,662	-
Net Total	119,500,293	119,500,293	-	(755,360)	(537,868)

GENERAL GOVERNMENT EXPENSES

General Fund Budget

	2021 Annual Budget	2020 Year End Actual	2019 Year End Actual
GENERAL GOVERNMENT			
Severance and Collective Bargaining	198,687	693,806	221,335
Legal	609,948	219,873	697,737
Property & Liability Insurance	1,040,000	949,017	952,493
Fiscal Services	2,053,686	1,874,657	2,214,762
Grants-In-Aid	491,770	451,455	473,155
¹ One-time Initiatives	8,018,632	599,186	1,150,374
² Election	180,000	-	-
Third Party Works	2,588,169	3,239,898	2,744,009
Other Transfers			
Endowment Fund - Taylor Way Lease	274,514	281,243	268,735
Endowment Fund - Wetmore Revenue	116,000	116,000	116,000
Endowment Fund - Physiotherapy Clinic Rent	43,000	36,772	38,487
Debt Retirement Reserve - Community Centre Rentals	832,900	829,195	869,950
Intrafund Debt Retirement	178,261	178,261	-
³ Election Reserve	80,000	80,000	80,000
⁴ Interest on Reserves	788,400	1,986,416	2,703,502
UBCM Community Works Funding	189,219	182,219	371,410
COVID-19 Safe Restart Reserve	-	5,068,000	-
Other Transfers	-	2,972,768	(42,126)
Capital Reserves - Artificial Turf	79,308	97,255	146,718
Business Improvement Area	500,000	500,000	500,000
⁵ Provisional Fringe Benefit Expenditures	330,000	28,978	(495,729)
	18,592,494	20,385,000	13,010,811

Notes:

1 This budget is for one-time items and the amount fluctuates each year depending on needs and available funds from operating reserves. The 2021 budget includes a provision for the COVID-19 Safe Restart Grant from the Province of BC.

2 If operating budget is not required in 2021, funding will be transferred to the Election Reserve for use in a future election year

3 Annual contribution to the Election Reserve for use in a future election year

4 Decrease in transfer of interest income earned on reserves due to anticipated lower interest rates

5 This provision is to account for higher than expected fringe benefit costs. Reserves funds are used to cover overages.

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	13.40	7.00	20.40	0.60	-	0.60	14.00	7.00	21.00
Corporate Services	General Tax Levy	11.00	44.60	55.60	-	1.80	1.80	11.00	46.40	57.40
<i>Engineering & Transportation</i>	General Tax Levy									
▪ <i>Engineering Services & Roads</i>	General Tax Levy	11.95	19.65	31.60	-	-	-	11.95	19.65	31.60
▪ <i>Shared Services</i>	General Tax Levy	2.00	13.00	15.00	-	-	-	2.00	13.00	15.00
Financial Services	General Tax Levy	11.00	16.40	27.40	-	2.40	2.40	11.00	18.80	29.80
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
▪ <i>Permanent Program Staff</i>	Fee-for-service	-	1.00	1.00	-	2.00	2.00	-	3.00	3.00
Planning & Development Services	General Tax Levy	16.00	32.00	48.00	-	-	-	16.00	32.00	48.00
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	127.35	408.65	536.00	3.80	45.10	48.90	131.15	453.75	584.90
Capital Maintenance	Capital Funding	-	7.55	7.55	-	-	-	-	7.55	7.55
Third Party Works	External Recovery	-	13.00	13.00	-	-	-	-	13.00	13.00
West Vancouver Police	External Recovery	-	10.00	10.00	-	-	-	-	9.00	9.00
▪ <i>Secondments</i>	External Recovery	-	5.00	5.00	-	-	-	-	5.00	5.00
▪ <i>Assignments</i>	External Recovery	-	5.00	5.00	-	-	-	-	5.00	5.00
	External Recovery	-	28.00	28.00	-	-	-	-	27.00	27.00
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	15.60	18.95	-	-	-	3.35	15.60	18.95
Solid Waste Utility	Fee-for-service	1.85	3.25	5.10	-	-	-	1.85	3.25	5.10
▪ <i>Engineering & Transportation</i>	Fee-for-service	1.85	1.25	3.10	-	-	-	1.85	1.25	3.10
▪ <i>Parks, Culture & Community Services</i>	Fee-for-service	-	2.00	2.00	-	-	-	-	2.00	2.00
Water Utility	Fee-for-service	1.85	11.95	13.80	-	-	-	1.85	11.95	13.80
	Fee-for-service	7.05	36.79	43.84	-	2.27	2.27	7.05	39.06	46.11
TOTAL DISTRICT PERMANENT EMPLOYEES		134.40	480.99	615.39	3.80	47.37	51.17	138.20	527.36	665.56

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, 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 (FTE) equals one employee working full time hours
- Various departments have budgets for casual staff. Casual pools are not FTE counted and may vary year-over-year based on operational requirements

STAFFING CHANGES

DISTRICT PERMANENT EMPLOYEES	Funding Source	2020 Total	2020 Adjustments		2020 Revised	2021 Changes			2021 Total
			Transfers	Other		Transfers	Other	Total	
GENERAL FUND									
Administration	General Tax Levy	17.60	-	0.40	18.00 ^e	-	3.00	3.00 ^{i,j,k}	21.00
Corporate Services	General Tax Levy	56.80	0.60	-	57.40 ^a	-	-	-	57.40
Engineering & Transportation	General Tax Levy								
▪ Engineering Services & Roads	General Tax Levy	30.60	-	-	30.60	-	1.00	1.00 ^l	31.60
▪ Shared Services	General Tax Levy	14.00	-	-	14.00	-	1.00	1.00 ^m	15.00
Financial Services	General Tax Levy	27.40	0.40	-	27.80 ^b	-	2.00	2.00 ^{n,o}	29.80
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	115.16	-	-	115.16	-	-	-	115.16
▪ Permanent Program Staff	Fee-for-service	3.00	-	-	3.00	-	-	-	3.00
Planning & Development Services	General Tax Levy	41.00	-	1.00	42.00 ^f	-	6.00	6.00 ^{p,q,r,s,t,u}	48.00
West Vancouver Memorial Library	General Tax Levy	42.60	-	-	42.60	-	-	-	42.60
West Vancouver Police Services	General Tax Levy	96.34	-	-	96.34	-	-	-	96.34
	General Tax Levy	569.50	1.00	1.40	571.90	-	13.00	13.00	584.90
Capital Maintenance	Capital Funding	7.15	0.40		7.55^c				7.55
Third Party Works	External Recovery	13.00	-	-	13.00	-	-	-	13.00
West Vancouver Police	External Recovery								
▪ Secondments	External Recovery	10.00	-	-	10.00	(1.00)	-	(1.00) ^h	9.00
▪ Assignments	External Recovery	5.00	-	-	5.00	-	-	-	5.00
	External Recovery	28.00	-	-	28.00	(1.00)	-	(1.00)	27.00
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	18.18	0.02	0.75	18.95 ^{c,g}	-	-	-	18.95
Solid Waste Utility	Fee-for-service	6.22	(1.12)	-	5.10 ^{c,d}	-	-	-	5.10
Water Utility	Fee-for-service	13.85	(0.30)	0.25	13.80 ^{c,g}	-	-	-	13.80
	Fee-for-service	46.51	(1.40)	1.00	46.11	-	-	-	46.11
DISTRICT PERMANENT EMPLOYEES		651.16	-	2.40	653.56	(1.00)	13.00	12.00	665.56

2020 Changes:

FTE Transfers - No Additional Cost

- ^a New 0.6 FTE Facilities Maintenance Worker position for the Ice Arena to support the ice season. This position was funded from the temporary staff coverage budget.
- ^b Information Clerk position uplifted from part-time 0.6 FTE to full-time 1.0 FTE. The uplift was funded from the seasonal staff coverage budget.
- ^c Staff reallocation between utility funds and capital maintenance.
- ^d 1.0 FTE Solid Waste Utility staff reduction

New FTEs:

- ^e Mayor Assistant position uplifted from part-time 0.6 FTE to full-time 1.0 FTE to due increased workload.
- ^f New position, 1.0 FTE Junior Land Development Engineer, created from Planning & Development Services reorganizational
- ^g New position, 1.0 FTE Flusher Truck Operating created as service will no longer be contracted out and performed by the District instead. Funded 75/25 by Sewer & Drainage Utility and Water Utility.

2021 Changes:

FTE Transfers - No Additional Cost

- ^h 1.0 FTE secondment reduction

New FTEs:

- Administration**
 - ⁱ 1.0 FTE Committee/Policy Coordinator to support the District's corporate administration program and provide proactive management of District policies.
 - ^j 1.0 FTE Communications Assistant to meet increasing demands for online and media content.
 - ^k 1.0 FTE Environmental Manager to progress the District's emissions reduction, natural asset protection, and environmental initiatives forward.
- Engineering & Transportation**
 - ^l 1.0 FTE Engineering Assistant II to carry out additional operational programs.
 - ^m 1.0 FTE Sign Shop to meet increasing signage demand and to continue to support other departments.
- Financial Services**
 - ⁿ 1.0 FTE Purchasing Clerk to meet work volume increases and to provide online services.
 - ^o 1.0 FTE Business Manager to provide financial support to various Divisions and strengthen corporate financial planning processes.
- Planning & Development Services**
 - ^p 1.0 FTE Senior Planner of Urban Design to execute Council's sustainability and housing strata plan.
 - ^q 1.0 FTE Planning Technician to process increased planning applications and development proposals.
 - ^r 1.0 FTE Plans Examiner III to process increased number of larger, more complex, building permit applications.
 - ^s 1.0 FTE Community Planner to carry out heritage planning initiatives and Council's objectives related to implementation of the OCP to deliver "missing middle" housing.
 - ^t 1.0 FTE Environmental Protection Officer required as the District establishes Development Permit Areas for wildfire hazards and coastal flooding.
 - ^u 1.0 FTE Land Development Technician to process increased development applications received each year.

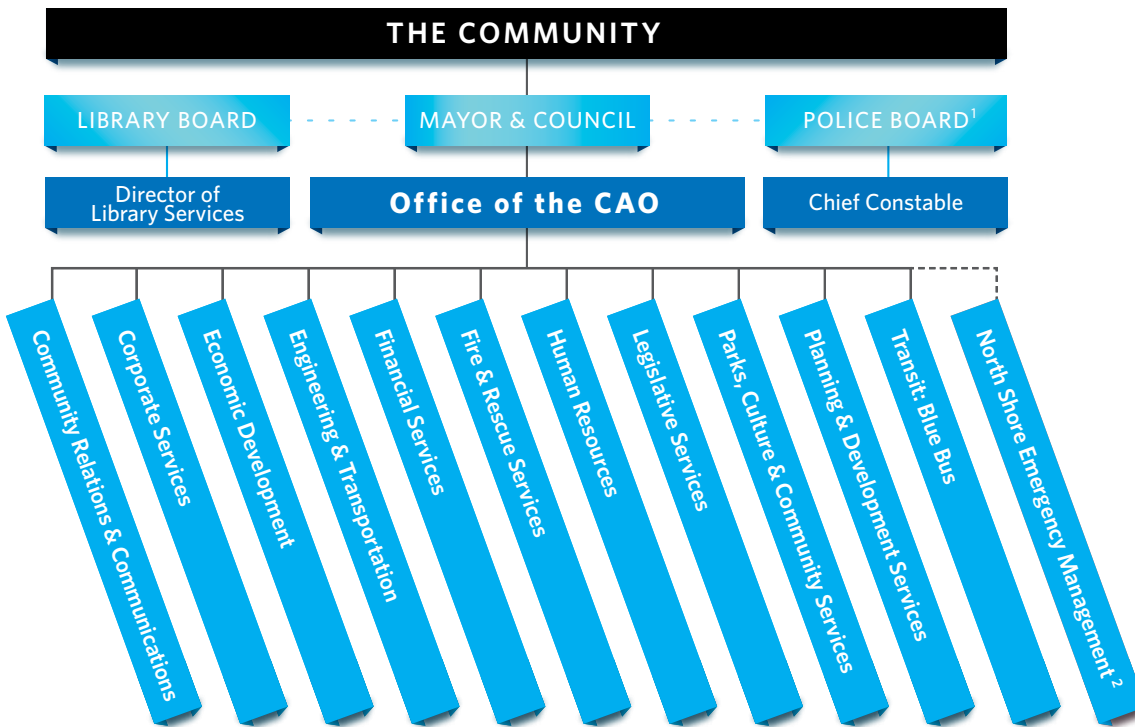


Divisional Operations

OFFICE OF THE CHIEF ADMINISTRATIVE OFFICER

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) also manages the District’s interests on intergovernmental issues.

The 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 ensures that the organization is operating at optimal levels and provides leadership and direction to executive committee members on development and execution of divisional and departmental work plans, while creating the working environment to allow the executive committee to successfully fulfill their roles.



¹Police services are provided by the West Vancouver Police Department, an independent municipal police department, which operates under the governance of the Police Board appointed by Council, as per the BC Police Act (RSBC 1996, chapter 367).

²North Shore Emergency Management (NSEM) is an intermunicipal agency providing emergency management services for the District of West Vancouver, City of North Vancouver and District of North Vancouver.

2020 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- guided processes 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
- provided oversight for Cypress Village area development plan as it moves to public engagement

Local Economy

- provided oversight for the development of the Horseshoe Bay Local Area Plan
- provided oversight for the development of measures to support local businesses during the COVID-19 pandemic, including the Temporary Outdoor Patio Program



Climate Change & Nature

- continued to guide the response to meet Council’s climate change targets, including policy updates, bylaw amendments, and operational measures
- guided the development of measures responding to sea level rise, including the implementation of a development permit area for flood construction levels and foreshore protection
- guided the development of measures responding to the threat of climate change, including a development permit area for the wildfire interface

Mobility

- working with our partners, guided initiatives to implement recommendations of the NXSTPP (Next Step)

Municipal Service

- provided oversight to ensure essential services and operations continued safely in compliance with Provincial Health Orders

Social Well-being

- continued to oversee initiatives that support the social well-being of our community by enhancing cultural, health, recreational, and socially supportive programs, including virtual programing, meals for families in need, and shower program for individuals experiencing homelessness

2020 OPERATIONAL ACCOMPLISHMENTS

- continued to provide essential services while re-opening facilities and programs in a phased manner
- oversaw the transition of service delivery methods with a focus on health and safety
- oversaw extensive budget review and revisions in a time of reduced revenue and economic uncertainty
- conducted comprehensive review of all service areas to ensure maximum efficiency of service delivery
- responded to emerging Council priorities, including Navy Jack House

2021 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- provide oversight for the development of opportunities to increase the number of units of purpose-built rental housing, including accessible units
- oversee implementation of the Neighbourhood Character Working Group recommendations as policies and guidelines for single-family neighbourhoods
- continue providing oversight for Cypress Village area development plan as it moves through public engagement



Local Economy

- oversee the completion of the Horseshoe Bay Local Area Plan
- oversee the development of economic recovery plans, and continue to provide economic development support to businesses
- strengthen relationships with the business community

Climate Change & Nature

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

Mobility

- oversee the update of the Strategic Transportation Plan to create a Mobility Plan
- collaborate with the North Shore municipalities, First Nations, and regional, provincial, and federal agencies to reduce traffic congestion and improve transit options on the North Shore
- oversee the review and implementation of alternative forms of transportation, including active transportation and micro-mobility

Municipal Services

- deliver a budget that continues to respond to the pandemic and the ongoing priority to provide high-quality services
- continue to review current services and staffing levels and optimize our processes in order to ensure District services are appropriate and delivered in an effective and efficient manner

Social Well-being

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

2021 OPERATIONAL INITIATIVES

- ensure continued safe delivery of essential services in accordance with Provincial Health Orders
- direct the development of work plans for all divisions to reflect and execute Council's Strategic Plan
- oversee implementation of technology solutions to deliver services, track progress of initiatives, and improve transparency
- oversee response to emerging issues arising from various sources

OFFICE OF THE CAO

Net Divisional Expenses

	Budget 2021		Actual 2020		Actual 2019	
	%	\$	%	\$	%	\$
Revenue						
		-				-
Expenses						
Mayor and Council						
Salaries & Benefits	91.81%	519,958	93.73%	509,791	88.27%	497,877
Supplies & Other Expenses	7.66%	43,373	6.27%	34,094	11.73%	66,192
Professional & Consulting	0.53%	3,000	-	-	0.00%	-
	100.00%	566,331	100.00%	543,884	100.00%	564,069
¹ Office of the CAO						
Salaries & Benefits	65.07%	905,783	90.77%	695,365	90.39%	735,528
Supplies & Other Expenses	4.76%	66,300	7.37%	56,460	8.66%	70,500
² Professional & Consulting	30.17%	420,000	1.24%	9,470	0.94%	7,680
Recoveries & Allocations	0.00%	-	0.63%	4,799	0.00%	-
	100.00%	1,392,083	100.00%	766,094	100.00%	813,707
Net Divisional Expenses						
Mayor and Council	28.92%	(566,331)	41.52%	(543,884)	40.94%	(564,069)
Chief Administrative Officer	71.08%	(1,392,083)	58.48%	(766,094)	59.06%	(813,707)
	100.00%	(1,958,414)	100.00%	(1,309,978)	100.00%	(1,377,776)

¹ Includes costs for Economic Development and Environmental Management portfolios

² 2021 budget includes funding for the District to support regional initiatives

COMMUNITY RELATIONS & COMMUNICATIONS



The Community Relations & Communications Division creates and administers integrated programs to keep residents informed of, and engaged with, District projects, policies, services, and events.

Community Relations is a liaison and point of contact between individuals, businesses, and organizations, and District staff. Working with other District divisions, Community Relations proactively identifies and responds to residents' questions and concerns and provides them with current information about municipal projects and services. This department also advocates for residents who are impacted by projects undertaken by external agencies, such as Metro Vancouver and BC Hydro.

Communications provides information to residents, stakeholders, and media, and responds to media requests for information and interviews. Working with other District divisions, this department plans and oversees execution of coordinated communications projects, and also provides graphic design services in support of District publications, community engagement, marketing, events, advertising, online tools, and sign plans.

Community Engagement administers a suite of District websites, social media channels, and digital communications and engagement platforms. Working with other divisions, this department plans and oversees execution of community engagement on District projects and initiatives.

This division is also responsible for communications during emergencies and for the majority of internal staff communications.



2020 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- provided communications and engagement support for the 2195 Gordon housing proposal
- provided communications and engagement support for the Upper Lands/Cypress Village planning process
- supported communications and engagement efforts of the Neighbourhood Character Working Group

Local Economy

- provided communications and engagement support for Horseshoe Bay Local Area Plan
- supported programs implemented to assist local businesses impacted by COVID-19 restrictions

Climate Change & Nature

- provided communications support for implementation of Council's Climate Emergency deliverables
- supported the Community Wildfire Plan, North Shore Sea Level Rise engagement, and Wildfire and Flood Construction Level Development Permit Areas
- supported communications and engagement efforts of the Coastal Marine Management Plan Working Group

Mobility

- provided communications support for a suite of actions to improve movement of goods and people across the North Shore, with a focus on Shared Streets and Slow Streets

Municipal Services

- shifted and adapted the District's community engagement, consultation, and communication to virtual platforms, leveraging technology

Social Well-being

- provided communications and media support for a suite of programs to support vulnerable citizens during the pandemic
- provided communications and engagement support for the Arts and Culture Facility site identification process
- provided communications and engagement support for planning next steps for Klee Wyck Park
- provided support for planning the next steps for Navy Jack House
- continued supporting communication and fundraising efforts for West Vancouver Place for Sport
- provided communications support for the Interim Youth Hub

2020 OPERATIONAL ACCOMPLISHMENTS

- working in close collaboration with provincial and other agencies, supported the gathering and dissemination of critical information related to health and safety, and accompanying changes to the provision of municipal services
- supported transformation of business processes in response to the COVID-19 pandemic
- developed a virtual platform for community meetings, Council meetings, and community engagement
- implemented email notification processes for the commercial districts of Ambleside, Dundarave, and Horseshoe Bay to keep business operators and residents informed of local capital works and District initiatives
- continued to advocate for and provide information to residents impacted by major development or infrastructure work

2021 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- continue to support the 2195 Gordon housing project
- continue to provided communications and engagement support for the Upper Lands/Cypress Village planning process
- provide communications and engagement support for a variety of policies and guidelines implementing the recommendations of the Neighbourhood Character Working Group report

Local Economy

- continue to support the Horseshoe Bay Local Area Plan
- provide communications support for economic recovery plans for local businesses

Climate Change & Nature

- continue to provide support for implementation of Council's Climate Emergency deliverables
- continue to provide support for the Community Wildfire Protection Plan and Flood Construction Level Development Permit Area
- continue to support the communications and engagement efforts of the Coastal Marine Management Plan Working Group

Mobility

- provide communications and engagement support for a suite of active transportation initiatives

Municipal Services

- continuing to pursue excellence in community engagement, consultation, and communication, with a focus on leveraging technology

Social Well-being

- provide communications support for a suite of programs developed to assist vulnerable citizens during the pandemic
- continue to provide communications and engagement support for Arts & Culture Centre site identification engagement
- support communications and engagement to plan the next steps for Klee Wyck Park
- continue to provide communications and engagement support with respect to planning the future of Navy Jack House
- continue to support communication and fundraising efforts for West Vancouver Place for Sport

2021 OPERATIONAL INITIATIVES

- working in close collaboration with provincial and other agencies, continue to support the gathering and dissemination of critical information related to health and safety, and the accompanying changes to the provision of municipal services
- continue to support the transformation of business processes in response to COVID-19
- support the budget engagement and communication program
- support operational work plans for all divisions
- continue to implement email notification processes in neighbourhoods to keep business operators and residents informed of local capital works and District initiatives
- continue to advocate for and provide information to residents impacted by major development or infrastructure work
- working with Community Services and Information Technology Services, begin work to develop a new website that improves visitor access to District information and services, including registering for activities and programs
- continue to enhance community engagement programs and reporting for all divisions
- 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 2021		Actual 2020		Actual 2019	
	%	\$	%	\$	%	\$
Revenue						
		-				-
Expenses						
Community Relations & Communications						
Salaries & Benefits	94.71%	853,990	94.90%	646,668	91.37%	727,480
Supplies & Other Expenses	4.74%	42,698	5.10%	34,777	7.35%	58,535
Professional & Consulting	0.55%	5,000	0.00%	-	1.28%	10,173
	100.00%	901,688	100.00%	681,445	100.00%	796,188
Net Divisional Expenses						
Communications	100.00%	(901,688)	100.00%	(681,445)	100.00%	(796,188)
	100.00%	(901,688)	100.00%	(681,445)	100.00%	(796,188)

COMMUNITY RELATIONS & COMMUNICATIONS

Key Performance Indicators

KEEPING RESIDENTS INFORMED AND ENGAGED WITH DISTRICT PROJECTS, POLICIES, SERVICES, AND EVENTS

SUPPORTING SERVICE PRIORITIES

Community Relations	Communications	Engagement						
	DIVISIONAL GOALS							
	1. Provide support and leadership for comprehensive community engagement							
	2. Ensure that residents receive accurate, timely, and relevant information							
	3. Provide communications support for implementation of District plans and policies							
	DIVISIONAL STRATEGIES							
	A. Develop enhanced support and tools for engagement across the organization							
	B. Keep area residents informed as municipal projects move forward							
	C. Build communications planning, project management, and brand management capacity and support							
	D. Build online information and engagement through web and social media. Implement new features, build subscribers, and fully leverage online engagement platform							
	PERFORMANCE MEASURES	BENCHMARK TARGET	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 TARGET	2022 TARGET
# of paper project information letters to residents	5,000	12,550	15,000	14,000	38,370	10,000	5,000	2, 3
# of email project information letters to residents	150,000	n/a	n/a	34,419	92,131	100,000	150,000	2, 3
# of website visitor sessions	1,000,000	819,427	891,249	965,358	904,115	950,000	1,000,000	1, 2, 3
# of Twitter impressions	700,000	593,300	646,500	586,700	781,820	800,000	850,000	1, 2, 3
# of Facebook impressions	150,000	198,539	389,213	294,485	243,782	200,000	150,000	1, 2, 3
# of Instagram impressions	50,000	21,906	45,063	65,652	160,370	200,000	225,000	1, 2, 3

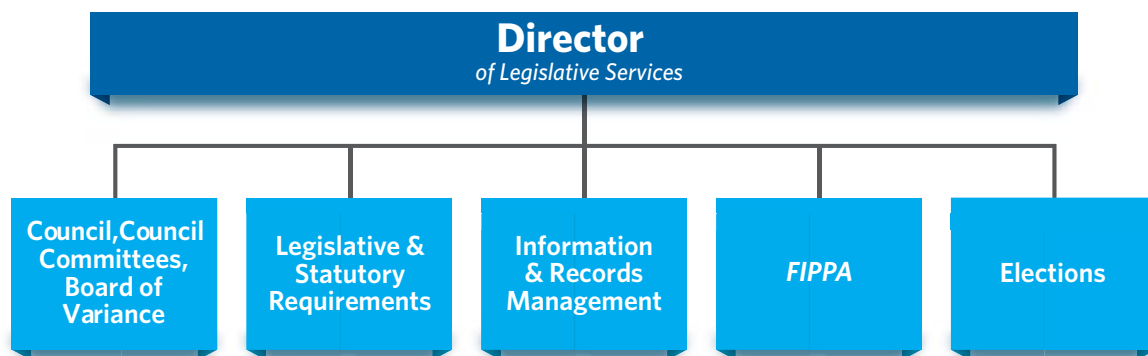
LEGISLATIVE SERVICES



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.



2020 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
- assisted in transition to virtual service delivery due to COVID-19 pandemic

2020 OPERATIONAL ACCOMPLISHMENTS

- performed statutory and other requirements for Council meetings, public hearings, board of variance hearings, and statutory notifications
- pivoted to virtual Council meetings and digital Council agenda process due to COVID-19 pandemic
- 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
- 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

2021 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Municipal Services

- provide legislative and other support for Council priorities wherever required
- continue to provide, and assist with the transition to, virtual service delivery
- provide enhanced support for Council committees
- provide enhanced privacy and records management support for District initiatives
- explore alternatives to current electronic document records management system
- relocate archives to new facility at Municipal Hall

2021 OPERATIONAL INITIATIVES

- perform statutory and other requirements for Council meetings, public hearings, board of variance hearings, and statutory notifications
- administer 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
- 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 2021		Actual 2020		Actual 2019	
	%	\$	%	\$	%	\$
Revenue						
Legislative Services	100.00%	17,000	100.00%	14,401	100.00%	25,698
	100.00%	17,000	100.00%	14,401	100.00%	25,698
Expenses						
Legislative Services						
Salaries & Benefits	97.81%	1,041,517	98.32%	923,458	94.33%	901,915
Supplies & Other Expenses	2.19%	23,300	1.68%	15,744	4.51%	43,149
Professional & Consulting	0.00%	-	0.00%	-	1.16%	11,094
	100.00%	1,064,817	100.00%	939,202	100.00%	956,158
Net Divisional Expenses						
Legislative Services	100.00%	(1,047,817)	100.00%	(924,802)	100.00%	(930,460)
	100.00%	(1,047,817)	100.00%	(924,802)	100.00%	(930,460)

LEGISLATIVE SERVICES

Key Performance Indicators

SUPPORTING COUNCIL AND COUNCIL COMMITTEES AND ENSURING THAT ALL LEGISLATIVE AND STATUTORY REQUIREMENTS ARE MET

SUPPORTING SERVICE PRIORITIES

Legislative and Statutory Requirements	Correspondence	Records and Information Management	Freedom of Information and Protection of Privacy Act (FIPPA)	Elections
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GOALS	DIVISIONAL GOALS
	1. Ensure that statutory and other requirements for all Council and Council committee meetings are met
	2. Administer Freedom of Information and Protection of Privacy Act (FIPPA) regulations for the organization and coordinate responses to FIPPA requests for access to records
	3. Improve Corporate File Plan accessibility
STRATEGIES	4. Ensure integrity of corporate records
	DIVISIONAL STRATEGIES
RESULTS	A. Deliver ongoing FIPPA training and administer compliance program
	B. Coordinate review and updating of all corporate policies
	C. Provide guidance on records management and retention
	D. Review and streamline annual volunteer recruitment process

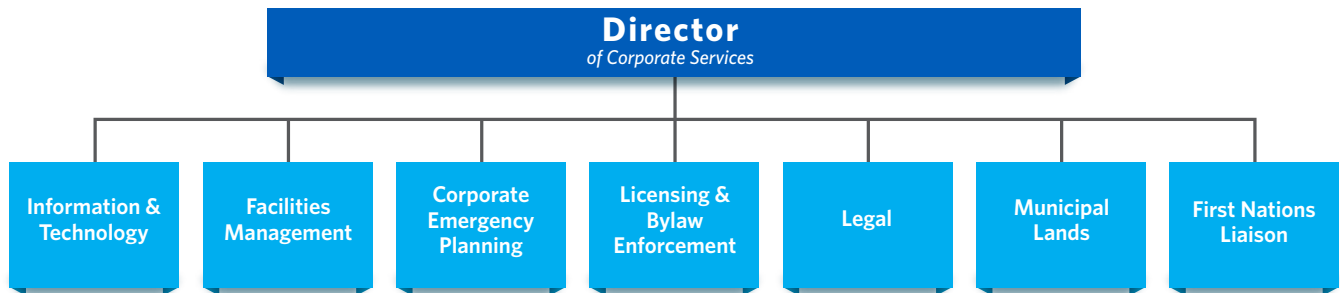
PERFORMANCE MEASURES	BENCHMARK TARGET	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 TARGET	2022 TARGET	GOAL ALIGNMENT
% Council agenda publication timelines met (internal goal of publication 10 days prior to meeting date)	100%	100%	91%	96%	96%	100%	100%	1
% Council reports and bylaws digitized for online access	100%	100%	100%	100%	100%	100%	100%	1,4
% FIPPA requests processed within legislated timelines	100%	98%	100%	100%	99%	100%	100%	2
% of Corporate File Plan re-written	100%	N/A	7%	25%	48%	75%	100%	3,4

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 plans and administers municipally-owned land and municipal property transactions. Information Technology Services manages computer equipment, applications and technology infrastructure, telephone systems, and the wide-area network that links 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.



2020 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- completed rezoning and approval of development permit guidelines for District-owned property at 2195 Gordon Avenue to enable adult day centre, below-market rental housing, and condominium housing to increase housing supply, improve affordability, and generate revenue
- completed sale of surplus District-owned land in Rodgers Creek area to enable additional housing

Local Economy

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

Climate Change & Nature

- continued implementation of Municipal Hall seismic upgrades and restoration project to reduce greenhouse gas emissions by over 90% through improved building envelope and mechanical system efficiencies
- participated as part of interdivisional team on climate emergency and next steps, and continued implementation of Corporate Energy & Emissions Plan

Mobility

- worked with Engineering & Transportation Division to implement changes to enable regional ride hailing services

Municipal Services

- implemented significant hardware, software, and training enhancements to enable District-wide remote work, and virtual Council/Committee/Working Group Meetings, in response to COVID-19 pandemic
- completed seismic upgrades at Fire Hall No. 1 to significantly enhance resilience after a major seismic event
- continued construction on Municipal Hall seismic upgrades and restoration project to allow for modern building code compliance for public safety and seismic standards

Social Well-being

- led District's COVID-19 pandemic response and planning, working with other District divisions and North Shore Emergency Management
- obtained Court approval to vary terms of trust regarding Brissenden Park to enable acquisition of final two remaining Argyle Avenue waterfront properties for public park
- led Navy Jack House restoration and creek restoration projects for heritage preservation and park enhancement
- demolished house on Argyle Avenue to create additional Ambleside waterfront parkland

2020 OPERATIONAL ACCOMPLISHMENTS

- implemented District-wide automated Accounts Payable system in collaboration with Financial Services Division
- relocated District data centre to post-disaster Police Services and Municipal Hall building
- developed electronic document intake portal to allow public to safely upload documents
- managed all leases and licences for all District properties
- administered all business licences and dog licences

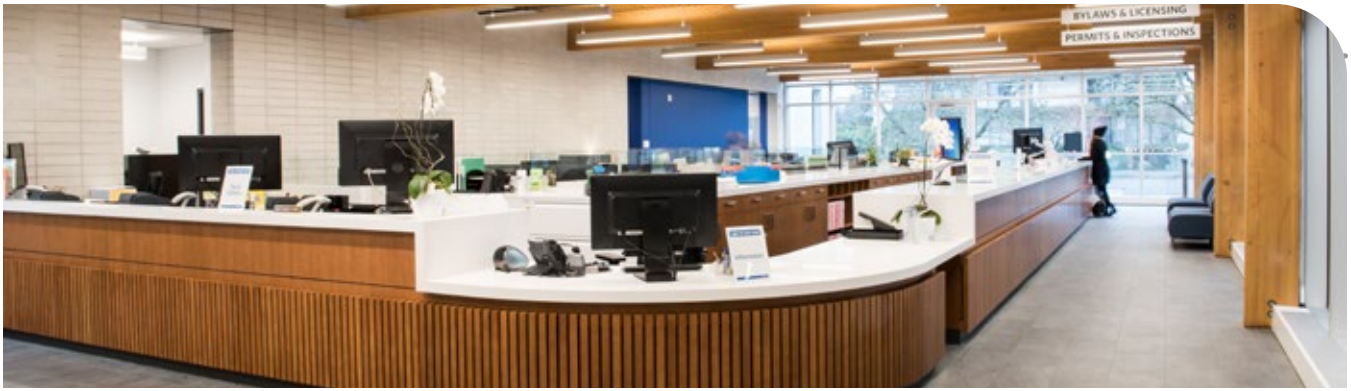
2021 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- sell or long term lease the District-owned property at 2195 Gordon Avenue to enable Adult Day Centre, below market rental housing, and condominium housing to increase housing supply, improve housing affordability and generate revenue

Climate Change & Nature

- commission new plant and equipment at Municipal Hall together with new building envelope to achieve over 90% reduction in greenhouse gases
- work with Engineering Division to progress electric vehicle charging infrastructure for Municipal Hall and Operations Centre
- continue to implement Corporate Energy & Emissions Plan and initiatives as part of climate emergency



Municipal Services

- in collaboration with Communications Division, undertake District website redesign to modernize and consolidate various District websites
- substantially complete the Municipal Hall seismic upgrades and restoration project to meet modern Building Code and seismic safety requirements with full completion in 2022

Social Well-being

- acquire final two remaining Argyle Avenue properties for public park
- restore Ferry Building Gallery with partial grant funding
- present options for Navy Jack House for Council consideration
- work with Engineering and Parks divisions to enable creek restoration project at Navy Jack House site
- demolish house at Klee Wyck Park to enable further park enhancements

2021 OPERATIONAL INITIATIVES

- begin multiyear project to migrate to cloud services for service improvements and enhanced disaster resilience
- continue implementation of municipal fibre optic network improvements
- continue to enhance access to business intelligence data through creation of additional financial dashboards
- conduct renovation to Ambleside Park washrooms to improve public experience
- manage leases and licences for all District properties
- issue and administer all business licences and dog licences
- continue First Nations cultural awareness training for staff

CORPORATE SERVICES

Net Divisional Expenses

	Budget 2021		Actual 2020		Actual 2019	
	%	\$	%	\$	%	\$
Revenue						
Information Technology	0.00%	-		-	0.00%	-
Facilities Management	45.20%	1,483,207	48.33%	1,596,531	48.17%	1,611,595
Emergency Planning	0.00%	-	0.53%	17,565	0.00%	-
Bylaw Enforcement	54.78%	1,797,357	51.12%	1,688,886	51.83%	1,733,777
Lands, Legal and First Nations	0.02%	525	0.02%	525	0.00%	-
	100.00%	3,281,089	100.00%	3,303,507	100.00%	3,345,373
Expenses						
Information Technology						
Salaries & Benefits	48.68%	1,960,205	50.55%	1,779,790	48.82%	1,799,883
Supplies & Other Expenses	48.29%	1,944,864	47.84%	1,684,273	48.50%	1,788,333
Professional & Consulting	3.23%	130,000	1.84%	64,693	2.90%	106,852
Recoveries & Allocations	-0.20%	(8,000)	-0.23%	(8,000)	-0.22%	(8,000)
	100.00%	4,027,069	100.00%	3,520,756	100.00%	3,687,068
Facilities Management						
Salaries & Benefits	47.76%	2,381,144	48.86%	2,089,142	50.29%	2,351,941
Supplies & Other Expenses	52.13%	2,599,067	56.66%	2,422,369	51.45%	2,406,005
Professional & Consulting	0.00%	-	0.01%	250	0.06%	2,802
Recoveries & Allocations	0.11%	5,300	-5.53%	(236,425)	-1.80%	(84,100)
	100.00%	4,985,511	100.00%	4,275,337	100.00%	4,676,649
Emergency Planning						
Supplies & Other Expenses	100.00%	327,000	100.00%	342,298	100.00%	391,573
	100.00%	327,000	100.00%	342,298	100.00%	391,573
Bylaw Enforcement						
Salaries & Benefits	85.44%	1,088,004	85.64%	1,018,190	81.81%	926,749
Supplies & Other Expenses	9.93%	126,447	9.47%	112,600	12.42%	140,755
Professional & Consulting	0.16%	2,000	0.04%	440	0.58%	6,592
Recoveries & Allocations	4.48%	57,000	4.85%	57,654	5.19%	58,765
	100.00%	1,273,451	100.00%	1,188,883	100.00%	1,132,861
Lands, Legal and First Nations						
Salaries & Benefits	89.71%	520,027	90.64%	524,781	74.52%	426,468
Supplies & Other Expenses	9.16%	53,109	7.97%	46,153	17.96%	102,800
Professional & Consulting	0.21%	1,195	0.44%	2,535	7.43%	42,517
Recoveries & Allocations	0.93%	5,375	0.95%	5,489	0.09%	495
	100.00%	579,706	100.00%	578,958	100.00%	572,281
Net Divisional Expenses						
Information Technology	50.90%	(4,027,069)	53.32%	(3,520,756)	51.82%	(3,687,068)
Facilities Management	44.27%	(3,502,304)	40.57%	(2,678,806)	43.08%	(3,065,053)
Emergency Planning	4.13%	(327,000)	4.92%	(324,734)	5.50%	(391,573)
Bylaw Enforcement	-6.62%	523,906	-7.57%	500,003	-8.45%	600,917
Lands, Legal and First Nations	7.32%	(579,181)	8.76%	(578,433)	8.04%	(572,281)
	100.00%	(7,911,648)	100.00%	(6,602,726)	100.00%	(7,115,058)

CORPORATE SERVICES

Key Performance Indicators

PROVIDING ORGANIZATIONAL SUPPORT AND SERVICES

SUPPORTING SERVICE PRIORITIES

Information Technology	Lands & Facilities Management	Licensing & Bylaw Enforcement	Corporate Emergency Planning					
	DIVISIONAL GOALS							
	1. Manage District facilities to optimize efficiency and value							
	2. Deliver value-driven technology solutions that align with business objectives							
	3. Provide balanced education and enforcement of municipal bylaws							
	4. Plan for emergency preparedness and resilience for the organization and the community							
	DIVISIONAL STRATEGIES							
	A. Complete acquisition of two remaining Argyle Avenue waterfront sites							
	B. Develop and implement a three-year technology strategic plan, including a roadmap of objectives for each corporate application							
	C. Assess and develop work plan for enhancing municipal emergency preparedness							
	PERFORMANCE MEASURES	BENCHMARK TARGET	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 TARGET	2022 TARGET
total Facilities operating expenses per sq. ft. of District facilities	\$5.86	\$5.47	\$5.49	\$5.60	\$5.38	\$5.49	\$5.60	1
total Information Technology operating expenses per FTE	\$7,075	\$4,303	\$4,198	\$5,666	\$5,405	\$6,236	\$6,610	2
annual bylaw calls for service	3,993	4,251	3,917	3,588	4,256	3,993	4,193	3
# of staff attendees at emergency preparedness training per year	80	53	301	39	24	40	40	4

NORTH SHORE EMERGENCY MANAGEMENT



NORTH SHORE
EMERGENCY
MANAGEMENT

North Shore Emergency Management (NSEM) ensures that the three North Shore municipalities meet legislative compliance under the Emergency Program Act, and supports regional resilience and readiness to respond to emergencies and disasters.

NSEM supports the District of West Vancouver, the District of North Vancouver, and the 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 capacity, efficiencies, and effectiveness for emergency management programs, an increased volunteer pool, and coordinated planning, response, and recovery strategies.

During a major regional emergency, trained staff from West Vancouver are supported by NSEM staff, and staff from the District and City of North Vancouver, all of whom would participate in an 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.

NORTH SHORE EMERGENCY MANAGEMENT

Operating Budget

	Budget 2021		DWV 23.4%	Budget 2020		DWV 23.4%
	%	\$	\$	%	\$	\$
Expenses						
Core Operations	22.40%	256,962	60,129	14.92%	171,488	40,128
Emergency Radio Communication	0.23%	2,652	621	0.23%	2,601	609
Emergency Support Services	0.73%	8,422	1,971	0.28%	3,264	764
Emergency Management Team	0.27%	3,058	716	0.28%	3,264	764
Salaries & Benefits	66.52%	763,176	178,583	65.91%	757,781	177,322
Special Projects	9.85%	113,000	37,667	18.38%	211,250	70,417
	100.00%	1,147,270	279,686	100.00%	1,149,648	290,003

Note:

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

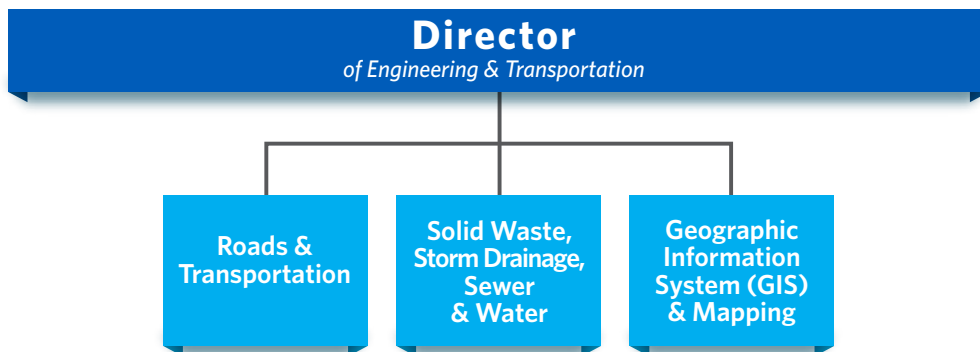
ENGINEERING & TRANSPORTATION



The Engineering & Transportation Division comprises three departments: Roads & Transportation, Utilities, and Engineering Services. The Water, Sewer, and Solid Waste Utilities are funded through rates specific to the utility servicing, 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 supports the Engineering & Transportation Division's operational functions, including Geographical Information Systems and mapping services for the District and public, maintenance of fleet and equipment, and Operations Centre support such as Dispatch and the Asset Maintenance Management System.



2020 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Climate Change & Nature

- completed Climate Action Revenue Incentive Program report for 2019 period
- commissioned Electric Vehicle Charging Capacity Study for Municipal Hall and Operations Centre with support of Facilities

Mobility

- re-established North Shore staff Transportation Leadership Committee to support NXSTPP (Next Step)
- completed the 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
- ongoing participation in the Economic Impact Study related to North Shore Rapid Transit in collaboration with Western Economic Diversification and the partner working group

- participated in development of TransLink’s Transport 2050 Regional Plan
- collaborated with Ministry of Transportation and Infrastructure on Highway 1 Corridor Study from Lynn Valley Road to Horseshoe Bay
- adopted municipal regulations related to ride hailing services consistent with City of North Vancouver and District of North Vancouver
- partnered with Park Royal to upgrade Welch Street Bridge to provide a Spirit Trail linkage
- completed Phase 1 Horseshoe Bay Streetscape construction project
- completed bike rack installations in Ambleside

Municipal Services

- represented division on corporate Asset Management Task Group
- implemented web-based Geographic Information Systems data portal
- supported 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 ACCOMPLISHMENTS

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

2021 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Climate Change & Nature

- complete a Corporate wide Electric Vehicle Charging Infrastructure Study
- update purchasing policy to include preferences for lower emission vehicles
- complete Climate Action Revenue Incentive Program report for 2020 period

Mobility

- as part of Council’s Strategic Goals around Mobility, update the District’s Strategic Transportation Plan to expand the original vision, developing a set of strategies that will focus on increasing mode shares for active transportation and transit, increasing traffic safety, improving health, reducing vehicle congestion, and reducing emissions by target years
- advance and implement a north shore wide E-Bike Share pilot programming in collaboration with the District and City of North Vancouver
- continue supporting and participating in NXSTPP (Next Step) in collaboration with the North Shore municipalities, First Nations, and regional, provincial, and federal agencies to reduce traffic congestion and improve transit and mode options on the north shore

Municipal Services

- commission update of the Transportation System Asset Management Plan

2021 OPERATIONAL INITIATIVES

Mobility

- complete annual Roads & Bridges Capital Program for 2021

ENGINEERING & TRANSPORTATION

Net Divisional Expenses

	Budget 2021		Actual 2020		Actual 2019	
	%	\$	%	\$	%	\$
Revenue						
Engineering Services	84.44%	828,500	84.44%	799,604	85.54%	977,519
Roads and Traffic	15.56%	152,700	15.56%	147,391	14.46%	165,217
	100.00%	981,200	100.00%	946,995	100.00%	1,142,736
Expenses						
Engineering Services						
Salaries & Benefits	78.86%	1,240,974	90.32%	1,233,307	93.87%	1,235,853
Supplies & Other Expenses	20.00%	314,745	5.91%	80,703	3.82%	50,241
Professional & Consulting	1.14%	18,000	1.53%	20,945	2.31%	30,373
Recoveries & Allocations	0.00%	-	2.24%	30,534	0.00%	32
	100.00%	1,573,719	100.00%	1,365,488	100.00%	1,316,499
Roads and Traffic						
Salaries & Benefits	53.82%	2,258,746	53.28%	1,949,715	48.04%	2,052,987
Supplies & Other Expenses	29.53%	1,239,370	34.95%	1,278,945	37.32%	1,594,874
Recoveries & Allocations	16.65%	698,726	11.78%	430,968	14.64%	625,710
	100.00%	4,196,841	100.00%	3,659,627	100.00%	4,273,572
Net Divisional Expenses						
Engineering Services	15.56%	(745,219)	13.88%	(565,884)	7.62%	(338,980)
Roads and Traffic	84.44%	(4,044,141)	86.12%	(3,512,237)	92.38%	(4,108,355)
	100.00%	(4,789,360)	100.00%	(4,078,121)	100.00%	(4,447,335)

ENGINEERING & TRANSPORTATION

Key Performance Indicators

PROVIDING AND MANAGING SAFE AND EFFICIENT MUNICIPAL INFRASTRUCTURE SERVICES AND ASSETS FOR A STRONGER COMMUNITY

SUPPORTING SERVICE PRIORITIES

Roads & Transportation	Water, Sewage, Storm Drainage, Solid Waste	Geographic Information Systems						
	DIVISIONAL GOALS							
	1. Provide safe and efficient movement of people, goods, and services							
	2. Ensure a supply of clean, potable water							
	3. Provide efficient management of sewage and storm runoff							
	4. Manage solid waste in an efficient and effective manner							
	DIVISIONAL STRATEGIES							
	A. Address mobility issues as a Council objective							
	B. The District will continue to use the metered rate structure to encourage water conservation.							
	C. Represent District interests during construction of the North Shore Wastewater Treatment Plant project							
	D. Maximize compliance to regional solid waste diversion targets							
PERFORMANCE MEASURES	BENCHMARK TARGET	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 TARGET	2022 TARGET	GOAL ALIGNMENT
roads operations & maintenance cost (\$ per lane km of road) ¹	4,500	5,045	4,937	5,303	4,624	4,500	4,500	1
water consumption (litres per capita per day)	550	580	592	546	500	450	450	2
sewer operations and maintenance cost (\$ per km of main)	3,500	3,370	4,039	3,868	3,894	3,500	3,500	3
single family garbage disposed	200	222	210	203	229	200	200	4

¹ Actual results vary, depending on winter weather conditions

FINANCIAL SERVICES



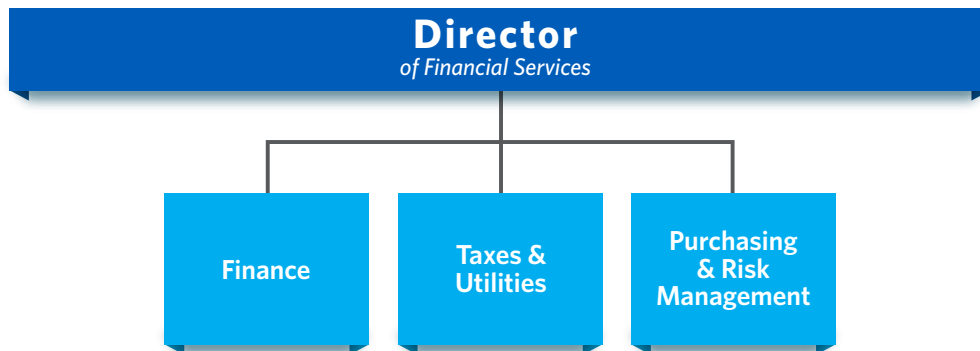
The Financial Services Division supports the District's service delivery operations by providing financial planning, financial accounting, risk management, asset management, purchasing services, and advice to staff and Council to ensure strong fiscal performance. In addition, the Division oversees the 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, billing, and collection of utilities and property tax.

The Purchasing 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 billings.



2020 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Municipal Services

- led COVID-19 Restart Group to develop, fund and deploy strategies to respond to challenges created by Public Health Orders, WorkSafeBC requirements, and public safety challenges
- coordinated and supported work from home strategies
- completed in-depth cost review for all divisions
- continued analysis in support of District Asset Levy program

2020 OPERATIONAL ACCOMPLISHMENTS

- completed three separate Five-year Financial Plans to respond to COVID-19 requirements
- completed review of purchasing card policy and deployment to greatly reduce spending
- implemented fully electronic processing of all Account Payable invoices
- implemented new Provincial system for tax deferments
- completed transition from Royal Bank of Canada to Bank of Montreal for daily banking

2021 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- support Brissenden Park plans and Argyle Avenue property acquisition
- support analysis of options for 2195 Gordon Avenue development

Local Economy

- support redevelopment implementation of District Economic Development Strategy

Climate Change & Nature

- establish a Carbon Budget for District corporate operations
- establish a separate storm water utility for storm water management using natural assets
- revise District Purchasing Policy to align with strategic goals for carbon reduction and maintenance of natural capital

Mobility

- support creation and implementation of new corporate Transportation Demand Management Strategy
- support electrification of District fleet

Municipal Services

- complete core services review based on in-depth cost reports

Social Well-Being

- establish Community Amenity Contributions (CACs) Reserve, along with new policy and procedures governing use of CAC

2021 OPERATIONAL INITIATIVES

- support the implementation of Cascade project management software to track progress of strategic plan
- continue to support restart of District facilities and services by identifying and seeking alternative funds
- create Fees and Charges database
- continue alignment project between Maintenance Connection (enterprise asset management software) and JD Edwards (enterprise resource planning software) for recording the District's assets
- complete first phase of position control implementation in HRIS system and create dashboard for vacancy reporting and listing of positions with salary budget information
- complete records management review

FINANCIAL SERVICES

Net Divisional Expenses

	Budget 2021		Actual 2020		Actual 2019	
	%	\$	%	\$	%	\$
Revenue						
Finance	0.00%	-	3.95%	4,035	4.26%	4,632
Taxes and Utilities	81.25%	65,000	76.86%	78,470	62.53%	68,040
Purchasing and Risk Management	18.75%	15,000	19.19%	19,590	33.21%	36,137
	100.00%	80,000	100.00%	102,096	100.00%	108,809
Expenses						
Finance						
Salaries & Benefits	95.69%	1,970,832	95.02%	1,843,580	94.68%	1,744,833
Supplies & Other Expenses	2.51%	51,750	2.59%	50,184	2.80%	51,607
Professional & Consulting	2.04%	42,000	2.66%	51,525	2.79%	51,395
Recoveries & Allocations	-0.24%	(5,000)	-0.26%	(5,000)	-0.27%	(5,000)
	100.00%	2,059,582	100.00%	1,940,289	100.00%	1,842,835
Taxes and Utilities						
Salaries & Benefits	94.12%	475,865	94.11%	432,485	89.97%	389,578
Supplies & Other Expenses	5.88%	29,720	5.89%	27,072	10.03%	43,449
	100.00%	505,585	100.00%	459,558	100.00%	433,027
Purchasing and Risk Management						
Salaries & Benefits	105.54%	877,937	105.44%	857,278	104.23%	811,961
Supplies & Other Expenses	1.03%	8,600	1.28%	10,434	2.79%	21,697
Recoveries & Allocations	-6.57%	(54,650)	-6.72%	(54,650)	-7.02%	(54,650)
	100.00%	831,887	100.00%	813,062	100.00%	779,008
Net Divisional Expenses						
Finance	62.09%	(2,059,582)	62.24%	(1,936,254)	62.40%	(1,838,203)
Taxes and Utilities	13.28%	(440,585)	12.25%	(381,088)	12.39%	(364,987)
Purchasing and Risk Management	24.63%	(816,887)	25.51%	(793,472)	25.22%	(742,871)
	100.00%	(3,317,055)	100.00%	(3,110,813)	100.00%	(2,946,060)

FINANCIAL SERVICES

Key Performance Indicators

SUPPORTING BUSINESS OPERATIONS WITH STRONG FISCAL MANAGEMENT TO ENSURE FINANCIAL INTEGRITY AND SUSTAINABILITY

SUPPORTING SERVICE PRIORITIES

Financial Planning	Taxes and Utilities	Purchasing and Risk Management				Recording and Reporting Financial Results			
	DIVISIONAL GOALS								
	1. Develop and incorporate strategies to improve the financial position of the District								
	2. Increase Financial Services and District efficiency								
	3. Appropriately manage assets and debt								
	DIVISIONAL STRATEGIES								
	A. Use technology, where appropriate, to reduce transaction processing time and costs								
	B. Securely, efficiently, and effectively manage cash receipts, receivables and licensing functions to support cash flow projections for managing investments								
	C. Monitor debt to keep it within defined parameters								
	PERFORMANCE MEASURES	BENCHMARK TARGET	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 TARGET	2022 TARGET	GOAL ALIGNMENT
	% of general revenue from property taxes	62%	67%	65%	67%	66%	65%	64%	1
average days from invoice receipt to payment	<30.0	30.9	24.7	32.3	36.9	<30.0	<30.0	2	
average return on investment (%)	> MFA Average Return ¹	0.86% ²	1.95% ²	3.00% ²	1.94% ² > 1.18% ¹	> MFA Average Return ¹	> MFA Average Return ¹	3	
outstanding general obligation debt per capita	\$749	\$806	\$777	\$747	\$716	\$684	\$651	3	

¹ Municipal Finance Authority of BC (MFA) Average Return on Pooled High Interest Investment Accounts. This is a new KPI established in 2021. Comparisons are available starting from 2020.

² District of West Vancouver average rate of return

FIRE & RESCUE SERVICES



West Vancouver Fire & Rescue is focused on the safety and well-being of our community. We provide compassionate emergency, fire, and rescue services to residents and visitors through:

- providing exceptional public safety by delivering caring, 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 BC Fire Code, the BC Building Code, and municipal bylaws

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

Fire & Rescue Services works in collaboration 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 common goals of:

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





2020 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Climate Change & Nature

- obtained grant funding approval to implement Community Wildfire Protection Plan recommendations including conducting FireSmart critical infrastructure assessments and performing detailed treatment prescriptions of prioritized areas
- purchased a structural protection unit and wildland personal protective equipment to be deployed during an interface fire

Municipal Services

- provided financial reporting and analysis of departmental expenditures and key performance indicators
- reviewed and reduced ongoing contracts to find cost-savings
- completed modified joint North Shore recruitment program with the City of North Vancouver and the District of North Vancouver in conjunction with Human Resources

2020 OPERATIONAL ACCOMPLISHMENTS

- implemented new records management software for training records to ensure compliance with WorkSafeBC, Criminal Code Amendment (Bill C45), and the Fire Commissioner
- implemented online training to supplement hands on training requirements which were restricted due to the COVID-19 pandemic
- implemented new mobile fire inspection software
- commissioned new fire engine into service and disposed of retired fire engine
- awarded contract for fire tower truck procurement
- implemented maintenance management software for daily vehicle inspections and other previously paper based processes
- continued to rewrite and refine operational guidelines
- worked collaboratively with the Facilities Department to complete seismic upgrades and address deferred maintenance at Fire Station No. 1
- updated confined space training for all staff
- completed and implemented new dispatch agreement with Surrey Fire Service
- completed annual Commercial Vehicle Inspections Program and pump, aerial & ground ladder testing, hose testing, and self-contained breathing apparatus inspections to comply with industry standards
- participated in discussions regarding Cypress Village fire protection and response area
- reviewed Fire Underwriters Survey report and investigated proposed recommendations
- completed all required fire inspections
- completed an Officer's Development Program
- continued to refine and improve asset management system for fire vehicles and life safety and station equipment



2021 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Climate Change & Nature

- obtain grant funding to continue to implement Community Wildfire Protection Plan recommendations
- purchase an electric fire support vehicle to replace an existing internal combustion engine car
- purchase fire tower truck with electric idle reduction system to reduce greenhouse gas emissions

Municipal Services

- provide financial reporting and analysis of departmental expenditures and key performance indicators

2021 OPERATIONAL INITIATIVES

- develop Fire Department five year strategic plan
- complete command and wildland support vehicle procurements
- update Fire Emergency Response Bylaw No. 4366, 2004 to align fire bylaws along the North Shore
- 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
- commence pre-planning for digital mobile vehicle repeaters in collaboration with Lower Mainland fire departments

FIRE & RESCUE SERVICES

Net Divisional Expenses

	Budget 2021		Actual 2020		Actual 2019	
	%	\$	%	\$	%	\$
Revenue						
Fire Prevention	100.00%	194,500	90.96%	290,100	93.14%	228,835
Emergency Services	0.00%	-	9.04%	28,822	6.86%	16,858
	100.00%	194,500	100.00%	318,923	100.00%	245,693
Expenses						
Administrative Support Fire						
Salaries & Benefits	94.36%	793,008	95.99%	783,016	92.83%	756,572
Supplies & Other Expenses	5.64%	47,420	4.01%	32,716	7.17%	58,460
	100.00%	840,428	100.00%	815,732	100.00%	815,032
Fire Prevention						
Salaries & Benefits	98.08%	851,209	99.00%	823,739	97.08%	711,775
Supplies & Other Expenses	1.92%	16,650	1.00%	8,352	2.92%	21,382
	100.00%	867,859	100.00%	832,091	100.00%	733,157
Emergency Services						
Salaries & Benefits	94.43%	15,287,976	94.22%	14,801,422	93.98%	14,440,810
Supplies & Other Expenses	5.57%	901,028	5.98%	938,823	6.25%	960,617
Recoveries & Allocations	0.00%	-	-0.20%	(31,315)	-0.23%	(35,832)
	100.00%	16,189,004	100.00%	15,708,930	100.00%	15,365,594
Net Divisional Expenses						
Administrative Support Fire	4.75%	(840,428)	4.79%	(815,732)	4.89%	(815,032)
Fire Prevention	3.80%	(673,359)	3.18%	(541,991)	3.03%	(504,323)
Emergency Services	91.45%	(16,189,004)	92.03%	(15,680,108)	92.08%	(15,348,736)
	100.00%	(17,702,792)	100.00%	(17,037,831)	100.00%	(16,668,091)

FIRE & RESCUE SERVICES

Key Performance Indicators

PREVENTING EMERGENCY INCIDENTS WHERE POSSIBLE AND MINIMIZING THE IMPACTS OF INCIDENTS THAT DO OCCUR

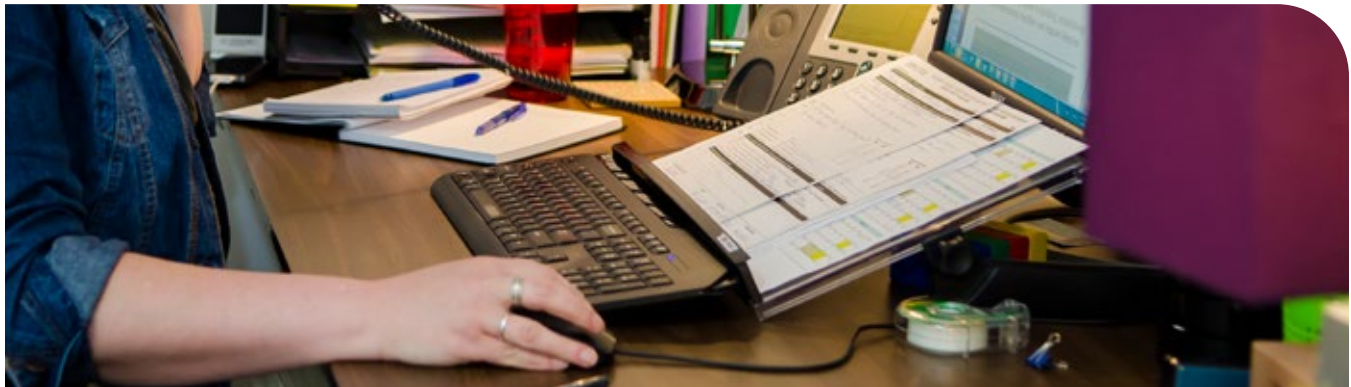
SUPPORTING SERVICE PRIORITIES

Fire Suppression	Fire Prevention	Emergency Response Services	Fire Training and Records Management					
	DIVISIONAL GOALS							
	1. Serve the community by providing effective emergency and public service responses							
	2. Prevent fires wherever possible through public education, planning, and inspections							
	3. Deliver fire prevention and education services to the public, and enforce regulations including fire and building codes							
	4. Ensure Fire personnel training is fully compliant to provincial standards							
	DIVISIONAL STRATEGIES							
	A. Provide comprehensive life safety, property conservation, and environmental protection to the community							
	B. Continue to seek opportunities for shared service alignment between the three North Shore fire departments							
	C. Review, develop, and deliver innovative fire and life safety public education programs							
	D. Maintain all legal and legislative requirements of a full-service fire department							
PERFORMANCE MEASURES	BENCHMARK TARGET	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 TARGET	2022 TARGET	GOAL ALIGNMENT
property loss \$	<\$3,000k	\$1,128k	\$2,138k	\$2,106k	\$1,903k	\$2,000k	\$2,000k	1
emergency incident response time*	<9 min	9:52 min	9:12 min	9:22 min	9:15 min	9:15 min	9:10 min	1
fire inspections**	>1,475	1,472	1,390	1,511	1,969	1,900	1,800	2
Fire and Life Safety Program clients served	>4,000	4,309	4,381	1,389	704	700	1,400	3
training hours completed	>9,000	10,130	10,890	6,920	17,851	17,000	18,000	4

* 90th percentile emergency response times in West Vancouver for first responding WVFR apparatus only

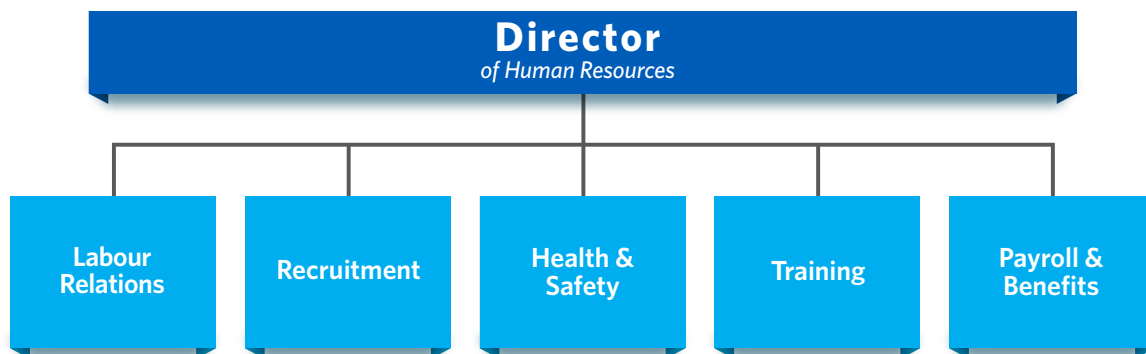
** completed inspections of required occupancies

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.



2020 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 is inherently reflected in the accomplishments of all other divisions

2020 OPERATIONAL ACCOMPLISHMENTS

- completed bargaining with two unions
- preparation underway for bargaining with two other unions
- ensured that the District continued to meet current human resource and labour relations best practices and relevant legislative requirements
- enhanced the Corporate Training Program to provide dynamic learning and growth opportunities for employees during the COVID-19 pandemic
- negotiated Letters of Understanding with two unions on how the District would manage employees through the temporary workforce adjustment that occurred due to the COVID-19 pandemic
- worked with Division leaders and union representatives to pivot programs and services to meet changing requirements of the Provincial Health Orders
- provided strategic advice to departments in the areas of staffing and organization to better align with Council objectives
- strengthened relationships through training, proactive communication, support for flexible work arrangements, and health and safety protocols in accordance with COVID-19 requirements

2021 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Municipal Services

- obtain WorkSafeBC Certificate of Recognition
- recruit the best possible employees for the District
- continue professional development and succession planning across the organization

2021 OPERATIONAL INITIATIVES

- expand employee mentorship program
- continue consultation with Division leaders and union representatives as the District progresses through the COVID-19 pandemic
- review job descriptions to identify bias, remove barriers, and create gender-neutral job titles
- continue to expand the use of technology to streamline processes
- respond to changing employee needs throughout 2021 as the COVID-19 pandemic evolves

HUMAN RESOURCES

Net Divisional Expenses

	Budget 2021		Actual 2020		Actual 2019	
	%	\$	%	\$	%	\$
Revenue						
Human Resources	-		100.00%	10,000	-	
	-		100.00%	10,000	-	
Expenses						
Human Resources						
Salaries & Benefits	74.33%	1,250,972	89.48%	1,130,659	82.39%	1,146,111
¹ Supplies & Other Expenses	22.50%	378,726	5.61%	70,875	12.45%	173,246
Professional & Consulting	3.17%	53,274	4.91%	62,044	5.15%	71,708
	100.00%	1,682,972	100.00%	1,263,577	100.00%	1,391,066
Payroll Services						
Salaries & Benefits	100.00%	493,099		479,363	100.00%	454,371
	100.00%	493,099	100.00%	479,363	100.00%	454,371
Net Divisional Expenses						
Human Resources	77.34%	(1,682,972)	72.34%	(1,253,577)	75.38%	(1,391,066)
Payroll Services	22.66%	(493,099)	27.66%	(479,363)	24.62%	(454,371)
	100.00%	(2,176,071)	100.00%	(1,732,940)	100.00%	(1,845,437)

¹ 2021 budget includes consolidation of District training budgets

HUMAN RESOURCES

Key Performance Indicators

SUPPORTING DISTRICT DIVISIONS AND ALL EMPLOYEES IN HUMAN RESOURCES ACTIVITIES

SUPPORTING SERVICE PRIORITIES

Labour Relations	Recruitment	Health and Safety	Training					
	DIVISIONAL GOALS							
	1. Obtain the WorkSafeBC Certificate of Recognition							
	2. Recruit the best possible employees for the District							
	3. Incorporate Human Resources best practices into all we do							
	4. Support employee health, welfare, and engagement							
	DIVISIONAL STRATEGIES							
	A. Ensure safety training and materials are updated and prepared for the Certificate of Recognition audit							
	B. Implement the position control module of the JDE HRIS system							
	C. Conduct anti-racism and unconscious bias training across the District							
	PERFORMANCE MEASURES	BENCHMARK TARGET	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 TARGET	2022 TARGET
Percentage of successful recruitments on first round	98%	93%	94%	93%	92%	95%	95%	2
Employee turnover rate	10.0%	13.4%	10.7%	8.95%	7.5%	7.5%	7.5%	3
WCB time loss incidents	25	33	37	26	48	30	30	4
WCB medical aid incidents	25	17	19	19	7	17	17	4

PARKS, CULTURE & COMMUNITY SERVICES

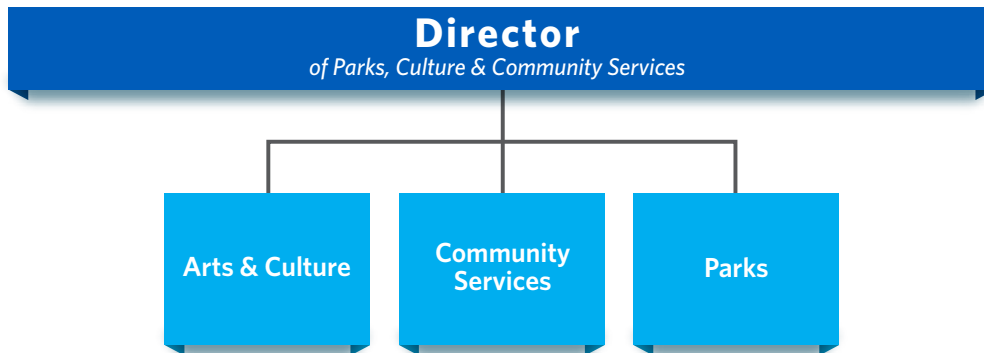


Parks, Culture & Community Services provides a broad continuum of services and programs.

The Parks Department manages over 140 parks, natural areas, sports amenities, playgrounds, sports courts, beaches, Centennial Seawalk, over 135 kilometres of trails, Ambleside Par 3 Golf Course, Gleneagles Golf Course, and Capilano View Cemetery, and is also 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.

The Community Services Department offers health, fitness, and leisure programs at the West Vancouver Community Centre, Aquatic Centre, Gleneagles Community Centre, Ice Arena, and the 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.



2020 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- continued to support planning for Cypress Village
- supported new Tri-Municipal North Shore Homelessness Action Initiative

Local Economy

- commenced revitalization of Horseshoe Bay Park
- hosted Harmony Eats 2020

Climate Change & Nature

- collaborated on the Community Wildfire Protection Plan
- participated in the North Shore Sea Level Rise Risk Assessment Strategy
- continued to support the Coastal Marine Management Plan Working Group

Mobility

- continued to implement the District's Plan for Trails on Public land

Municipal Services

- secured federal funding to restore the Ferry Building
- applied for and received numerous grants to support divisional services during the COVID-19 pandemic

Social Well-being

- brought forward recommendations to Council from the Arts Facilities Advisory Committee on short and long-term plans for the Klee Wyck park site
- worked with user groups and private land owners to sanction trails and upgrade the District's trails network
- continued to support the planning of the West Vancouver Place for Sport project, a replacement track and new artificial field at the West Vancouver Secondary School site

2020 OPERATIONAL ACCOMPLISHMENTS

- swiftly and successfully adapted operations to changing scenarios throughout the pandemic
- adjusted programs and services throughout the year to offer programs and services safely
- successfully delivered a modified Canada Day celebration and Harmony Eats program
- successfully delivered a Food Security Program, which served 26,635 meals to vulnerable seniors in the community
- launched Community Navigator program through Seniors' Activity Centre
- supported the Ambleside Artisan Farmers' Market and awarded Municipality of the Year at the BC Farmers' Market Annual Conference
- quickly resumed film production permits to pre-COVID-19 activity levels

2021 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- continue to participate in the North Shore Homelessness Action Initiative and on the North Shore Homelessness Task Force
- continue to support planning for Cypress Village

Local Economy

- initiate construction of Horseshoe Bay Park
- consult with stakeholders on the phased priorities for the implementation plan for Ambleside waterfront and bring recommendations to Council
- continue to host Ambleside Artisan Farmers' Market

Climate Change & Nature

- bring forward final report to Council on a Coastal Marine Management Plan from the working group
- commence phase one of the Ambleside Park Master Plan, an assessment of underground utilities and



an archeology assessment of the park

- complete the environmental assessment of the District-owned Upper Lands
- in collaboration with the Fire & Rescue Services, implement the Community Wildfire Protection Plan with regard to District-owned lands and parks

Mobility

- facilitate a partnership with local recreation stewardship groups to improve District trails

Municipal Services

- continue the restoration of the Ferry Building
- continue to apply for grants to support divisional programs and services
- complete District's 10-year Child Care Action Plan

Social Well-being

- determine the preferred community location for a new Arts & Culture Centre and proceed to next phase of planning
- improve food security, storage, and supply in West Vancouver; seek to expand community gardens programs on public and private land; find a long-term sustainable plan for the Feed the Need program, which provides food to vulnerable seniors
- select a permanent home for a Youth Hub
- continue to support the planning of the West Vancouver Place for Sport project
- continue to strengthen relationships with the First Nations with initiatives currently underway, including the replacement of park signage in key District parks to include Indigenous place names at key areas
- continue to offer the shower program at Ambleside Park for people experiencing homelessness
- deliver modified Harmony Arts Festival, Canada Day, and National Indigenous Peoples Day celebrations
- host a Community Awards Program recognizing individuals or groups providing outstanding volunteer contributions
- install two new public art projects—one at Municipal Hall and the other at the West Vancouver Community Centre
- develop a process to record outcomes related to the Districts' Blueprint for Social Responsibility



2021 OPERATIONAL INITIATIVES

- implement priority actions in the Arts and Culture Strategy
- implement priority actions in the 2021 Coastal Marine Management Plan
- implement priority actions in the 2021 Child Care Plan
- continue to prepare annual divisional dashboards to provide transparent financial, strategic, and anecdotal information on the broad divisional performance and service level
- continue to expand outdoor and online programming in all areas
- implement the short-term plan for Klee Wyck Park by improving the park space, exploring options for a potential community use facility to support future programming aligned with the site restoration, and determining the level of interest for community gardens and a heritage plant staging area at the park
- develop an interim and long-term plan for the District to address the concern of noise of pickleball sport on neighborhoods
- implement communications plan to encourage private property owners not to use rodenticides
- develop a collaborative plan with the West Vancouver Streamkeeper Society to enhance Lawson Creek for fish habitat in John Lawson Park
- continue to work with private donors on improvements to park assets across the District
- continue to expand on filming opportunities
- continue to work with Vancouver Coastal Health on the Healthy Communities Partnership Agreement
- develop a sustainable volunteer model for the Seniors' Activity Centre
- work with the Seniors' Activity Centre Advisory Board on the renovation plan for the centre
- continue to work with the Arts & Culture Advisory Committee, Arts Facilities Advisory Committee, Art Museum Advisory Committee, Public Art Advisory Committee, Community Grants Committee, Gleneagles Community Centre Advisory Committee, Enhance West Van Board, Seniors' Activity Centre Advisory Board, and Awards Committee

PARKS, CULTURE & COMMUNITY SERVICES

Net Divisional Expenses

	Budget 2021		Actual 2020		Actual 2019	
	%	\$	%	\$	%	\$
Revenue						
Community Services	74.55%	3,674,240	76.64%	3,982,498	82.41%	10,186,370
Parks Maintenance	15.96%	786,684	17.14%	890,946	7.80%	963,758
Cultural Services	9.49%	467,480	6.22%	323,162	9.79%	1,210,241
	100.00%	4,928,404	100.00%	5,196,606	100.00%	12,360,368
Expenses						
Central Administration						
Salaries & Benefits	97.66%	607,583	98.13%	623,442	95.93%	591,521
Supplies & Other Expenses	2.34%	14,556	1.87%	11,900	4.00%	24,666
Professional & Consulting	0.00%	-	0.00%	-	0.07%	413
	100.00%	622,139	100.00%	635,341	100.00%	616,600
Community Services						
Salaries & Benefits	87.34%	6,854,474	79.14%	6,125,447	80.65%	9,750,580
Supplies & Other Expenses	10.75%	843,414	11.55%	894,067	17.72%	2,142,619
Professional & Consulting	0.02%	1,700	0.00%	-	0.29%	34,603
Recoveries & Allocations	1.89%	148,639	9.31%	720,261	1.35%	162,641
	100.00%	7,848,227	100.00%	7,739,776	100.00%	12,090,443
Parks Maintenance						
Salaries & Benefits	73.48%	4,284,785	75.21%	3,851,487	69.50%	3,890,483
Supplies & Other Expenses	29.09%	1,696,437	27.43%	1,404,728	31.51%	1,763,746
Professional & Consulting	0.17%	10,000	0.21%	10,791	0.25%	14,139
Recoveries & Allocations	-2.75%	(160,326)	-2.86%	(146,240)	-1.27%	(70,912)
	100.00%	5,830,896	100.00%	5,120,767	100.00%	5,597,456
Cultural Services						
Salaries & Benefits	57.80%	704,117	70.24%	917,870	49.06%	1,265,849
Supplies & Other Expenses	39.88%	485,800	29.36%	383,657	49.00%	1,264,385
Professional & Consulting	0.82%	10,000	0.00%	-	0.00%	-
Recoveries & Allocations	1.50%	18,280	0.40%	5,269	1.95%	50,227
	100.00%	1,218,197	100.00%	1,306,796	100.00%	2,580,460
Net Divisional Expenses						
Central Administration	5.87%	(622,139)	6.61%	(635,341)	7.23%	(616,600)
Community Services	39.41%	(4,173,987)	39.11%	(3,757,277)	22.34%	(1,904,074)
Parks Maintenance	47.63%	(5,044,212)	44.03%	(4,229,821)	54.36%	(4,633,698)
Cultural Services	7.09%	(750,717)	10.24%	(983,634)	16.07%	(1,370,220)
	100.00%	(10,591,055)	100.00%	(9,606,074)	100.00%	(8,524,591)

PARKS, CULTURE & COMMUNITY SERVICES

Key Performance Indicators

SUPPORTING HEALTH, FITNESS, LEISURE, AND CULTURE, FOR A VIBRANT COMMUNITY

SUPPORTING SERVICE PRIORITIES

Community Services	Parks	Arts & Culture	Special Events					
	DIVISIONAL GOALS							
	1. Offer an unparalleled range of amenities, features, and attributes through community facilities and parks							
	2. Enrich community vitality through integrating arts, learning, inter-cultural experiences, and physical activities into daily life							
	3. Produce a broad range of services of the highest quality that are accessible and affordable to all District residents							
	4. Work closely with community boards, advisory groups, committees and sports groups to understand the needs of the community							
	DIVISIONAL STRATEGIES							
	A. Implement the District's Arts & Culture Strategy							
	B. Implement the District's Trails Plan							
	C. Complete and Implement the District's Coastal Marine Management Plan							
	D. Continue to support Tri-Municipal Initiative on Homelessness							
PERFORMANCE MEASURES	BENCHMARK TARGET	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 TARGET	2022 TARGET	GOAL ALIGNMENT
# of visits to 6 key trails	1,390,600	1,285,000	1,202,000	1,203,100	1,330,500	1,360,500	1,390,000	1, 2, 4
# of volunteer hours	93,000	93,700	82,000	79,600	25,900	35,000	60,000	1, 2, 3, 4
# of visits to community facilities and events	2,343,200	2,342,300	2,302,100	2,339,900	802,900	1,159,800	1,739,700	1, 2, 4
% recovery of divisional expenses	60.0%	61.7%	59.5%	59.6%	37.4%	34.5%	50.0%	3

PLANNING & DEVELOPMENT SERVICES



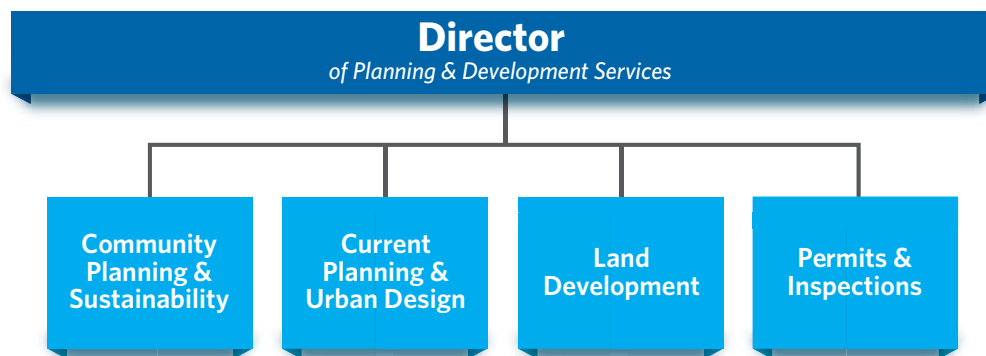
The Planning & Development Services Division works with residents, stakeholders, and Council to guide change and help shape a sustainable future for our community.

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.



2020 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- completed the District's first Housing Needs Report (the second municipality in the region to do so), fully cost-recovered through successful funding application to the Province
- reviewed and processed 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 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
- completed significant technical work and public consultation on the Cypress Village Plan, which will create detailed policy for a new compact, sustainable urban community in Cypress Village, while protecting a large portion of the Eagleridge lands for conservation and recreation
- reviewed and brought forward Heritage Revitalization Agreements for Council consideration to preserve properties with recognized heritage value
- supported the Neighbourhood Character Working Group to successful completion of its mandate through background research, engagement support, and Council direction to bring bylaw and guideline amendments for detached residential neighbourhoods for Council's subsequent consideration in 2021
- supported various Council advisory committees, including Heritage Advisory Committee, Design Review Committee, Lower Caulfeild Advisory Committee, and North Shore Advisory Committee on Disability Issues
- participated in the multi-jurisdictional Balanced Housing Lab to explore housing solutions for middle-income earners, and provided Council with an interim progress report

Local Economy

- completed first three 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 a suite of Official Community Plan, zoning, and building bylaw and policy amendments to reduce community-wide emissions to meet Intergovernmental Panel on Climate Change targets
- completed technical background work to support the preparation of sea level rise and coastal flood hazard land use and planning guidelines, and received Council direction to prepare development permit area guidelines for Council's subsequent consideration in 2021
- prepared a Wildfire Hazard Development Permit Area, adopted by Council, to reduce the threat and potential impact of wildfires
- continued to protect sensitive ecosystem through implementation of the District's existing environmental development controls
- undertook data analysis to provide a tree canopy update to Council, leading to adopted amendments to the Tree Bylaw and direction to commence preparation of an Urban Forest Management Plan in 2021
- supported cross-divisional efforts on the development of the District's first preliminary inventory of natural capital assets

Mobility

- undertook ongoing design work to develop the Draft Marine & Taylor Gateway Public Realm Strategy responding 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

2020 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 the Design Review Committee, Heritage Advisory Committee, Lower Caulfeild Advisory Committee, and the Neighbourhood Character Working Group
- processed over 100 development applications (Heritage Revitalization Agreements, rezonings, Development Permits, Temporary Use Permits, etc)
- processed a significant volume of permits (1,657) and performed 8,529 building and trade inspections

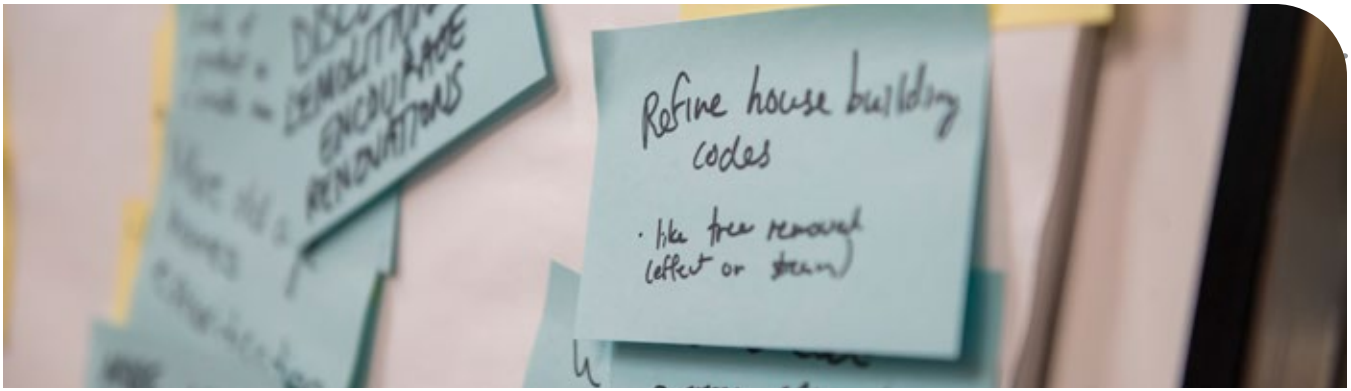
2021 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- introduce zoning and Official Community Plan bylaw amendments for Council's consideration for detached residential areas, with reference to the Neighbourhood Character Working Group's final report and recommendations
- commence update to duplex zoning and guidelines to streamline and improve this form of sensitive infill housing
- complete Cypress Village Plan
- review and process for Council consideration development proposals that would contribute to expanded and targeted housing options (e.g., missing middle, infill options, rental) and rental housing options

Local Economy

- complete the Horseshoe Bay Local Area Plan for Council's consideration of adoption into the Official Community Plan, and seek direction to prepare and introduce new zones for residential areas of this neighbourhood
- initiate the Ambleside Town Centre planning process on completion of Horseshoe Bay area planning and zoning, pending Council direction to do so



Climate Change & Nature

- implement the greenest building standards for development nation-wide through climate action building bylaw updates that come into effect spring 2021
- introduce a foreshore development permit area for Council's consideration of adoption into the Official Community Plan
- initiate the process to prepare an Urban Forest Management Plan

Mobility

- support the Engineering & Transportation Division in the preparation of an updated strategic mobility plan

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

2021 OPERATIONAL INITIATIVES

- continue to provide excellent customer service while working remotely
- continue to process development applications, including Heritage Revitalization Agreements, rezonings, development permits, and Temporary Use Permits
- continue to process permit applications and inspections for Building and Land Development
- continue process improvements related to development planning, permits and inspections, and land development functions
- continue to streamline overall permitting and enforcement processes
- design new corporate-wide online document-intake portal for secure and efficient receipt and storage of documents from the public (go-live date April 2021)
- design and develop a new permit intake system to provide a comprehensive and clear staff response to applicants
- continue to transfer all documents to digital form

PLANNING & DEVELOPMENT SERVICES

Net Divisional Expenses

	Budget 2021		Actual 2020		Actual 2019	
	%	\$	%	\$	%	\$
Revenue						
Planning and Development	15.79%	981,300	16.94%	1,033,061	12.01%	681,955
Permits and Inspections	71.88%	4,467,800	0.00%	4,424,656	80.50%	4,569,603
Planning Recoverable Projects	12.33%	766,550	1.21%	641,138	7.48%	424,837
	100.00%	6,215,650	18.15%	6,098,854	100.00%	5,676,394
Expenses						
Planning and Development						
Salaries & Benefits	92.21%	3,328,630	88.86%	2,594,322	89.52%	2,624,809
Supplies & Other Expenses	7.07%	255,082	8.39%	245,001	9.67%	283,395
Professional & Consulting	0.58%	21,000	2.54%	74,074	0.63%	18,511
Recoveries & Allocations	0.15%	5,300	0.21%	6,277	0.18%	5,403
	100.00%	3,610,013	100.00%	2,919,673	100.00%	2,932,118
Permits and Inspections						
Salaries & Benefits	96.04%	2,451,300	98.31%	2,303,891	95.38%	2,211,449
Supplies & Other Expenses	3.96%	100,968	1.69%	39,552	4.62%	107,035
	100.00%	2,552,267	100.00%	2,343,443	100.00%	2,318,485
Planning Recoverable Projects						
Salaries & Benefits	6.65%	169,685	9.70%	227,283	1.29%	29,894
Supplies & Other Expenses	28.36%	723,750	23.07%	540,746	14.92%	345,811
Professional & Consulting	1.96%	50,000	7.65%	179,288	1.40%	32,524
Recoveries & Allocations	-6.65%	(169,685)	-6.61%	(154,999)	0.00%	-
	30.32%	773,750	33.81%	792,319	17.61%	408,230
Net Divisional Expenses						
Planning and Development	364.91%	(2,628,713)	-4345.18%	(1,886,613)	-12812.93%	(2,250,164)
Permits and Inspections	-265.91%	1,915,533	4793.37%	2,081,213	12818.37%	2,251,118
Planning Recoverable Projects	1.00%	(7,200)	-348.20%	(151,182)	94.56%	16,607
	100.00%	(720,380)	100.00%	43,419	100.00%	17,562

PLANNING & DEVELOPMENT SERVICES

Key Performance Indicators

PROVIDING PLANNING AND DEVELOPMENT EXPERTISE TO RESIDENTS, STAKEHOLDERS, AND COUNCIL TO CREATE A SUSTAINABLE FUTURE FOR OUR COMMUNITY

SUPPORTING SERVICE PRIORITIES

Community Planning & Sustainability	Land Development	Current Planning & Urban Design	Permits & Inspections
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	DIVISIONAL GOALS							
	1. Incorporate sustainability into planning work							
	2. Provide community with timely and efficient planning services							
	3. Deliver permits and inspections on a timely basis							
	4. Plan for increased housing affordability and diversity							
	DIVISIONAL STRATEGIES							
	A. Amend zoning and guidelines for single family homes with reference to the Neighbourhood Character Working Group’s recommendations							
	B. Complete Horseshoe Bay Local Area Plan planning and engagement process							
	C. Move forward on plans for Cypress Village and develop a phased approach to development							
	D. Prepare development permit area guidelines and flood construction bylaws to respond to climate change							

PERFORMANCE MEASURES	BENCHMARK TARGET	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 TARGET	2022 TARGET	GOAL ALIGNMENT
% of planning reports incorporating sustainability	100%	100%	100%	100%	100%	100%	100%	1
average # of days from rezoning application to 1st Council report	365	375	212	365	365	365	365	2, 3
average # of weeks from permit application to permit review	7	10	9-10	9-10	10-12	8-10	6-8	2, 3

POLICE SERVICES



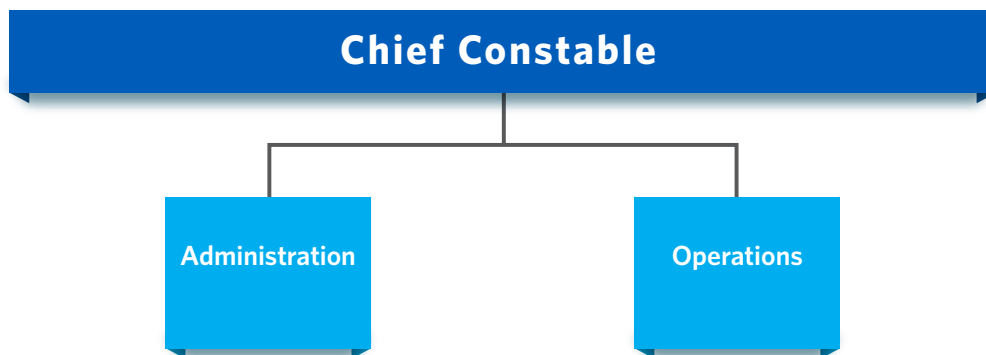
The West Vancouver Police Department (WVPD) is governed by, and reports to, the West Vancouver Police Board. The Mayor is the Chair of the Police Board. The WVPD's jurisdiction includes the District of West Vancouver and Xwemelch'stn Uxwumixw (Squamish Nation).

The mission of the WVPD is *Making West Vancouver Safe Today and Safer Tomorrow*. Our 2016–2019 Strategic Plan, extended to 2021, guides us in this mission. The purpose of the Strategic Plan 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 WVPD is in the process of developing a new Strategic Plan that will take effect on January 1, 2022.

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.



2020 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

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

Local Economy

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

Climate Change & Nature

- expanded hybrid vehicle fleet and other programs

Mobility

- continued participation in District and regional traffic initiatives
- continued management of traffic accidents to ensure efficient traffic flow

Municipal Services

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

Social Well-being

- continued engagement with District residents, including new Canadians, partners, and stakeholders

2020 OPERATIONAL ACCOMPLISHMENTS

- due to the COVID-19 pandemic, the WVPD suspended its 2020 Annual Business Plan and replaced it with a COVID-19 Operational Plan
- the COVID-19 Operational Plan:
 - included an internal and external response to the pandemic and achieved best practices in police response and public safety while maintaining employee health and safety
 - preserved core services and deferred all non-essential spending
 - reflected the impacts of the provincial government suspension of sworn member training requirements, court closures/deferrals, and closure of the Police Academy (Justice Institute of B.C. training)
 - maintained an appropriate level of engagement to provide residents with a strong sense of community safety
 - addressed emerging issues through liaison with local, regional, and provincial leadership, and implemented training, virtual counselling, and mental health resources for staff and their families



2021 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

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
- expand e-bike program for proactive crime enforcement

Mobility

- continue participation in District and regional traffic initiatives
- continue management of traffic accidents to ensure efficient traffic flow
- continue to escalate traffic enforcement in high-collision areas
- increase engagement with partners for traffic education and enforcement

Municipal Services

- implement online reporting for residents
- complete an information technology and business process improvement assessment
- continue to identify other efficiencies and review effectiveness of service models

Social Well-being

- continue engagement with District residents, including new Canadians, partners, and stakeholders
- continue to work with the District and local partners to manage the negative impacts of homelessness and addiction
- ensure the safety of the elderly population through ongoing education and awareness efforts
- review current and future health and wellness programs for staff

2021 OPERATIONAL INITIATIVES

- including the 2021 initiatives to support Council Strategic Goals, continue to implement the WVPD 2016–2021 Strategic Plan. Further initiatives include:
 - continue to align with Public Health Orders during the pandemic and provide updated health resources and COVID-19 enforcement provisions to staff
 - increase patrol based and joint operation property crime projects around persistent problem areas
 - enhance operational training through increased utilization of simulator training

POLICE SERVICES

Key Performance Indicators

MAKING WEST VANCOUVER SAFE TODAY AND SAFER TOMORROW

SUPPORTING SERVICE PRIORITIES

Accountability	Collaboration	Integrity				Professionalism			
	DIVISIONAL GOALS								
	1. Enhance community safety								
	2. Promote operational excellence								
	3. Improve organizational practices								
	DIVISIONAL STRATEGIES								
	A. Reduce property crime, violent crime, and injury/fatal collisions								
	B. Engage stakeholders, improve business analytics, and leverage technology and infrastructure								
	C. Strengthen internal communication, support employee wellness, and be a preferred employer								
	PERFORMANCE MEASURES ³	BENCHMARK TARGET ¹	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 ACTUAL	2021 TARGET	2022 TARGET	GOAL ALIGNMENT
	Property Crime Rate ²	-4% from prior year	1663	1748 +5%	1855 +6%	1484 -20%	-4% from prior year	-4% from prior year	1
Violent Crime Rate ²	-3% from prior year	270	281 +4%	312 +11%	348 +12%	-3% from prior year	-3% from prior year	1	
Injury/Fatal Collisions	-3% from prior year	95	62 -35%	66 +6%	56 -15%	-3% from prior year	-3% from prior year	1	
Crime Severity Index	<BC Av.	57.9 (BC=87.2)	62.6 (BC=89)	64.7 (BC=104)	1 yr lag	<BC Av.	<BC Av.	1	
Police Response Time	<9 min	7:40	7:51	8:31	8:01	<9 min	<9 min	2	
File Clearance Rates	>BC Av.	29.3 (BC=29)	22.8 (BC=27.7)	28.9 (BC=25.3)	1 yr lag	>BC Av.	>BC Av.	2	
Employee Health Assessments	high participation	76%	70%	75%	-	>80%	>80%	3	

¹ The Benchmarks were set in 2016 and will be updated in 2022.

² Crime is represented in total annual incidents and compared year over year.

³ Statistics are collected and tabulated by the WVPD Crime Analyst from police databases, the Canadian Centre for Justice Statistics, PRIME BC, and STATSCAN; however, due to regular audits and new data received by ongoing police work, events may be re-scored for accuracy and totals may change.

POLICE SERVICES

Net Divisional Expenses

	Budget 2021		Actual 2020		Actual 2019	
	%	\$	%	\$	%	\$
Revenue						
Chief Constable's Office	0.00%	-	2.15%	23,578	0.00%	-
Administration Branch	11.24%	109,000	8.72%	95,649	14.74%	153,380
Operations Branch	88.76%	860,324	89.14%	978,160	85.26%	887,535
	100.00%	969,324	100.00%	1,097,387	100.00%	1,040,915
Expenses						
Chief Constable's Office						
Salaries & Benefits	82.04%	950,190	86.20%	1,036,456	88.27%	983,186
Supplies & Other Expenses	4.15%	48,040	4.59%	55,167	4.94%	55,030
Professional & Consulting	13.81%	160,000	9.19%	110,454	6.77%	75,357
Recoveries & Allocations	0.00%	-	0.03%	368	0.02%	255
	100.00%	1,158,230	100.00%	1,202,445	100.00%	1,113,828
Administration Branch						
Salaries & Benefits	51.30%	2,765,107	51.14%	2,718,609	46.50%	2,415,281
Supplies & Other Expenses	42.26%	2,278,108	41.74%	2,218,784	46.74%	2,427,922
Professional & Consulting	0.00%	-	0.58%	30,913	0.00%	-
Recoveries & Allocations	6.44%	347,100	6.54%	347,717	6.76%	351,085
	100.00%	5,390,316	100.00%	5,316,023	100.00%	5,194,287
Operations Branch						
Salaries & Benefits	92.06%	9,963,713	97.79%	9,116,044	94.35%	9,696,583
Supplies & Other Expenses	7.94%	859,684	3.33%	310,344	7.52%	773,226
Professional & Consulting	0.00%	-	0.01%	600	0.00%	-
Recoveries & Allocations	0.00%	-	-1.12%	(104,468)	-1.87%	(192,395)
	100.00%	10,823,397	100.00%	9,322,521	100.00%	10,277,414
Net Divisional Expenses						
Chief Constable's Office	7.06%	(1,158,230)	8.00%	(1,178,866)	7.17%	(1,113,828)
Administration Branch	32.20%	(5,281,316)	35.41%	(5,220,374)	32.43%	(5,040,907)
Operations Branch	60.74%	(9,963,073)	56.60%	(8,344,361)	60.41%	(9,389,879)
	100.00%	(16,402,619)	100.00%	(14,743,602)	100.00%	(15,544,615)

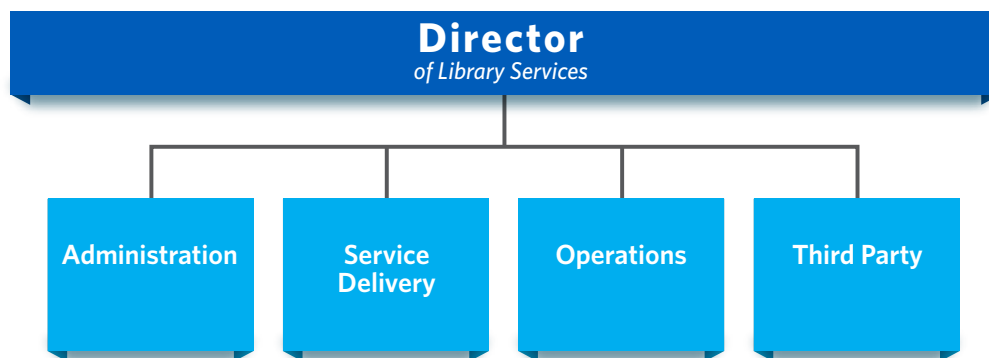
WEST VANCOUVER MEMORIAL LIBRARY



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

Our Mission: 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.



2020 ACCOMPLISHMENTS

Support 21st Century Learning

- converted all programs to virtual delivery within one week of facility closure
- moved all technology training online and supported the public in a rapid transition to e-services
- provided skills development training for all ages and promoted self-directed learning options
performance of self-directed learning options increased by 64% year-over-year
- coordinated with West Vancouver Schools to support educators and families in the transition to online learning. Promoted Solaro and other key resources, support for educators, launched customized newsletter for schools, and created “one-stop shop” webpage for schools staff and families
- expanded Tell Your Story program for youth to create their own e-books in the form of timely anthologies on current events, available for circulation in the library catalogue



Deepen and Extend Community Collaboration

- proposed and supported North Shore Emergency Management Social Community Impact Team. Secoded staff to Emergency Operations Centre
- led the application for a shared grant with North Shore Libraries that saw close to 400 TELUS-sponsored devices donated to people in need. Ensured rapid rollout of devices through SCIT partners agencies ranging from women’s shelters, to stroke recovery, to senior’s groups
- Led the application for a shared grant with North Shore libraries to double a Provincial investment in public technology offerings. The West Vancouver Foundation, administering Emergency Community Support funds, provided \$15,000 in matching funds to each library system. The new technology offerings will roll out in 2021.
- supported the implementation of the action plan for the North Shore Settlement and Integration Strategic Plan
- supported the restoration of community services as part of the DWV’s Restart Team
- partnered with West Vancouver Seniors’ Activity Centre, loaning them our car for food delivery and in return they delivered library materials to seniors with mobility challenges
- hosted Honouring Reconciliation training and public event with Bob Joseph
- joined the West Vancouver Schools District Parent Advisory Council Inclusion Committee, at their invitation

Sustain and Enhance our Physical Space

- renewal of emergency generator completed. Cement stairs to rooftop parking lot refreshed. High-contrast painting of stair noses on inner stairwell as a safety measure for people with low vision
- conversion of rooftop parking to a temporary or recurring rooftop patio area to provide safe outdoor seating options during the pandemic
- reconfigured office space and made space available for District tech support staff to be temporarily housed at the library
- removed all public indoor seating, reconfigured work areas and traffic flows, and added plexiglas barriers to ensure compliance with COVID-19 safety measures, including full safety plan, cleaning regime, collections shifts, and increased fresh air intake profile

Develop and Integrate our Digital Platform

- seamless and immediate launch of LibraryConnect, a phone and online patron service to provide access to all available library services upon closure of the facility
- website migration achieved in August 2020, which resulted in overwhelmingly positive user feedback
- launch of Patron Point Software to enhance all patron communications
- increased selection and availability of e-books and e-audiobooks, as well as launched Kanopy and Solaro

Additional operational items

- contended with one-time budget reductions and shifting safety requirements through the pandemic year. Creation of comprehensive safe reopening plan and collegial participation in District reopening processes
- 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

2021 STRATEGIC INITIATIVES

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

Inclusion: Our Library's mandate is to support everyone in our community through our services

Assess

- space planning—inclusion and accessibility aspects
- conduct a self-assessment on systemic barriers to participation and inclusion

Address and progress

- address findings of self-assessment on systemic barriers. Possible examples could be:
- the creation of a low-barrier library card
- re-examination of library fines
- an increase in non-English programming or signage
- accessibility improvements
- plan for outreach needs for 2022 and/or additional internal or external assessment requirements
- develop programming and partnerships to address the challenges of social isolation and mental health
- work to address the digital divide through innovative training and technology lending programs (Chromebooks, iPod Load and Go, Wireless Hotspot)
- offer at least two technology-related programs in languages other than English (staffing dependant)
- partner on the West Vancouver Schools District Parent Advisory Council Committee on Anti-Racism/ Tolerance; will be working actively with them on education for parents, families and the wider community
- Booktopia 2020/2021 has a diverse roster and at least one speaker presenting specifically on stereotypes, at the request of West Vancouver Schools administrators and teacher-librarians

A Learning Culture: We will foster the joy of learning and growth, both in our community and within our staff

Assess

- virtual program evaluations
- space planning—learning and play elements
- plan for offering technology programming outreach
- create Digital Learning Framework for youth programs
- assess needs for specific learning offerings, collections and e-licences, and online readers advisory

Address and progress

- refine virtual programs based on evaluation findings
- new Signature Series
- develop adult programming that provides basic digital literacy skills, online safety and security, job re-skilling, and programs around emerging technologies
- provide live and asynchronous learning options

- offer one-on-one device clinics for learners
- build staff expertise in ILS, SQL, and Municipal IT tools
- community partner on West Vancouver Schools' Successful Early Years Transitions to Kindergarten group, part of a provincial initiative; will be working with this group to develop free play kits for families and offering professional development on the Early Learning Framework to Early Childhood Educators
- pilot/introduce outdoor programming for families

Integrity: We will maintain a high standard of integrity and quality in our practices and services

Assess

- internal structural review—is our organizational structure optimized?
- space planning—efficiency, environmental, and safety aspects
- update our service models

Address and progress

- safe reintroduction of services
- optimization of online platform
- Climate Futures Campaign
- honouring Reconciliation—North Shore libraries partnership activities

Community: Community needs are at the centre of all we do. We will tailor our services and spaces to those needs

Assess

- community participation—who is using the library and who is not? Why?
- update environmental scan and identify community needs as new data and community engagement opportunities become available
- space planning—engage community to determine needs
- examine potential partnerships to broaden the reach of library programs. For example, working with caregivers

Address and progress

- identify and approach potential strategic partners to find ways to improve inclusion of low-participating sectors of the community
- support community economic resilience and rebuilding through partnerships, skills training, and other needs-based responses
- create opportunities to interact with new technology. For example, pilot AR display at the library and guest speakers on emerging technologies
- lift up community voices through North Shore Author's Collection, Tell Your Story expansion, and development of a community recording studio
- create community discussion program
- create new virtual volunteer opportunities for teens to meet demand as expressed by West Vancouver schools and other community agencies
- fully virtualize cornerstone youth partnership initiatives Reading Link Challenge, Booktopia, and Summer Reading Club, and improve on virtualization done quickly in 2020
- fall 2021 Kindergarten Library Card project

WEST VANCOUVER MEMORIAL LIBRARY

Net Divisional Expenses

	Budget 2021		Actual 2020		Actual 2019	
	%	\$	%	\$	%	\$
Revenue						
Administration	39.23%	232,900	40.71%	214,420	52.88%	273,281
Service Delivery	0.00%	-	0.00%	-	0.37%	1,892
Operations Support	0.07%	400	0.00%	-	0.00%	-
Third Party	60.70%	360,361	59.29%	312,340	46.75%	241,606
	100.00%	593,661	100.00%	526,760	100.00%	516,779
Expenses						
Administration						
Salaries & Benefits	83.22%	290,298	77.99%	285,792	72.03%	279,736
Supplies & Other Expenses	11.46%	39,967	16.84%	61,696	15.79%	61,327
Professional & Consulting	0.63%	2,200	0.00%	-	7.68%	29,843
Recoveries & Allocations	4.69%	16,377	5.17%	18,940	4.50%	17,481
	100.00%	348,842	100.00%	366,427	100.00%	388,386
Service Delivery						
Salaries & Benefits	91.08%	3,441,616	90.37%	3,078,774	90.74%	3,337,979
Supplies & Other Expenses	8.92%	337,050	9.63%	328,144	9.26%	340,812
	100.00%	3,778,666	100.00%	3,406,918	100.00%	3,678,792
Operations Support						
Salaries & Benefits	71.14%	436,636	74.68%	398,207	66.48%	346,633
Supplies & Other Expenses	27.89%	171,200	24.21%	129,066	32.46%	169,242
Recoveries & Allocations	0.97%	5,940	1.11%	5,940	1.06%	5,504
	100.00%	613,776	100.00%	533,213	100.00%	521,379
Third Party						
Salaries & Benefits	29.12%	104,927	22.72%	70,954	38.47%	92,580
Supplies & Other Expenses	70.88%	255,434	77.20%	241,131	61.53%	148,086
	100.00%	360,361	100.00%	312,340	100.00%	240,666
Net Divisional Expenses						
Administration	2.57%	(115,942)	3.71%	(152,007)	2.67%	(115,105)
Service Delivery	83.82%	(3,778,666)	83.26%	(3,406,918)	85.26%	(3,676,900)
Operations Support	13.61%	(613,376)	13.03%	(533,213)	12.09%	(521,379)
Third Party	0.00%	-	0.00%	-	-0.02%	940
	100.00%	(4,507,984)	100.00%	(4,092,138)	100.00%	(4,312,444)



Capital Program

INTRODUCTION TO CAPITAL PROGRAMS

Introduction to Capital Programs

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

Capital planning is further broken down within each fund between maintenance of existing infrastructure and new infrastructure/major replacements:

- maintenance of existing infrastructure is best viewed as ongoing and operational in nature. Such expenditures are appropriately embedded within the relevant annual rate structure (property tax, utility user fees, etc.)
- new infrastructure/major replacements are longer-term in nature, and are appropriately funded from longer-term resources such as reserve funds, grants, developer contributions, long-term borrowing, etc.

Direction of Capital Planning

Capital planning continues to be guided by the asset management framework and linked to the Council's Strategic Plan.

Consideration of a much longer planning horizon has been introduced through the asset management program and condition assessments of District-owned facilities are updated annually. This work has allowed the District to move to planning horizons that encompass five-, 10- and 20-year cycles.

The asset management program includes the following:

- maintaining current inventories of all categories of District assets
- estimating condition and remaining life of those assets
- defining appropriate levels of services and maintenance standards for all categories of assets
- determining the ongoing costs of those maintenance standards
- forming appropriate replacement cycles and replacement costs
- establishing a system of asset reserves to address required investment to maintain assets performance at optimal levels
- evaluating efficiency and effectiveness of asset

Comprehensive documentation of infrastructure across all District operations was updated in 2015 in the Fiscal Sustainability Review. This documentation has brought together all preceding information to demonstrate the requirements for short-term maintenance programs and for long-term replacement cycles. The review also highlights how decisions made now may have significant infrastructure obligations. As well, projections of timing, costs, and funding sources for new facilities and infrastructure required by future growth capital planning will be linked with business planning, visualizing long-term outcomes, performance measurement, and operational improvements within the principles of sustainability.

CAPITAL PROGRAM PRINCIPLES

The following principles guide the development of District capital programs:

Planning is Paramount

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

Corporate Stewardship

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

Long-term Outlook

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

Assets are Liabilities

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

Commitment to Ongoing Maintenance

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

Commitment to Managing Ongoing Costs

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

Integration of Capital and Operating Costs

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

Commitment to Pay-as-you-go Where Possible

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

Specialized Expertise

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

Funding Sources

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

Capitalization Policy

The capital program includes the infrastructure maintenance program and capitalization of individual expenditures follows the guidelines for Tangible Capital Assets as prescribed in Public Sector Accounting Board (PSAB) 3150:

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

CAPITAL BUDGETING PROCESS

All divisions submit their capital requests to the Financial Services Division. The divisions must prepare a one-page executive summary for each capital request, as well as a business case for all significant projects. The executive summary and business case include a description of the project, situational analysis, benefits analysis, a risk assessment, a financial summary, and a communications plan. The financial summary identifies the preferred funding sources, includes the details of any ongoing operating and maintenance costs necessary to service the project, and quantifies any expected operational savings.

The capital requests are consolidated to determine the total value of the projects. All members of the executive committee (made up of the District's directors and the Chief Administrative Officer) receive a package that includes all of the capital requests, executive summaries, and business cases. Projects are reviewed to determine which will be included in the proposed capital budget that will be presented to Council. As part of this review, the projects are grouped by the following project categories:

Asset Preservation: maintenance/replacement of assets that would be critically impaired or completely unusable without replacement or repair.

Strategic Investment: acquisition/maintenance of assets that have strategic value for the District—critical programs and/or services would be directly impaired without these assets.

Health & Safety: Acquisition/maintenance of assets directly related to public and staff health and safety—both with respect to COVID-19 and other immediate risks.

Innovation: Acquisition/maintenance of assets directly improving the effectiveness, efficiency, and quality of programs and/or services provided by the District.

Regular Asset Maintenance: Ongoing maintenance work/replacement that may not be driven by a critical risk to the asset (unlike asset preservation), but is still needed as per the 20-year asset maintenance plan.

Starting 2021, the District of West Vancouver implemented the “just-in-time strategy,” which incorporates multi-stage process of capital funding at the District. Although the available funding for all projects is built into the District's 2021-2025 Five-Year Financial Plan, the funding for projects is phased to encompass both the initiatives launched in 2020 that were impacted by COVID-19 and the emerging funding and maintenance requirements for 2021. The volume of work and the broad range of projects included in the 2021 Capital Plan required careful consideration of project timing to ensure that urgent objectives are addressed first and to avoid overloading the District's capacity in terms of the work that can be delivered on a timely basis. Based on these considerations, the 2021 Capital Plan is divided into two phases. Phase 1 includes projects proposed for immediate implementation, while Phase 2 includes projects that can be postponed until the capacity and funding constraints are further understood. Depending on the progress of Phase 1 projects and incremental funding available for capital initiatives, some of the Phase 2 projects may be launched in 2021, while others may need to be postponed.

The capital budgeting process concludes with a final list of approved projects included in the proposed budget that is presented to Council.

Capital budgets include all of the costs required to complete a capital project. Some of these costs may not fall within the Public Sector Accounting Board's (PSAB) definition of a tangible capital asset. They are, however, included in the capital budget to facilitate tracking and analysis of total project costs. At year end, those expenditures that do not meet the PSAB definition of a tangible capital asset are reported as an operating expenditure in the financial statements.

FIVE-YEAR CAPITAL PLAN

Consolidated Summary

	2021	2022	2023	2024	2025
Equipment	1,571,238	1,099,840	1,009,872	927,868	983,863
Prior Year Approved Work In Progress	440,151	-	-	-	-
	2,011,389	1,099,840	1,009,872	927,868	983,863
Facilities					
Major Projects					
Municipal Hall Upgrades & Renewal	2,750,000	-	-	-	-
Multi Year Facilities Capital Renewal	4,624,001	4,057,184	2,648,085	3,526,001	3,089,093
Other Projects	575,000	-	-	-	-
Prior Year Approved Work In Progress	12,277,430	-	-	-	-
	20,226,431	4,057,184	2,648,085	3,526,001	3,089,093
Grounds and Parks					
Major Projects					
Sport Field Drainage & Irrigation Replacement	286,000	-	-	-	-
Sport Courts Replacement	265,000	200,000	120,000	250,000	710,000
Implementation of Shoreline Protection Projects	210,000	150,000	150,000	150,000	150,000
Community Wildfire Plan Implementation	183,970	183,970	183,970	183,970	183,970
Failing Trails & Trail Structures Replacement	175,000	350,000	200,000	100,000	375,000
Other Projects	1,638,252	2,948,000	3,130,000	2,014,000	3,830,000
Prior Year Approved Work In Progress	11,080,372	-	-	-	-
	13,838,594	3,831,970	3,783,970	2,697,970	5,248,970
Information Technology					
Major Projects					
Application Software Upkeep & Enhancements	250,000	250,000	250,000	250,000	250,000
Public Websites Rebuild and Consolidation	190,000	-	-	-	-
Other Projects	1,508,115	400,000	350,000	400,000	450,000
Prior Year Approved Work In Progress	792,459	-	-	-	-
	2,740,574	650,000	600,000	650,000	700,000
Transportation Infrastructure					
Major Projects					
Road, Pavement, Cycling/ Pedestrian, Transportation Support Infrastructure	3,020,000	3,728,625	3,814,341	3,902,199	3,992,254
Bridge & Structural Infrastructure	250,000	666,250	682,906	699,979	717,478
Railway Crossing Upgrades	54,000	420,250	430,756	441,525	452,563
Prior Year Approved Work In Progress	8,893,204	-	-	-	-
	12,217,204	4,815,125	4,928,003	5,043,703	5,162,295
Vehicle Fleet	1,632,300	-	-	-	-
Prior Year Approved Work In Progress	2,059,352	-	-	-	-
	3,691,652	-	-	-	-
Provisional Reserve Expenditures	62,327,137	63,310,468	67,167,121	72,648,864	76,826,720
	117,052,981	77,764,587	80,137,051	85,494,406	92,010,941
FUNDING SOURCES					
Asset Maintenance Reserves	15,855,673	12,697,009	11,552,567	11,465,294	13,548,455
Community Amenity Contributions	1,650,000	200,000	-	-	-
Development Cost Charges	901,000	950,000	900,000	850,000	350,000
External Funding	446,703	607,110	517,363	530,248	535,766
Other Reserves	329,500	-	-	-	750,000
Prior Year Committed Funds	35,542,968	-	-	-	-
Provisional Reserve Transfers	62,327,137	63,310,468	67,167,121	72,648,864	76,826,720
	117,052,981	77,764,587	80,137,051	85,494,406	92,010,941
SURPLUS / SHORTFALL	-	-	-	-	-

FIVE-YEAR CAPITAL PLAN

General Fund Projects

	2021	2022	2023	2024	2025
Equipment	1,571,238	1,099,840	1,009,872	927,868	983,863
Prior Year Approved Work In Progress	440,151	-	-	-	-
	2,011,389	1,099,840	1,009,872	927,868	983,863
Facilities					
Major Projects					
Municipal Hall Upgrades & Renewal	2,750,000	-	-	-	-
Multi Year Facilities Capital Renewal	4,624,001	4,057,184	2,648,085	3,526,001	3,089,093
Other Projects	575,000	-	-	-	-
Prior Year Approved Work In Progress	12,277,430	-	-	-	-
	20,226,431	4,057,184	2,648,085	3,526,001	3,089,093
Grounds and Parks					
Major Projects					
Sport Field Drainage & Irrigation Replacement	286,000	-	-	-	-
Sport Courts Replacement	265,000	200,000	120,000	250,000	710,000
Implementation of Shoreline Protection Projects	210,000	150,000	150,000	150,000	150,000
Community Wildfire Plan Implementation	183,970	183,970	183,970	183,970	183,970
Failing Trails & Trail Structures Replacement	175,000	350,000	200,000	100,000	375,000
Other Projects	1,638,252	2,948,000	3,130,000	2,014,000	3,830,000
Prior Year Approved Work In Progress	11,080,372	-	-	-	-
	13,838,594	3,831,970	3,783,970	2,697,970	5,248,970
Information Technology					
Major Projects					
Application Software Upkeep & Enhancements	250,000	250,000	250,000	250,000	250,000
Public Websites Rebuild and Consolidation	190,000	-	-	-	-
Other Projects	1,508,115	400,000	350,000	400,000	450,000
Prior Year Approved Work In Progress	792,459	-	-	-	-
	2,740,574	650,000	600,000	650,000	700,000
Transportation Infrastructure					
Major Projects					
Road, Pavement, Cycling/Pedestrian, Transportation Support Infrastructure	3,020,000	3,728,625	3,814,341	3,902,199	3,992,254
Bridge & Structural Infrastructure	250,000	666,250	682,906	699,979	717,478
Railway Crossing Upgrades	54,000	420,250	430,756	441,525	452,563
Prior Year Approved Work In Progress	8,893,204	-	-	-	-
	12,217,204	4,815,125	4,928,003	5,043,703	5,162,295
Vehicle Fleet	1,632,300	-	-	-	-
Prior Year Approved Work In Progress	2,059,352	-	-	-	-
	3,691,652	-	-	-	-
Provisional Reserve Expenditures	62,327,137	63,310,468	67,167,121	72,648,864	76,826,720
	117,052,981	77,764,587	80,137,051	85,494,406	92,010,941
FUNDING SOURCES					
Asset Maintenance Reserves	15,855,673	12,697,009	11,552,567	11,465,294	13,548,455
Community Amenity Contributions	1,650,000	200,000	-	-	-
Development Cost Charges	901,000	950,000	900,000	850,000	350,000
External Funding	446,703	607,110	517,363	530,248	535,766
Other Reserves	329,500	-	-	-	750,000
Prior Year Committed Funds	35,542,968	-	-	-	-
Provisional Reserve Transfers	62,327,137	63,310,468	67,167,121	72,648,864	76,826,720
	117,052,981	77,764,587	80,137,051	85,494,406	92,010,941
SURPLUS / SHORTFALL	-	-	-	-	-

FIVE-YEAR CAPITAL PLAN

Water, Sewer, Solid Waste & Cemetery

	2021	2022	2023	2024	2025
WATER UTILITY FUND					
Project Costs					
Annual Replacements Program	5,100,000	5,400,000	5,700,000	6,000,000	6,300,000
Equipment Renewals	325,000	190,000	190,000	190,000	190,000
Prior Year Approved Work in Progress	4,657,153	-	-	-	-
Provisional Reserve Expenditures	5,190,548	5,158,748	5,131,648	5,109,448	5,092,248
	15,272,701	10,748,748	11,021,648	11,299,448	11,582,248
Funding Sources					
Asset Maintenance Reserve	5,271,400	5,431,800	5,727,100	6,022,200	6,317,200
Internal Equipment Recoveries	153,600	158,200	162,900	167,800	172,800
Prior Year Committed Funds	4,657,153	-	-	-	-
Provisional Reserve Transfers	5,190,548	5,158,748	5,131,648	5,109,448	5,092,248
	15,272,701	10,748,748	11,021,648	11,299,448	11,582,248
SEWER UTILITY FUND					
Project Costs					
Storm Improvements	4,800,000	4,896,000	4,994,000	5,094,000	5,196,000
Sanitary Replacements	4,600,000	4,692,000	4,786,000	4,882,000	4,980,000
Equipment Replacement	325,000	55,000	55,000	55,000	55,000
Capital Financial Plan Adjustment	1,828,204	-	-	-	-
Prior Year Approved Work in Progress	7,414,087	-	-	-	-
Provisional Reserve Expenditures	4,008,239	5,945,943	6,055,443	6,164,943	6,274,443
	22,975,530	15,588,943	15,890,443	16,195,943	16,505,443
Funding Sources					
Asset Maintenance Reserve	9,560,500	9,478,500	9,670,500	9,866,500	10,066,500
Internal Equipment Recoveries	164,500	164,500	164,500	164,500	164,500
Prior Year Committed Funds	7,414,087	-	-	-	-
Provisional Reserve Transfers	5,836,443	5,945,943	6,055,443	6,164,943	6,274,443
	22,975,530	15,588,943	15,890,443	16,195,943	16,505,443
SOLID WASTE UTILITY FUND					
Project Costs					
Eagle Island Waste Enclosure	20,000	-	-	-	-
Provisional Reserve Expenditures	1,335,524	872,115	656,132	718,605	1,096,951
	1,355,524	872,115	656,132	718,605	1,096,951
Funding Sources					
Asset Maintenance Reserve	20,000	-	-	-	-
Provisional Reserve Transfers	1,335,524	872,115	656,132	718,605	1,096,951
	1,355,524	872,115	656,132	718,605	1,096,951
CEMETERY FUND					
Project Costs					
Capital Improvements	125,000	160,000	150,000	100,000	287,000
Vehicles & Equipment	15,000	-	-	-	-
Provisional Reserve Expenditures	1,115,741	1,140,010	1,192,479	1,314,739	1,343,928
	1,255,741	1,300,010	1,342,479	1,414,739	1,630,928
Funding Sources					
Operations	140,000	160,000	150,000	100,000	287,000
Provisional Reserve Transfers	1,115,741	1,140,010	1,192,479	1,314,739	1,343,928
	1,255,741	1,300,010	1,342,479	1,414,739	1,630,928
GOLF FUND					
Project Costs					
Capital Financial Plan Adjustment:					
Course Improvement	110,000	-	-	-	-
Vehicles & Equipment	109,300	-	-	-	-
Provisional Reserve Expenditures	66,714	286,014	286,014	286,014	286,014
	286,014	286,014	286,014	286,014	286,014
Funding Sources					
Provisional Reserve Transfers	286,014	286,014	286,014	286,014	286,014
	286,014	286,014	286,014	286,014	286,014

Note:

Following the 2021-2025 Financial Plan Bylaw adoption, capital financial plan adjustments were made to reflect changes in the capital work plan.

2021 CAPITAL PROGRAM

Program Summary

	Budget 2021	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	2,011,389	1,729,723	-	79,500	-	202,166	-	-	-	-
Current Year Projects	1,571,238	1,297,072	-	79,500	-	194,666	-	-	-	-
Prior Year Approved Work in Progress	440,151	432,651	-	-	-	7,500	-	-	-	-
Facilities	20,226,431	6,739,467	7,611,415	62,203	3,184,123	2,352,242	184,805	-	-	92,176
Current Year Projects	7,949,001	6,299,001	-	-	1,650,000	-	-	-	-	-
Prior Year Approved Work in Progress	12,277,430	440,466	7,611,415	62,203	1,534,123	2,352,242	184,805	-	-	92,176
Grounds and Parks	13,838,594	1,629,236	-	85,498	8,538,087	1,190,237	1,327,856	900,000	104,680	63,000
Current Year Projects	2,758,222	1,416,985	-	-	-	190,237	901,000	250,000	-	-
Prior Year Approved Work in Progress	11,080,372	212,251	-	85,498	8,538,087	1,000,000	426,856	650,000	104,680	63,000
Information Technology	2,740,574	2,737,866	-	2,708	-	-	-	-	-	-
Current Year Projects	1,948,115	1,948,115	-	-	-	-	-	-	-	-
Prior Year Approved Work in Progress	792,459	789,751	-	2,708	-	-	-	-	-	-
Transportation Infrastructure	12,217,204	4,703,129	-	-	5,576,616	882,814	1,054,645	-	-	-
Current Year Projects	3,324,000	3,324,000	-	-	-	-	-	-	-	-
Prior Year Approved Work in Progress	8,893,204	1,379,129	-	-	5,576,616	882,814	1,054,645	-	-	-
Vehicle Fleet	3,691,652	3,629,852	-	-	-	61,800	-	-	-	-
Current Year Projects	1,632,300	1,570,500	-	-	-	61,800	-	-	-	-
Prior Year Approved Work in Progress	2,059,352	2,059,352	-	-	-	-	-	-	-	-
Total										
Current Year Projects	19,182,876	15,855,673	-	79,500	1,650,000	446,703	901,000	250,000	-	-
Prior Year Approved Work in Progress	35,542,968	5,313,600	7,611,415	150,409	15,648,826	4,242,556	1,666,306	650,000	104,680	155,176
	54,725,844	21,169,273	7,611,415	229,909	17,298,826	4,689,259	2,567,306	900,000	104,680	155,176
Provisional Reserve Expenditures	62,327,137	2,601,855	22,235,103	1,762,541	30,616,174	-	-	452,377	604,514	4,054,574
Total	117,052,981	23,771,128	29,846,518	1,992,450	47,915,000	4,689,259	2,567,306	1,352,377	709,194	4,209,750

2021 CAPITAL PROGRAM

Equipment

	Budget 2021	Funding Source		
		Asset Maintenance Reserves	Other Reserves	External Funding
PHASE 1 Current Year Projects				
Asset Preservation				
Legislative Services				
Film Digitization Project	2,000	-	2,000	-
Clerk's Correspondence Project	7,500	-	7,500	-
	<u>9,500</u>	<u>-</u>	<u>9,500</u>	<u>-</u>
Library Services				
Library Collections - Core	303,172	303,172	-	-
Automated Material Handling (AMH) Bin Replacement	14,000	14,000	-	-
	<u>317,172</u>	<u>317,172</u>	<u>-</u>	<u>-</u>
Police Services				
Firearm & Ballistic Equipment Evergreening	90,000	90,000	-	-
	<u>90,000</u>	<u>90,000</u>	<u>-</u>	<u>-</u>
Asset Preservation Total	416,672	407,172	9,500	-
Health & Safety				
Fire & Rescue Services				
Fire Training Stacked Container Prop	120,000	120,000	-	-
Medical Equipment	20,000	20,000	-	-
	<u>140,000</u>	<u>140,000</u>	<u>-</u>	<u>-</u>
Parks, Culture & Community Services				
Gleneagles Community Centre Weight Room Equipment Replacement	35,000	35,000	-	-
First Aid Equipment Replacement	10,000	10,000	-	-
	<u>45,000</u>	<u>45,000</u>	<u>-</u>	<u>-</u>
Health & Safety Total	185,000	185,000	-	-
Innovation				
Engineering & Transportation				
Data Acquisition - 2020 Orthophotos & 2021 LiDAR with Vegetation Classification	42,000	42,000	-	-
	<u>42,000</u>	<u>42,000</u>	<u>-</u>	<u>-</u>
Library Services				
Library Collections - Enhanced	192,866 ¹	-	-	192,866
	<u>192,866</u>	<u>-</u>	<u>-</u>	<u>192,866</u>
Innovation Total	234,866	42,000	-	192,866
Regular Asset Maintenance				
Fire & Rescue Services				
Personal Protective Equipment	93,000	93,000	-	-
Technical Rescue Equipment	83,000	83,000	-	-
Auto Extrication Equipment	69,800	69,800	-	-
Fire Hose & Nozzle Equipment	50,000	50,000	-	-
Respiratory Protection Equipment (SCBA)	24,900	24,900	-	-
	<u>320,700</u>	<u>320,700</u>	<u>-</u>	<u>-</u>
Parks, Culture & Community Services				
Aquatic Centre Weight Room Equipment Replacement	29,000	29,000	-	-
Replace Top Dresser Attachment Unit P070	11,500	11,500	-	-
Cultural Displays & Lighting Replacement	6,500	6,500	-	-
Continued Funding for Field Grooming Equipment for Rutledge Field	70,000	-	70,000	-
	<u>117,000</u>	<u>47,000</u>	<u>70,000</u>	<u>-</u>
Police Services				
IT Evergreening & Projects	65,000	65,000	-	-
	<u>65,000</u>	<u>65,000</u>	<u>-</u>	<u>-</u>
Regular Asset Maintenance Total	502,700	432,700	70,000	-

2021 CAPITAL PROGRAM

Equipment...continued

	Budget 2021	Funding Source		
		Asset Maintenance Reserves	Other Reserves	External Funding
Strategic Investment				
Parks, Culture & Community Services				
Special Event Equipment Replacement	100,000	100,000	-	-
Barber Surf Rake Beach Cleaner	78,000	78,000	-	-
Major Appliance, Program & Kitchen Equipment Replacement	30,000	10,000	-	20,000 ²
	<u>208,000</u>	<u>188,000</u>	<u>-</u>	<u>20,000</u>
Strategic Investment Total	208,000	188,000	-	20,000
PHASE 1 Current Year Projects Sub-Total	1,547,238	1,254,872	79,500	212,866
¹ Third party donations and grants				
² Seniors Activity Centre Advisory Board				
Prior Year Approved Work in Progress Sub-Total	440,151	432,651	-	7,500
Total Approved Capital Requests	1,987,389	1,687,523	79,500	220,366
PHASE 2 Current Year Projects - Funding Appropriation to be Approved	-	-	-	-
Capital Financial Plan Adjustment	24,000	42,200	-	(18,200)
TOTAL CAPITAL PROJECTS	2,011,389	1,729,723	79,500	202,166

Note:

Following the 2021-2025 Financial Plan Bylaw adoption, capital financial plan adjustments were made to reflect changes in the capital work plan.

2021 CAPITAL PROGRAM

Information Technology

	Budget 2021	Funding Source	
		Asset Maintenance Reserves	Other Reserves
PHASE 1 Current Year Projects			
Asset Preservation			
Corporate Services			
IT Infrastructure Replacement & Additions	400,000	400,000	-
Golf Management/Registration System Replacement	30,000	30,000	-
	<u>430,000</u>	<u>430,000</u>	<u>-</u>
Library Services			
Public Computer Replacements & Privacy Screens	55,865	55,865	-
Lab Computer Replacements	34,080	34,080	-
	<u>89,945</u>	<u>89,945</u>	<u>-</u>
Asset Preservation Total	<u>519,945</u>	<u>519,945</u>	<u>-</u>
Innovation			
Financial Services			
JD Edwards (JDE) - Maintenance Connection Asset Management	50,000	50,000	-
	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Police Services			
Information Technology - Police Enterprise Resourcing Platform System	150,000	150,000	-
Microsoft Office 365	40,000	40,000	-
	<u>190,000</u>	<u>190,000</u>	<u>-</u>
Innovation Total	<u>240,000</u>	<u>240,000</u>	<u>-</u>
Strategic Investment			
Corporate Services			
Application Software Upkeep & Enhancements	250,000	250,000	-
Public Websites Rebuild and Consolidation	190,000	190,000	-
Copiers Replacement and Consolidation	150,000	150,000	-
Community Services Employee Scheduling System	30,000	30,000	-
	<u>620,000</u>	<u>620,000</u>	<u>-</u>
Strategic Investment Total	<u>620,000</u>	<u>620,000</u>	<u>-</u>
PHASE 1 Current Year Projects Sub-Total	<u>1,379,945</u>	<u>1,379,945</u>	<u>-</u>
Prior Year Approved Work in Progress Sub-Total	<u>792,459</u>	<u>789,751</u>	<u>2,708</u>
Total Approved Capital Requests	<u>2,172,404</u>	<u>2,169,696</u>	<u>2,708</u>
PHASE 2 Current Year Projects - Funding Appropriation to be Approved			
Innovation			
Police Services			
HR Onboarding System	50,000	50,000	-
	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Innovation Total	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Regular Asset Maintenance			
Library Services			
Library Network Renewal	18,170	18,170	-
	<u>18,170</u>	<u>18,170</u>	<u>-</u>
Regular Asset Maintenance Total	<u>18,170</u>	<u>18,170</u>	<u>-</u>
Strategic Investment			
Corporate Services			
Mobile Workforce Equipment	500,000	500,000	-
	<u>500,000</u>	<u>500,000</u>	<u>-</u>
Strategic Investment Total	<u>500,000</u>	<u>500,000</u>	<u>-</u>
PHASE 2 Current Year Projects Sub-Total	<u>568,170</u>	<u>568,170</u>	<u>-</u>
TOTAL CAPITAL PROJECTS	<u>2,740,574</u>	<u>2,737,866</u>	<u>2,708</u>

Note:

The 2021 Capital Plan is divided into two phases – Phase 1 includes projects for immediate implementation, Phase 2 includes projects that are postponed and may be launched in 2021 depending on the progress of Phase 1 projects, capacity, and incremental funding available for capital initiatives.

2021 CAPITAL PROGRAM

Vehicle Fleet

	Budget 2021	Funding Source	
		Asset Maintenance Reserves	External Funding
PHASE 1 Current Year Projects			
Asset Preservation			
Fire & Rescue Services			
Replace Fire Support. Unit F032	95,700	92,700	3,000 ¹
Replace Fire Tower Truck. Unit F041	80,000	80,000	-
Replace Fire Support Vehicle. Unit F046	44,800	43,000	1,800 ¹
	<u>220,500</u>	<u>215,700</u>	<u>4,800</u>
Asset Preservation Total	220,500	215,700	4,800
Regular Asset Maintenance			
Corporate Services			
Replace Service Van. Unit M029	52,000	50,000	2,000 ¹
	<u>52,000</u>	<u>50,000</u>	<u>2,000</u>
Engineering & Transportation			
Replace Service Truck. Unit M024	129,000	125,000	4,000 ¹
Replace 3/4 Ton Pick-up. Unit M027	60,000	55,000	5,000 ¹
	<u>189,000</u>	<u>180,000</u>	<u>9,000</u>
Parks, Culture & Community Services			
Replace Single Axle Dump Truck. Unit P003	151,000	145,000	6,000 ¹
Replace Ride-on Mower. Unit GL39	62,500	60,000	2,500 ¹
Replace All Terrain Vehicle. Unit P069	58,000	56,000	2,000 ¹
Replace Utility Vehicle. Unit PP11	51,500	50,000	1,500 ¹
	<u>323,000</u>	<u>311,000</u>	<u>12,000</u>
Planning & Development Services			
Replace Hybrid Sedan. Unit P024	58,000	55,000	3,000 ¹
	<u>58,000</u>	<u>55,000</u>	<u>3,000</u>
Police Services			
Police Operational Vehicle. Unit V021	97,500	95,000	2,500 ¹
Police Operational Vehicle. Unit V011	97,500	95,000	2,500 ¹
Police Operational Vehicle. Unit V005	97,000	95,000	2,000 ¹
	<u>292,000</u>	<u>285,000</u>	<u>7,000</u>
Regular Asset Maintenance Total	914,000	881,000	33,000
Strategic Investment			
Engineering & Transportation			
Acquisition of a Pick-up	55,000	55,000	-
	<u>55,000</u>	<u>55,000</u>	<u>-</u>
Fire & Rescue Services			
Replace Fire Interface Vehicle. Unit F023	107,000	104,000	3,000 ¹
	<u>107,000</u>	<u>104,000</u>	<u>3,000</u>
Strategic Investment Total	162,000	159,000	3,000
PHASE 1 Current Year Projects Sub-Total	1,296,500	1,255,700	40,800

2021 CAPITAL PROGRAM

Vehicle Fleet...continued

	Budget 2021	Funding Source	
		Asset Maintenance Reserves	External Funding
Prior Year Approved Work in Progress Sub-Total	2,059,352	2,059,352	-
Total Approved Capital Requests	3,355,852	3,315,052	40,800
PHASE 2 Current Year Projects - Funding Appropriation to be Approved			
Regular Asset Maintenance			
Parks, Culture & Community Services			
Replace Mini-excavator. Unit P043	108,000	100,000	8,000 ¹
Replace Ride-on Mower. Unit A001	67,000	64,000	3,000 ¹
Replace Utility Vehicle. Unit GL33	51,500	50,000	1,500 ¹
Replace 2010 Turf Trailer. Unit P037	8,000	7,400	600 ¹
Replace 2009 Tuff Trailer. Unit P083	8,000	7,400	600 ¹
Replace 2009 Tuff Trailer. Unit P060	8,000	7,400	600 ¹
	<u>250,500</u>	<u>236,200</u>	<u>14,300</u>
Regular Asset Maintenance Total	250,500	236,200	14,300
PHASE 2 Current Year Projects Sub-Total	250,500	236,200	14,300
Capital Financial Plan Adjustment	85,300	78,600	6,700
TOTAL CAPITAL PROJECTS	3,691,652	3,629,852	61,800

¹ Estimated proceeds on asset disposal

Note:

The 2021 Capital Plan is divided into two phases – Phase 1 includes projects for immediate implementation, Phase 2 includes projects that are postponed and may be launched in 2021 depending on the progress of Phase 1 projects, capacity, and incremental funding available for capital initiatives.

Following the 2021-2025 Financial Plan Bylaw adoption, capital financial plan adjustments were made to reflect changes in the capital work plan.

2021 CAPITAL PROGRAM

Facilities Maintenance

	Budget 2021	Funding Source						
		Asset Maintenance Reserves	Endowment Fund	Other Reserves	Community Amenity Contributions	External Funding	Development Cost Charges	Land Reserve
PHASE 1 Current Year Projects								
Asset Preservation								
Corporate Services								
Municipal Hall Seismic Upgrade & Renewal Phase 3	2,750,000	2,750,000	-	-	-	-	-	-
Multi-Year Capital Renewal Plan - Memorial Library	624,556	624,556	-	-	-	-	-	-
Multi-Year Capital Renewal Plan - Ambleside Park Concession/Washrooms/Caretaker	350,000	350,000	-	-	-	-	-	-
Multi-Year Capital Renewal Plan - West Vancouver Aquatic Centre	251,751	251,751	-	-	-	-	-	-
Multi-Year Capital Renewal Plan - West Vancouver Community Centre	214,524	214,524	-	-	-	-	-	-
Multi-Year Capital Renewal Plan - Fire Hall #1	196,964	196,964	-	-	-	-	-	-
Multi-Year Capital Renewal Plan - Ice Arena	169,671	169,671	-	-	-	-	-	-
Ice Arena - Noise Baffle Installation	150,000	150,000	-	-	-	-	-	-
Multi-Year Capital Renewal Plan - Parkade & Central Plant	134,698	134,698	-	-	-	-	-	-
Multi-Year Capital Renewal Plan - Fire Hall #3 - Caulfeild	104,249	104,249	-	-	-	-	-	-
Multi-Year Capital Renewal Plan - Fire Hall #4 - British Properties	22,403	22,403	-	-	-	-	-	-
Multi-Year Capital Renewal Plan - Ambleside Park Equipment Storage/Pump House	21,001	21,001	-	-	-	-	-	-
Multi-Year Capital Renewal Plan - Argyle: John Lawson Park Washroom	5,814	5,814	-	-	-	-	-	-
	<u>4,995,631</u>	<u>4,995,631</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Asset Preservation Total	4,995,631	4,995,631	-	-	-	-	-	-
PHASE 1 Current Year Projects Sub-Total	4,995,631	4,995,631	-	-	-	-	-	-
Prior Year Approved Work in Progress Sub-Total	12,277,430	440,466	7,611,415	62,203	1,534,123	2,352,242	184,805	92,176
Total Approved Capital Requests	17,273,061	5,436,097	7,611,415	62,203	1,534,123	2,352,242	184,805	92,176

2021 CAPITAL PROGRAM

Facilities Maintenance...continued

	Budget 2021	Funding Source						
		Asset Maintenance Reserves	Endowment Fund	Other Reserves	Community Amenity Contributions	External Funding	Development Cost Charges	Land Reserve
PHASE 2 Current Year Projects - Funding Appropriation to be Approved								
Asset Preservation								
Corporate Services								
Multi-Year Capital Renewal - Operation Centre - Main Building	614,196	614,196	-	-	-	-	-	-
Multi-Year Capital Renewal - Hugo Ray Park Caretaker Residence & Washroom	100,000	100,000	-	-	-	-	-	-
Multi-Year Capital Renewal - Whytecliff Park Washroom (Lower)	75,000	75,000	-	-	-	-	-	-
Multi-Year Capital Renewal - Ambleside Lock Up (East)	38,428	38,428	-	-	-	-	-	-
Multi-Year Capital Renewal - Whytecliff Park Washroom (Upper)	21,001	21,001	-	-	-	-	-	-
Multi-Year Capital Renewal Plan - Whytecliff Park Concession	9,292	9,292	-	-	-	-	-	-
Multi-Year Capital Renewal Plan - West Vancouver Child Development Centre	8,931	8,931	-	-	-	-	-	-
Multi-Year Capital Renewal Plan - Operation Centre - Parks Mower Shed	6,926	6,926	-	-	-	-	-	-
Multi-Year Capital Renewal Plan - Operations Centre - Paint Shop	4,596	4,596	-	-	-	-	-	-
Multi-Year Capital Renewal Plan - Seniors Activity Centre	1,650,000	-	-	-	1,650,000	-	-	-
	2,528,370	878,370	-	-	1,650,000	-	-	-
Asset Preservation Total	2,528,370	878,370	-	-	1,650,000	-	-	-
Health & Safety								
Corporate Services								
Gleneagles Parking Lot Resurfacing	350,000	350,000	-	-	-	-	-	-
	350,000	350,000	-	-	-	-	-	-
Health & Safety Total	350,000	350,000	-	-	-	-	-	-
Strategic Investment								
Police Services								
Public Safety Building Functional Improvements	75,000	75,000	-	-	-	-	-	-
	75,000	75,000	-	-	-	-	-	-
Strategic Investment Total	75,000	75,000	-	-	-	-	-	-
PHASE 2 Current Year Projects Sub-Total	2,953,370	1,303,370	-	-	1,650,000	-	-	-
TOTAL CAPITAL PROJECTS	20,226,431	6,739,467	7,611,415	62,203	3,184,123	2,352,242	184,805	92,176

Note:

The 2021 Capital Plan is divided into two phases – Phase 1 includes projects for immediate implementation, Phase 2 includes projects that are postponed and may be launched in 2021 depending on the progress of Phase 1 projects, capacity, and incremental funding available for capital initiatives.

2021 CAPITAL PROGRAM

Grounds & Parks

	Budget 2021	Funding Source							
		Asset Maintenance Reserves	Other Reserves	Community Amenity Contributions	External Funding	Development Cost Charges	Gas Tax Fund	Public Art	Land Reserve
PHASE 1 Current Year Projects									
Asset Preservation									
Parks, Culture & Community Services									
Sports Court Replacement	265,000	15,000	-	-	-	-	250,000	-	-
Failing Trails & Trail Structures Replacement	175,000	-	-	-	-	175,000	-	-	-
Brothers Creek Bridge Replacement	170,000	-	-	-	-	170,000	-	-	-
Waterfront Park Pier Repairs & Replacements	150,000	150,000	-	-	-	-	-	-	-
Failing Park Infrastructure Replacement	100,000	100,000	-	-	-	-	-	-	-
Underground Park Utility Systems	90,000	90,000	-	-	-	-	-	-	-
Garrow Bay Stair Replacement	90,000	90,000	-	-	-	-	-	-	-
Park Drainage & Irrigation Replacement	55,000	55,000	-	-	-	-	-	-	-
Sports Field Lights, Fencing and Backstop Replacements	50,000	50,000	-	-	-	-	-	-	-
Baden Powell Trail Restoration	50,000	50,000	-	-	-	-	-	-	-
Larsen Bay Tennis Court Removal	40,000	40,000	-	-	-	-	-	-	-
Trail Signage Replacement	25,000	25,000	-	-	-	-	-	-	-
Redevelopment	13,252	-	-	-	13,252 ¹	-	-	-	-
	<u>1,273,252</u>	<u>665,000</u>	-	-	<u>13,252</u>	<u>345,000</u>	<u>250,000</u>	-	-
Asset Preservation Total	<u>1,273,252</u>	<u>665,000</u>	-	-	<u>13,252</u>	<u>345,000</u>	<u>250,000</u>	-	-
Health & Safety									
Parks, Culture & Community Services									
Community Wildfire Plan Implementation	183,970	91,985	-	-	91,985 ²	-	-	-	-
Memorial Park Accessibility Improvements	100,000	-	-	-	-	100,000	-	-	-
Slope Stabilization along Seaview Trail	50,000	50,000	-	-	-	-	-	-	-
	<u>333,970</u>	<u>141,985</u>	-	-	<u>91,985</u>	<u>100,000</u>	-	-	-
Health & Safety Total	<u>333,970</u>	<u>141,985</u>	-	-	<u>91,985</u>	<u>100,000</u>	-	-	-
Strategic Investment									
Parks, Culture & Community Services									
Implementation of Shoreline Protection Projects	210,000	210,000	-	-	-	-	-	-	-
Klee Wyck Park Site Restoration	170,000	-	-	-	-	170,000	-	-	-
Klee Wyck Park Plantings, Interpretive Signage & Site Furniture	60,000	-	-	-	60,000 ³	-	-	-	-
Coastal Marine Management Plan Implementation	55,000	55,000	-	-	-	-	-	-	-
Trail Partnership With Recreational Trail Groups	50,000	50,000	-	-	-	-	-	-	-
Annual Public Art Fund Contribution	50,000	50,000	-	-	-	-	-	-	-
Indigenous Language Signage	20,000	20,000	-	-	-	-	-	-	-
	<u>615,000</u>	<u>385,000</u>	-	-	<u>60,000</u>	<u>170,000</u>	-	-	-
Strategic Investment Total	<u>615,000</u>	<u>385,000</u>	-	-	<u>60,000</u>	<u>170,000</u>	-	-	-
PHASE 1 Current Year Projects Sub-Total	<u>2,222,222</u>	<u>1,191,985</u>	-	-	<u>165,237</u>	<u>615,000</u>	<u>250,000</u>	-	-

¹ Donations from strata properties located at 2090 and 2108 Argyle Avenue adjacent to the Park.

² Union of BC Municipalities grant.

³ Grant opportunities with the West Vancouver Foundation as well as other new Federal/Provincial grant programs.

Prior Year Approved Work in Progress Sub-Total	<u>11,080,372</u>	<u>212,251</u>	<u>85,498</u>	<u>8,538,087</u>	<u>1,000,000</u>	<u>426,856</u>	<u>650,000</u>	<u>104,680</u>	<u>63,000</u>
Total Approved Capital Requests	<u>13,302,594</u>	<u>1,404,236</u>	<u>85,498</u>	<u>8,538,087</u>	<u>1,165,237</u>	<u>1,041,856</u>	<u>900,000</u>	<u>104,680</u>	<u>63,000</u>

2021 CAPITAL PROGRAM

Grounds & Parks...continued

	Budget 2021	Funding Source							
		Asset Maintenance Reserves	Other Reserves	Community Amenity Contributions	External Funding	Development Cost Charges	Gas Tax Fund	Public Art	Land Reserve
PHASE 2 Current Year Projects - Funding Appropriation to be Approved									
Asset Preservation									
Parks, Culture & Community Services									
Sport Field Drainage & Irrigation Replacement	286,000	-	-	-	-	286,000	-	-	-
Park Furniture Replacement	25,000	25,000	-	-	-	-	-	-	-
	<u>311,000</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>286,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Asset Preservation Total	311,000	25,000	-	-	-	286,000	-	-	-
Strategic Investment									
Parks, Culture & Community Services									
West Vancouver Secondary School Artificial Turf Field & Track	125,000	125,000	-	-	-	-	-	-	-
Klee Wyck Park Plantings, Interpretive Signage & Site Furniture	10,000	10,000	-	-	-	-	-	-	-
	<u>135,000</u>	<u>135,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Strategic Investment Total	135,000	135,000	-	-	-	-	-	-	-
PHASE 2 Current Year Projects Sub-Total	446,000	160,000	-	-	-	286,000	-	-	-
Capital Financial Plan Adjustment	90,000	65,000	-	-	25,000	-	-	-	-
TOTAL CAPITAL PROJECTS	13,838,594	1,629,236	85,498	8,538,087	1,190,237	1,327,856	900,000	104,680	63,000

Note:

The 2021 Capital Plan is divided into two phases – Phase 1 includes projects for immediate implementation, Phase 2 includes projects that are postponed and may be launched in 2021 depending on the progress of Phase 1 projects, capacity, and incremental funding available for capital initiatives.

Following the 2021-2025 Financial Plan Bylaw adoption, capital financial plan adjustments were made to reflect changes in the capital work plan.

2021 CAPITAL PROGRAM

Transportation Infrastructure

	Budget 2021	Funding Source			
		Asset Maintenance Reserve	Community Amenity Contributions	External Funding	Development Cost Charges
PHASE 1 Current Year Projects					
Regular Asset Maintenance					
Engineering & Transportation					
Mathers Avenue - 21st to 25th Street	500,000	500,000	-	-	-
Keith Road Bridge Design	250,000	250,000	-	-	-
Inglewood Avenue - Sinclair Avenue to 22nd Street	250,000	250,000	-	-	-
Traffic Signals	125,000	125,000	-	-	-
TRRIP (TransLink - Transit Related Road Infrastructure Program)	125,000	125,000	-	-	-
Slope Stability Improvements	100,000	100,000	-	-	-
700 Marine Drive Bus Lane	100,000	100,000	-	-	-
2020 Deficiencies	75,000	75,000	-	-	-
Traffic Studies & Counts	75,000	75,000	-	-	-
Crosswalk Rectangular Rapid Flashing Beacons	65,000	65,000	-	-	-
Railway Crossing Upgrades	54,000	54,000	-	-	-
2021 Hot Patch Program	50,000	50,000	-	-	-
North Shore Mobility Projects	50,000	50,000	-	-	-
The Dale & Marine Intersection Safety Improvement	30,000	30,000	-	-	-
2021 Traffic Safety Improvement Program	25,000	25,000	-	-	-
	<u>1,874,000</u>	<u>1,874,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Regular Asset Maintenance Total	1,874,000	1,874,000	-	-	-
PHASE 1 Current Year Projects Sub-Total	1,874,000	1,874,000	-	-	-
Prior Year Approved Work in Progress Sub-Total	8,893,204	1,379,129	5,576,616	882,814	1,054,645
Total Approved Capital Requests	10,767,204	3,253,129	5,576,616	882,814	1,054,645
PHASE 2 Current Year Projects - Funding Appropriation to be Approved					
Regular Asset Maintenance					
Engineering & Transportation					
Chartwell - 1469 Chartwell Drive to Millstream Road	400,000	400,000	-	-	-
Caulfield Road - Headland Drive to Rutland Road	300,000	300,000	-	-	-
Headland Drive - Trans Canada Highway to Sprucefield	200,000	200,000	-	-	-
Marine Drive - Sherman Street to Burkehill Road	150,000	150,000	-	-	-
Traffic Signals	125,000	125,000	-	-	-
Slope Stability Improvements	100,000	100,000	-	-	-
Chairlift Place	75,000	75,000	-	-	-
Marine Drive & 31st Redesign	75,000	75,000	-	-	-
Traffic Calming (Speed Humps & Speed Boards)	50,000	50,000	-	-	-
	<u>1,475,000</u>	<u>1,475,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Regular Asset Maintenance Total	1,475,000	1,475,000	-	-	-
PHASE 2 Current Year Projects Sub-Total	1,475,000	1,475,000	-	-	-
Capital Financial Plan Adjustment	(25,000)	(25,000)	-	-	-
TOTAL CAPITAL PROJECTS	12,217,204	4,703,129	5,576,616	882,814	1,054,645

Note:

The 2021 Capital Plan is divided into two phases – Phase 1 includes projects for immediate implementation, Phase 2 includes projects that are postponed and may be launched in 2021 depending on the progress of Phase 1 projects, capacity, and incremental funding available for capital. Following the 2021-2025 Financial Plan Bylaw adoption, capital financial plan adjustments were made to reflect changes in the capital work plan.

CAPITAL PROJECT DESCRIPTIONS

General Fund Projects (>\$200,000)

INFORMATION TECHNOLOGY

IT Infrastructure Replacement and Additions (\$400,000)

This project will allow for the replacement and ongoing support of end-of-life back-office IT infrastructure equipment and cyber security upgrades. Equipment to be replaced includes network switches, corporate data storage system, data centre equipment, and cyber security systems. This equipment is critical to maintaining the foundation of the District's technology services.

Application Software Upkeep & Enhancements (\$250,000)

Strategic and transformation enhancements necessary to accommodate further digitization of work during the COVID-19 pandemic and beyond. Basic application software upkeep changes necessary to providing required functionality.

EQUIPMENT

Library Materials—Core (\$303,172)

Sustained annual funding to maintain core collections (e.g. books and audiovisual) within the Library to meet community needs.

FACILITIES MAINTENANCE

Ambleside Park Facilities Renewal (\$350,000)

The project at the Ambleside concession and washroom building includes replacement of exterior door and hardware, exterior stairs, exterior doors, interior doors and hardware, washroom fixtures and accessories, interior wall finish, floor finishes, water heaters, unit heaters, furnace, electric controls, electrical service, and interior lighting.

The project at the equipment storage/pump house building includes the renewal of exterior doors, roofing, floor finishes, water distribution, unit heater, electrical service, and interior lighting.

Memorial Library Renewal (\$624,556)

The project includes renewal of exterior stairs, washroom fixtures and accessories, interior wall finishes, floor finish, ceiling finish, water distribution, chiller and condensing unit, and perimeter heating.

Aquatic Centre Renewal (\$251,751)

The project includes renewal of ceiling finishes, sump pumps, water distribution pipes, and heating water distribution pipes.

Community Centre Renewal (\$214,524)

Restoration of the washrooms and change rooms at West Vancouver Community Centre. Enhancements will include health and safety, and sustainable, senior-friendly, and accessible features to ensure that all patrons will be able to utilize the amenities.

Municipal Hall Seismic Upgrade and Renewal—Phase 3 (\$2,750,000)

Municipal Hall is over 50 years old and needs to be modernized and upgraded to current building codes with respect to life safety, seismic upgrades, and energy efficiency. This is a multi-year project, which will be phased over a number of years. The work entails seismic upgrades, building envelope upgrades (including roof, glazing, and exterior wall system), HVAC, sprinklers, domestic water and drainage, elevator, electrical system, lighting, emergency power, fire alarm, and functional space design. The 2019 funds paid for a portion of the required seismic upgrades to the building. The 2020 funding was required to complete the seismic portion of the work, building envelope, and the main mechanical and electrical systems. In 2021 the request is for Phase 3 work, which will entail office refinishing and minor reconfigurations, washroom upgrades on the ground, main, second, and third floors, and the incorporation of an end-of-trip facilities.

GROUNDS & PARKS

Implementation of Shoreline Protection Projects (\$210,000)

These funds will be used to restore foreshore areas in Eagle Harbour Beach and Whytecliff Park that were damaged in the December 20, 2018 storm.

Sports Court Replacement (\$265,000)

These funds will be used to recondition the two tennis courts at Glenmore Park and resurface the courts at Chairlift Park. Replacement of the existing sports courts includes fencing and the addition of pickleball lines on one of the courts.

TRANSPORTATION INFRASTRUCTURE

Inglewood Avenue—Sinclair Avenue to 22nd Street (\$250,000)

The scope of this project is the milling and paving of Inglewood Avenue from Sinclair Street to 22nd Street. Surface water valve boxes and storm utilities will be upgraded and line painting will be refreshed. Allowances have been made for base repairs and a small amount of sidewalk rehabilitation.

Mathers Avenue—21st to 25th (\$500,000)

The scope of this project is the full depth reconstruction of Mathers Avenue from 21st Street to 25th Street. This includes the replacement of surface water valve boxes and storm utilities, and a complete refresh of line painting. Allowances have been made for some localized improvements to degraded concrete curbs.

Keith Road Bridge Design (\$250,000)

The scope of this project is to retain a design consultant for the design of a replacement structure crossing Brothers Creek on Keith Road. The existing structure is nearing the end of its service life.

CAPITAL PROJECT DESCRIPTIONS

Utility & Other Funds

WATER UTILITY FUND

Annual Replacement Program (\$5,100,000)

Work within the water annual asset management program in support of the Water Asset Management Plan. The annual work plan includes mainline rehabilitation, Supervisory Control and Data Acquisitions (SCADA) system rehabilitation and upgrades to water treatment facilities, as well as continued asset design and condition assessments.

Equipment Replacement (\$325,000)

This represents the water utility fund portion of replacement of fleet vehicles and equipment primarily used in utility construction and operations.

SEWER UTILITY FUND

Sanitary Replacements (\$4,600,000)

Work within the sewer annual asset management program in support of the Sewer Asset Management Plan. The annual work plan includes mainline rehabilitation, SCADA system rehabilitation, and upgrades to sewer treatment facilities and lift station replacements, as well as continued asset condition assessments.

Storm Improvements (\$4,800,000)

Work within the storm annual asset management program in support of the Stormwater Asset Management Plan. The annual work plan includes mainline rehabilitation, culvert replacement and upgrades, as well as continued asset condition assessments.

Equipment Replacement (\$325,000)

This represents the Sewer Utility Fund portion of replacement of fleet vehicles and equipment primarily used in utility construction and operations.

SOLID WASTE UTILITY FUND

Eagle Island Waste Enclosure Improvements (\$20,000)

Capital funding has been budgeted to enhance the solid waste collection location for Eagle Island.

CEMETERY FUND

Cemetery Roads, Utilities, Irrigation and Drainage Replacement (\$125,000)

Capilano View Cemetery has been in operation since 1926 and contains a mixed system of irrigation that has evolved over decades. This is an ongoing program for maintenance on roads, utilities, irrigation, and drainage systems. In recent years, breakdowns and repairs have been increasing. An irrigation plan is being developed that will prioritize the replacement of failing irrigation systems.

Dump Box Body Replacement (\$15,000)

Replace dump box on 2006 F-450 unit.

GOLF FUND

Golf Course Safety Netting, Fencing & Pathway Replacement (\$20,000)

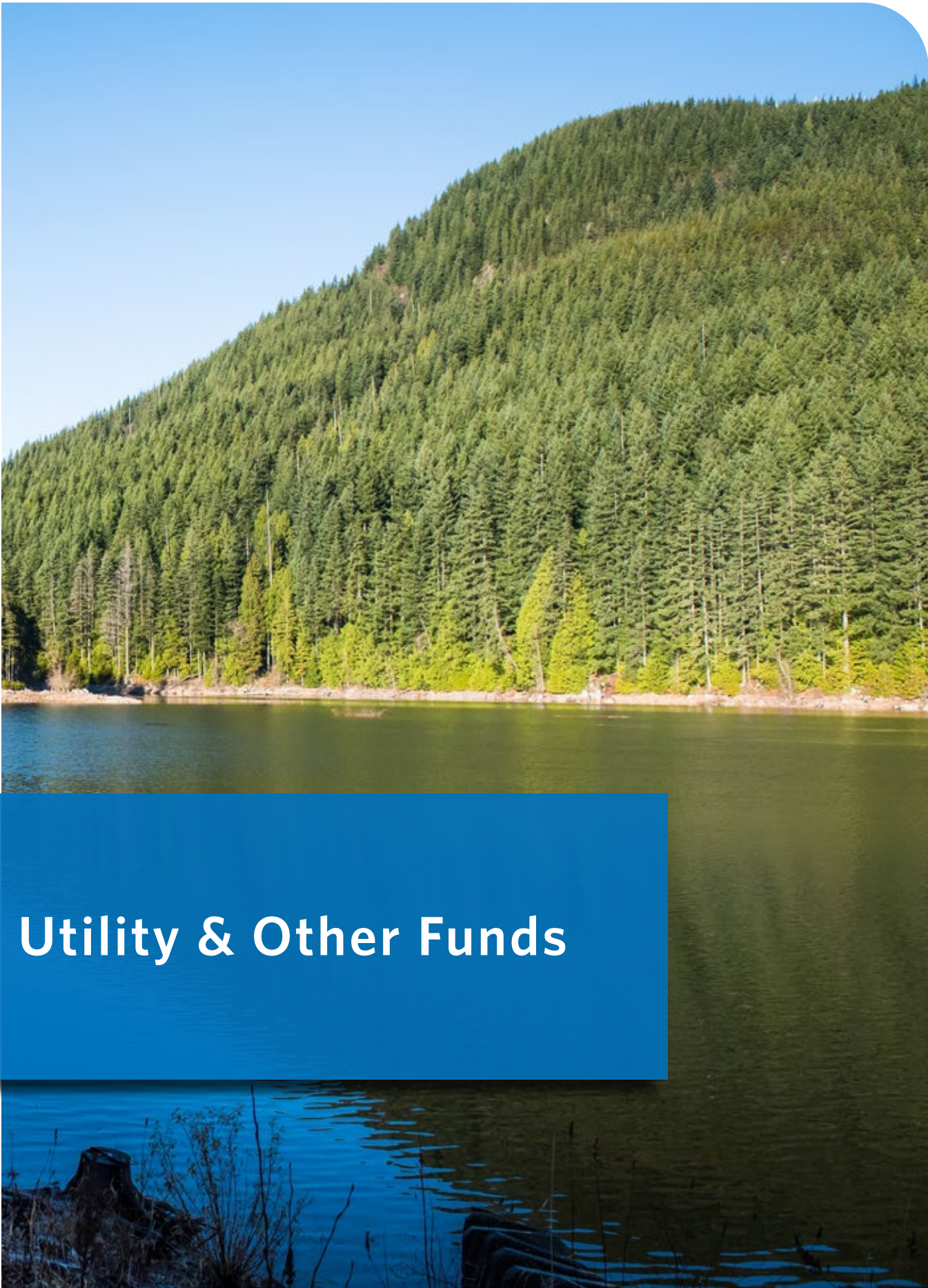
A multi-year program to repair and replace safety netting, fencing, and pathways at the two golf courses. It is necessary to replace existing golf course safety netting that is failing and to add additional safety netting where safety hazards from errant golf balls have been identified. In 2021, netting will be replaced at both Gleneagles Golf Course and Ambleside Par 3.

Golf Course Irrigation & Drainage, Tees & Greens Replacement (\$90,000)

An ongoing program to replace the irrigation and drainage systems, and renew tees and greens at Gleneagles Golf Course and Ambleside Par 3.

2013 Toro Greensmaster 3300 unit PP14 (\$109,300)

Replace the ride-on mower used to cut the tees and greens at the golf course.

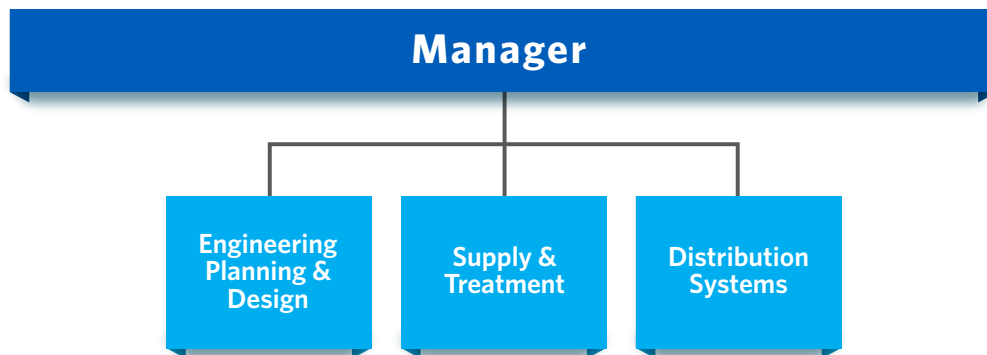


Utility & Other Funds

WATER UTILITY



The Water Utility provides for a safe and continuous supply of drinking water to residents by constructing and maintaining water mains, valves, reservoirs, and pump stations. This utility 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.



2020 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Climate Change & Nature

- continued to promote water conservation efforts through continued implementation of the metered rate structure and educational outreach

Municipal Services

- commissioned an update of the Water Utility Asset Management Plan
- established Water Utility rates for 2021
- supported Planning & Development Services Division in implementing new development, as it relates to potable water servicing needs

2020 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
- continued working toward maintaining Dam Safety Regulation compliance requirements for Eagle Lake water source

2021 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- support Planning & Development Services Division in implementing new development, as it relates to potable water servicing needs
- support Planning & Development Services Division and provide input in developing the Local Area Plans (e.g. Ambleside, Horseshoe Bay)

Climate Change & Nature

- continue to promote water conservation efforts through continued implementation of the metered rate structure and educational outreach

Municipal Services

- establish Water Utility rates for 2022, informed by the updated Water Utility Asset Management Plan
- complete an update of the Water Utility Asset Management Plan

2021 OPERATIONAL INITIATIVES

- storage reservoir seismic upgrades
- implement treatment facility maintenance and renewal upgrades
- complete Eagle Lake Drawdown Study
- complete annual Water System Capital Replacement/Renewal programs
- complete annual Drinking Water Quality Report for Vancouver Coastal Health Authority approval
- continue with long-term replacement/renewal of water assets as identified in the Water Master Servicing Study
- continue working toward maintaining Dam Safety Regulation compliance requirements for Eagle Lake water source

WATER UTILITY

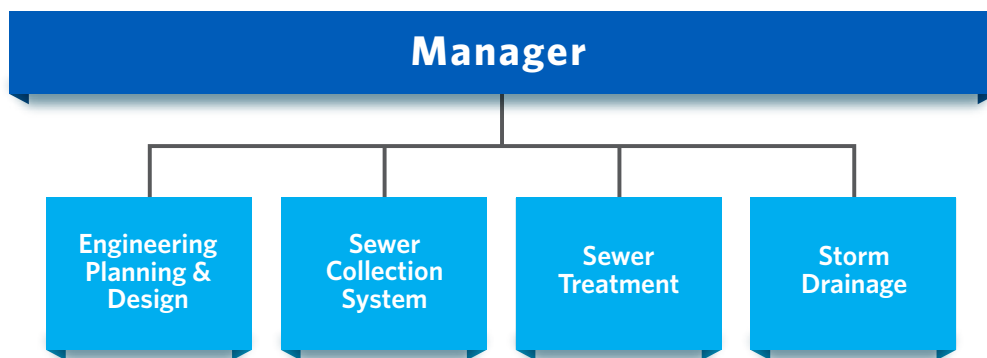
Statement of Operations

	Budget 2021		Actual 2020		Actual 2019	
	%	\$	%	\$	%	\$
Revenue						
User Fees	96.02%	17,917,335	95.95%	16,784,971	95.62%	16,075,908
Meter Rental Charges	2.52%	470,000	2.89%	504,949	3.02%	507,133
Micro Power Generation	0.12%	22,000	0.15%	25,498	0.13%	22,033
Internal Recoveries	0.82%	153,600	0.81%	141,543	1.00%	168,050
Other Revenue	0.18%	32,900	0.21%	36,661	0.23%	39,042
Asset Maintenance Reserve	0.34%	63,465	0.00%	-	0.00%	-
	100.00%	18,659,300	100.00%	17,493,622	100.00%	16,812,166
Expenses						
Water Purchases	25.59%	4,774,200	18.11%	3,167,700	22.92%	3,853,646
Administration Charge	1.88%	350,000	2.00%	350,000	2.08%	350,000
Operations and Maintenance	24.86%	4,638,600	21.13%	3,696,435	22.80%	3,833,345
Capital Program	29.07%	5,425,000	14.80%	2,588,264	19.13%	3,215,449
Debt Service	9.52%	1,775,700	10.15%	1,775,737	11.12%	1,868,839
Transfer to Operating Reserve	9.09%	1,695,800	12.68%	2,217,886	0.00%	-
Transfer to Asset Maintenance Reserve	0.00%	-	21.14%	3,697,601	21.95%	3,690,886
Interfund Transfer	0.00%	-	0.00%	-	0.00%	489,358
	100.00%	18,659,300	100.00%	17,493,622	100.00%	16,812,166

SEWER & DRAINAGE UTILITY



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



2020 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Climate Change & Nature

- supported and provided assistance with construction of the Five Creeks Stormwater Diversion Project

Municipal Services

- established Sewer Utility rates for 2021
- supported Planning & Development Services Division in implementing new development, as it relates to sanitary sewer and storm drainage and rainwater management servicing needs

2020 OPERATIONAL ACCOMPLISHMENTS

- completed annual/quarterly reports for Citrus Wynd Wastewater Treatment Plant in compliance with federal regulations
- continued to represent municipal interests related to Metro Vancouver's construction of the North Shore Wastewater Treatment Plant
- continued with long-term replacement/renewal of sewer assets as identified in the Sewer Master Servicing Study
- continued support of various West Vancouver Streamkeeper Society initiatives (e.g., storm drain marking program)

2021 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- support Planning & Development Services Division in implementing new development as it relates to sanitary sewer and storm drainage servicing needs
- support Planning & Development Services Division and provide input in developing the Local Area Plans (e.g. Ambleside, Horseshoe Bay)
- provide input to Coastal Marine Management Working Group regarding infrastructure in the foreshore

Climate Change & Nature

- creek enhancement and culvert rehabilitation
- ditch reinstatement program
- support Parks Department with project related to storm water management, and creek flows and enhancement (e.g. Lawson Creek restoration project in John Lawson Park)
- support and provide assistance with construction of the Five Creeks Stormwater Diversion Project

Municipal Services

- adopt a new Sewer Use Bylaw
- establish Sewer Utility rates for 2022

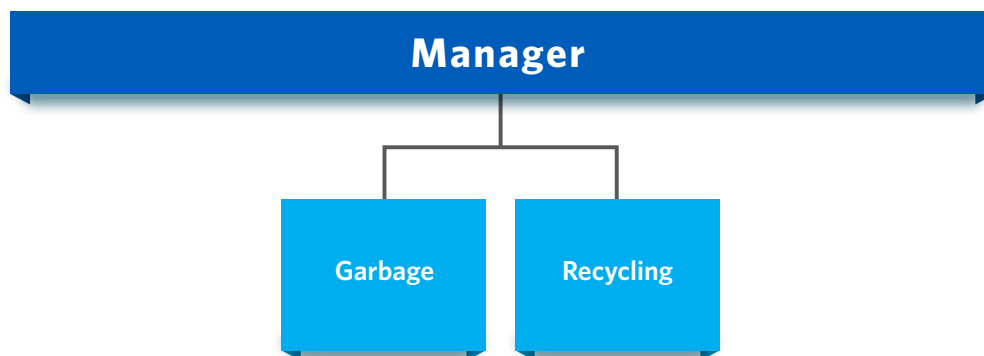
2021 OPERATIONAL INITIATIVES

- 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
- continue support of various West Vancouver Streamkeeper Society initiatives (e.g., storm drain marking program)
- complete Annual Condition Assessment Program—Sanitary Assets—CCTV and assessment of non-linear assets
- planning towards re-establishing sanitary main servicing affected by the Capilano Pacific Trail recent landslide activities

SOLID WASTE UTILITY



The Solid Waste Utility is responsible for collecting and processing household garbage, yard trimmings, the Green Can, and recyclables. Since 2016, the utility has also been responsible for funding garbage and recycling services within municipal facilities and parks.



2020 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Municipal Services

- transitioned residential curbside recycling collection to Recycle BC
- developed North Shore Organics Management Plan with Metro Vancouver and other North Shore municipalities

2020 OPERATIONAL ACCOMPLISHMENTS

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

2021 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Municipal Services

- monitor and advise Council on reduction of single-use items
- develop corporate waste reduction targets
- collaborate with Metro Vancouver and member municipalities on public education around single-use items
- work within COVID-19 protocols to deliver several waste reduction campaigns (e.g. Student Video Contest, Repair Café, Community Clean-up events)

SOLID WASTE UTILITY

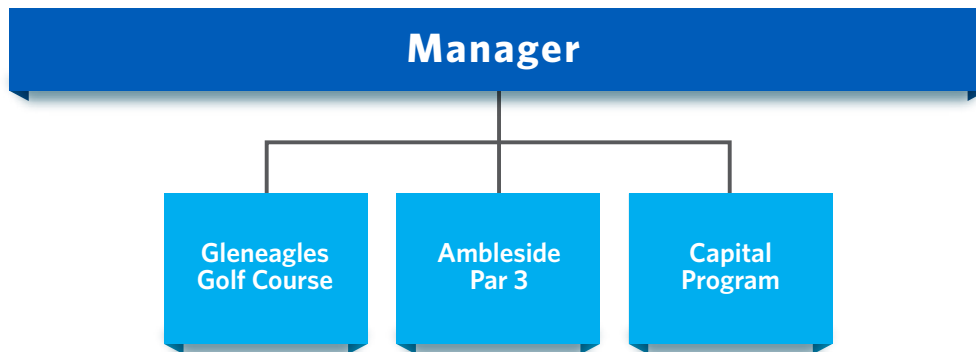
Statement of Operations

	Budget 2021		Actual 2020		Actual 2019	
	%	\$	%	\$	%	\$
Revenue						
Waste User Fees	60.55%	2,618,100	39.40%	2,305,722	32.56%	2,299,953
Recycling User Fees	0.00%	-	2.94%	171,943	4.95%	349,679
Tag Sales	0.23%	10,000	0.24%	14,220	0.21%	14,814
Contract/Material Revenue	0.00%	-	7.61%	445,200	10.31%	728,005
Public Realm Refuse Fee	21.44%	926,852	14.14%	827,554	11.67%	824,646
Recycling Contract Recovery	0.00%	-	23.13%	1,353,531	37.06%	2,617,548
Transfer from Reserve	17.78%	768,766	12.53%	733,433	3.24%	228,786
	100.00%	4,323,718	100.00%	5,851,602	100.00%	7,063,431
Expenses						
¹ Management/Outreach/NSRP	5.61%	242,465	9.04%	528,845	8.87%	626,677
² Garbage, Yard Trimmings and FSR						
Garbage Collection Contract	12.96%	560,336	9.20%	538,575	7.57%	534,841
Yard Trimmings & FSR Collection	24.83%	1,073,677	17.62%	1,031,059	14.46%	1,021,419
Metro Vancouver Tipping Fees	22.45%	970,471	16.43%	961,647	11.13%	785,939
Hugo Ray - Landfill Monitoring	0.97%	42,000	0.55%	31,985	0.45%	31,621
Administration Charge	2.08%	90,000	1.54%	90,000	1.27%	90,000
Recycling						
Recycling Collection Contract	0.00%	-	29.02%	1,698,059	44.32%	3,130,597
Public Realm Refuse	30.64%	1,324,768	16.60%	971,432	11.93%	842,337
Capital	0.46%	20,000	0.00%	-	0.00%	-
	100.00%	4,323,718	100.00%	5,851,602	100.00%	7,063,431

¹ NSRP: North Shore Recycling Program

² FSR: Food Scraps Recycling

GOLF



2020 ACCOMPLISHMENTS

- experienced an 18% increase in golf participation
- continued to upgrade the safety netting on #5 and #6 fairways
- leveled #2 and #4 tees
- continued to work on invasive weeds removal

2021 INITIATIVES

- design new irrigation system with a phased five-year installation
- develop a plan to use artesian water to supplement the new irrigation system
- upgrade the online booking and reservation system at both Gleneagles Golf Course and Ambleside Par 3
- install new butterfly garden under “Monarchs in the Rough” Audubon program
- aerate #1, #4, #7, and #9 fairways to help prevent compaction and improve drainage
- level #6 men’s tee to improve playability

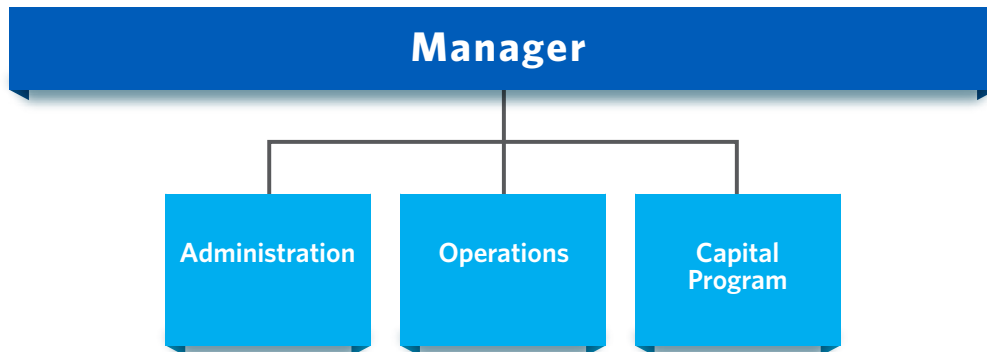
GOLF

Statement of Operations

	Budget 2021		Actual 2020		Actual 2019	
	%	\$	%	\$	%	\$
Revenue						
Golf Fees	98.29%	1,000,600	98.68%	1,233,727	93.58%	984,124
Rental Revenue - Facility	1.71%	17,414	1.32%	16,550	6.42%	67,554
	100.00%	1,018,014	100.00%	1,250,277	100.00%	1,051,678
Expenses						
Pro Shop and Management	18.58%	189,160	16.32%	203,997	16.92%	177,928
Operations and Maintenance	71.62%	729,090	55.00%	687,639	71.74%	754,524
¹ Administration Charge	0.00%	-	0.00%	-	1.85%	19,462
Debt Service	9.80%	99,764	7.98%	99,765	9.49%	99,765
Transfer to Development Fund	0.00%	-	117.63%	258,876	0.00%	-
	100.00%	1,018,014	196.93%	1,250,277	100.00%	1,051,678

¹ In years where sufficient revenue is generated, an administration fee is paid to the General Fund.

CEMETERY



2020 ACCOMPLISHMENTS

- Cemetery Bylaw updated to support families, enable greener operational practices, and conserve grave space
- successfully adapted operations to meet evolving COVID-19 protocols
- new cemetery expansion area completed

2021 INITIATIVES

- develop and begin implementing long-term sustainability plan for the utilization of the newly completed expansion area
- continue to expand burial and memorial options for the community by starting a design for a scattering garden at Capilano View Cemetery
- begin design of replacement irrigation system to meet current standards and save water

CEMETERY

Statement of Operations

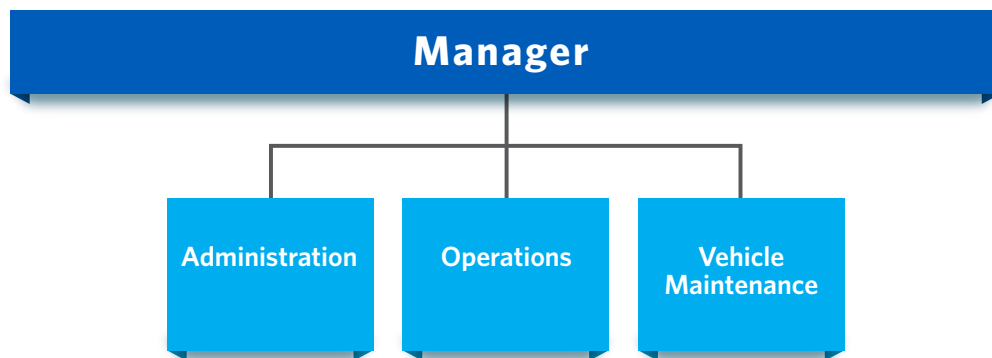
	Budget 2021		Actual 2020		Actual 2019	
	%	\$	%	\$	%	\$
Revenue						
User Fees	86.46%	900,000	66.22%	855,723	50.26%	886,451
Interest	13.54%	141,000	9.29%	120,085	10.27%	181,174
Transfer from Development Fund	0.00%	-	24.49%	316,412	39.47%	696,079
	100.00%	1,041,000	100.00%	1,292,220	100.00%	1,763,704
Expenses						
Operations and Maintenance	52.62%	547,792	40.44%	522,593	29.98%	528,682
Sales and Use Costs	15.66%	163,000	16.90%	218,396	9.04%	159,525
Administration Charge	17.15%	178,500	13.81%	178,500	10.12%	178,500
Capital Program	13.45%	140,000	28.84%	372,731	50.86%	896,997
Transfer to Development Fund	1.12%	11,708	0.00%	-	0.00%	-
	100.00%	1,041,000	100.00%	1,292,220	100.00%	1,763,704
		-		-		-

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, 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.





2020 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Climate Change & Nature

- replaced old bay doors with new insulated doors to reduce energy consumption

Mobility

- increased span of 255 Dundarave/Capilano University route

2020 OPERATIONAL ACCOMPLISHMENTS

- able to continue full transit service to residents throughout the COVID-19 pandemic
- successfully negotiated a collective agreement with the Amalgamated Transit Union
- provided a safe working environment for all staff, including front line workers

2021 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Local Economy

- ensure transit is reliable and operating on-time to ensure people can rely on Blue Bus getting them where and when they need to

Climate Change & Nature

- continually maintaining a bus fleet with the latest innovations in emissions-reducing technologies

Mobility

- provide clean modern buses so that commuters have a comfortable and enjoyable ride
- increase 255 Dundarave/Capilano University route frequency

Social Well-being

- Blue Bus is integral to community connectivity and we are proud to provide this high-quality transportation service

2021 OPERATIONAL INITIATIVES

- on-going staff development through education and training
- to maintain service frequency while under the pressure of reduced ridership caused by the pandemic
- provide safe, clean, and sanitized buses to the riding public
- provide a means, for citizens that are feeling isolated, to stay connected to their community through reliable transit service

TRANSIT

Statement of Operations

	Budget 2021		Actual 2020		Actual 2019	
	%	\$	%	\$	%	\$
Revenue						
External Recoveries	100.00%	19,461,872	100.00%	18,498,623	100.00%	18,333,382
	100.00%	19,461,872	100.00%	18,498,623	100.00%	18,333,382
Expenses						
Administration						
Salaries & Benefits	72.36%	1,556,883	77.64%	1,782,135	75.65%	1,339,896
Supplies & Other Expenses	7.74%	166,500	5.40%	124,018	7.80%	138,167
Professional & Consulting	0.19%	4,000	5.53%	126,973	2.36%	41,806
Recoveries & Allocations	19.72%	424,182	11.42%	262,210	14.18%	251,212
	100.00%	2,151,565	100.00%	2,295,337	100.00%	1,771,080
Operations						
Salaries & Benefits	87.18%	10,517,164	84.88%	9,624,821	85.72%	9,567,586
Supplies & Other Expenses	12.81%	1,544,900	15.11%	1,713,063	14.28%	1,593,667
Professional & Consulting	0.00%	-	0.00%	300	0.00%	-
Recoveries & Allocations	0.01%	1,000	0.00%	540	0.00%	471
	100.00%	12,063,064	100.00%	11,338,724	100.00%	11,161,724
Vehicle Maintenance						
Salaries & Benefits	45.25%	2,374,378	48.76%	2,371,851	42.59%	2,300,124
Supplies & Other Expenses	54.60%	2,864,865	51.20%	2,490,749	57.28%	3,093,577
Professional & Consulting	0.00%	-	0.00%	-	0.00%	-
Recoveries & Allocations	0.15%	8,000	0.04%	1,963	0.13%	6,876
	100.00%	5,247,243	100.00%	4,864,563	100.00%	5,400,578
Total Expenses						
Salaries & Benefits	74.24%	14,448,425	74.49%	13,778,807	72.04%	13,207,606
Supplies & Other Expenses	23.51%	4,576,265	23.40%	4,327,830	26.32%	4,825,412
Professional & Consulting	0.02%	4,000	0.69%	127,273	0.23%	41,806
Recoveries & Allocations	2.23%	433,182	1.43%	264,713	1.41%	258,559
	100.00%	19,461,872	100.00%	18,498,623	100.00%	18,333,382
		-		-		-

TRANSIT

Staffing Summary & Changes

FTE count = Full Time Equivalents

	Permanent Full-Time			Permanent Part-Time / Casual			Total		
	Exempt	Union	Total	Exempt	Union	Total	Exempt	Union	Total
Permanent	11.00	125.00	136.00	-	12.00	12.00	11.00	137.00	148.00
Casual	-	-	-	-	3.20	3.20	-	3.20	3.20
TOTAL TRANSIT EMPLOYEES	11.00	125.00	136.00	-	15.20	15.20	11.00	140.20	151.20

Staffing Changes

	2020	2020 Adjustments		2020	2021 Changes			2021
	Total	Transfers	Other	Revised	Transfers	Other	Total	Total
Permanent	151.00	-	-	151.00	-	(3.00)	(3.00)	148.00
Casual	2.00	-	-	2.00	-	1.20	1.20	3.20
TOTAL TRANSIT EMPLOYEES	153.00	-	-	153.00	-	(1.80)	(1.80)	151.20

Notes:

- Full Time Equivalent (FTE) equals one employee working full time hours
- Staffing FTEs reflect authorized staffing levels, which may not be fully funded in the budget due to assumptions on vacancy rate:

GLOSSARY OF TERMINOLOGY

ACRONYMS

CAO: Chief Administrative Officer

DCC: Development Cost Charge

FIPPA: Freedom of Information and Protection of Privacy Act

FSR: Floor Space Ratio

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

GVSD: Greater Vancouver Sewerage & Drainage 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

SCADA: Supervisory Control and Data Acquisition

SCBA: Self Contained Breathing Apparatus

TRRIP: Transit Related Road Infrastructure Program

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.

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.

COST DRIVERS

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

DEBT SERVICE

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

DEPRECIATION

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

DEVELOPMENT COST CHARGES (DCCs)

Levies charged to new developments to offset the costs of providing new infrastructure to service those developments. The expenditure of these funds is governed by legislation and is restricted to the purpose for which they were originally collected.

EAGLE LAKE DEVELOPMENT PLAN

The long-term strategy to maximize the use of water from Eagle Lake, thereby reducing costs to residents and further lessening the District's dependence on water from Metro Vancouver.

ENDOWMENT RESERVE FUND

In West Vancouver, this special reserve fund was established with an endowment feature—a 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.

ENHANCE WEST VAN

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

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 local 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.

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.



west vancouver