

Five-Year Financial Plan

2023-2027



We acknowledge that we are on the traditional, ancestral and unceded territory of the Sḵw̓x̓wú7mesh Úxwumixw (Squamish Nation), sə́l̓l̓wə́taʔ (Tseil-Waututh Nation), and xʷməθkʷəyəm (Musqueam Nation). We recognize and respect them as nations in this territory, as well as their historic connection to the lands and waters around us since time immemorial.

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DISTINGUISHED BUDGET PRESENTATION AWARD



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, 2022. 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 one year 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

June 1, 2023

On behalf of the District of West Vancouver, I would like to introduce the Five-Year Financial Plan for 2023–2027. This plan was produced using best practices for local government budgeting as recommended by the Government Finance Officers Association.

This budget supports Council's vision and strategic goals, which includes making West Vancouver a complete community, and one that is liveable, vibrant and inclusive for everyone. To accomplish this, we need to attract a full spectrum of people to live, work and play here. A lively economy, with diverse housing choices and exciting and functioning amenities that are consistent with the Official Community Plan, are also part of Council's vision. Protecting our natural environment and adapting to climate change, as well as enhancing the overall well-being of our community, are priorities that we will work to achieve together.

There are many external, uncontrollable factors that can affect the District's financial position, and as an example, we have been significantly impacted by the increasing severity of extreme weather events and their impact on our resources. These events include heat domes, landslides, atmospheric rivers, king tides and extreme cold and snow. Whatever the weather, the community relies on the District to respond to these events, and we are dedicated to ensuring that residents will continue to receive the high level of service they are accustomed to, no matter the circumstances.

Taxes help to pay for the maintenance of our large number of assets as well as the core services that impact people daily- public safety, infrastructure improvements, parks, culture and community services and recreation, engineering and transportation, as well as the library. All are highly valued by residents in this unique community.

We are committed to a fiscally responsible budget where costs are balanced with an affordable tax rate. Council has done their best to reduce financial pressures on our taxpayers by keeping the tax rate increase to 2.14%, which is well below the rate of inflation. However, our operations are not exempt from this influence, so we will continue to work even harder to find efficiencies and deliver services.

For 2023, a minimum spend budget was developed, and is focused on addressing priorities relating to the return to full programming amidst a time of continued recovery from the pandemic. It also carefully considers adjustments to the increasing impact of the inflationary pressures we are all facing, and the municipality is no exception. This necessitates being able to operate programs and service areas in new and different ways in order to maintain efficiencies with fewer resources. It is also an opportunity to demonstrate resilience as we address the challenges of increased inflation. For example, we have implemented parking fees in some areas to bring in new revenue as we continue to transform our priorities.

I would like to extend my gratitude to those residents who helped to inform the budget process for this year by attending information meetings and providing valuable feedback. Your input has helped to shape this Five-Year Financial Plan that will guide Council's vision to make this a more inclusive, inspiring community. My sincere thanks to the wonderful staff who work tirelessly for our residents and visitors. Every day they step beyond expectations, and I am so grateful for their efforts.



Robert Bartlett
Chief Administrative Officer



Robert Bartlett | Chief Administrative Officer

MESSAGE FROM THE DIRECTOR OF FINANCIAL SERVICES

May 29, 2023

Over the past three years, the COVID-19 pandemic has dramatically affected how we live, socialize, and conduct business. The District of West Vancouver (“District”) has had to quickly adapt to new ways of delivering municipal services. The pandemic is officially over, but its effects will certainly be felt for some time to come. The 2023-2027 Financial Plan therefore represents the District’s resumption of pre-COVID-19 service levels where operationally and financially possible, along with a renewed focus on climate change mitigation and adaptation strategies and asset maintenance.

The 2023 year will continue to be financially challenging because of rising inflationary costs for services and materials throughout the economy. This will make it more costly to address deferred asset maintenance put on hold during the pandemic, and to respond to the increasing requirement to mitigate the impacts of climate change. Given these challenges, Council approved a total tax rate increase of 4.14%, comprising an Operating Levy increase of 2.14% (well below the rate of inflation of 6.7%), along with an Asset Levy increase of 2.00%.

In 2019, Council declared a climate emergency and in response, in 2022, established an Environmental Levy (E-Levy). The E-Levy was not increased in 2023 but will continue to be collected at the 1.5% level. In 2023, an Environment Committee will be established to help implement an environmental and greenhouse gas (GHG) reduction strategy for both District operations and the community, which the E-Levy will support. The strategy will address transportation and building issues, urban forest management, sea level rise, foreshore and storm water management, and other issues relating to preservation of the District’s natural assets and GHG reduction and guide the response to climate change.

In this document, the District is outlining how it allocates the available resources to achieve Council’s priorities while continuing to deliver services at the highest available level. To this end, staff prepared the 2023-2027 Five Year Financial Plan, keeping the focus on Council’s established priority of fiscal sustainability at both the operational and capital levels.

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 2023 BUDGET EXECUTIVE SUMMARY

Overview

In 2023, the District of West Vancouver continues to face ongoing challenges. The most significant one is that the majority of taxes are borne by residents as 97% of the assessed property values are made up by the residential class and the remaining 3% by the business class. Another major challenge is that there are minimal cash reserves to fund major capital projects. Due to limited funding sources, asset maintenance is not completed on a timely basis for optimum asset performance, and external borrowing is likely to fund major projects such as constructing a new facility. Lastly, the District has limited revenue sources. After taxation, fees and charges are the next largest source of revenue with a considerable portion from building permit and development application fees. These fees are volatile as they are driven mainly by the housing market over which the District has no control. The housing market is anticipated to slow down therefore putting downward pressure on the permit fees for 2023.

Like many other municipalities and organizations, the District is also faced with economic challenges, such as inflation pressure on collective agreement negotiations that the District is currently undertaking, and inflationary increases on services and supplies required to operate. This is also exacerbated by the global supply chain disruptions that are still affecting the economy. A further challenge that the District is confronted with, is responding to more weather-related incidents caused by climate change while also continuing efforts to protect the environment and natural resources. Lastly, deferred asset maintenance remains a problem for the District because capital investment was significantly reduced during the pandemic.

Given the challenges presented, efficiencies have been implemented to find new ways of delivering services. The 2023-2027 Five-Year Financial Plan is developed with the objective of delivering and improving core services to the residents and businesses of the District. While the recovery from the COVID-19 pandemic continues, the District's community priorities and cost pressures have greater influence on the budget preparation process. The 2023 operating budget aims to return to full programming and to replenish capital investment.

The 2023 budget incorporates a total property tax increase of 4.14%, allocated as such: Operating Levy increase of 2.14% and Asset Levy increase of 2.00%. The Operating Levy increase is well below the rate of inflation for Vancouver which measured 5.9% in January 2023.

Years 2024 to 2027 of the Five-Year Financial Plan incorporate estimated collective agreement increases for labour costs and inflationary impacts for non-labour costs. The incremental costs are offset by additional revenue expected from investments because of rising interest rates, and fees and charges.

General Fund

The General Fund budget is the fund in which the property tax levy is determined. The 2023 General Fund budget of \$138M requires additional funding of \$1.8M, which is an Operating Levy increase of 2.14%. The 2023 budget is a minimum spend budget and only includes uncontrollable costs such as collective agreement increases, contractual obligations with external parties (i.e. E-Comm radio and dispatch services, IT software and hardware maintenance agreements) and externally driven cost increases (i.e. insurance premiums, utilities and fuel) to continue providing existing services.

In 2023, the District will restore to full pre-pandemic services and programming. Most of these services and programs are in the Community Services and Culture area such as community centre and aquatic classes, and special events such as the annual Harmony Arts Festival. Revenue from some of these program fees more than offset the costs of providing those services and is able to contribute to the bottom-line of the District's budget to cover other cost increases.

Additional revenue for 2023 is anticipated from taxation on new construction. Further revenue is projected from District lease agreements where there are revenue sharing arrangements, as those businesses performed well during 2022 and are also expected to in 2023. These increases are offset by decreases in building and development permit fees due to the slowdown in the housing market, and the traffic fine revenue sharing grant from the Province.

The District is aiming to replenish the capital investment that was severely reduced in 2020, because over the next twenty years, most of the District’s 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 on average requires an ongoing investment of \$17.7M per year.

The Asset Levy increase of 2.00% raises the amount for dedicated capital investment to \$12.0M, and along with an operating budget contribution to capital investment of \$2.6M, a total of \$14.6M is available in 2023 for capital projects. Despite an Asset Levy increase, there is still a shortfall of \$3.1M from the average amount of \$17.7M required each year for asset maintenance. To ensure the available capital funds meet the calculated optimal investment amount, a 2.00% increase is proposed in 2024, followed by a proposed 1.00% increase from years 2025 to 2027 to account for inflationary cost escalations and building up of reserves for new assets.

In 2019, the District declared a climate emergency and committed to evaluating actions to reduce greenhouse gas emissions (GHGs). Climate change impacts (e.g. rising sea levels, storm water management and forest fires) on natural assets and District infrastructure have been anticipated for some time, but are now becoming urgent issues. Many of the systems and structures that served well in the past will no longer meet tomorrow’s challenges, therefore a new Environmental Levy of 1.50% was established in 2022. Based on feedback from Council, the Finance and Audit Committee, and members of the public, staff postponed the proposed 0.50% increase to the Environmental Levy to years 2024 to 2027 until the District’s Climate Action Strategy (CAS) is developed in 2023.

The District remains committed to investing in local climate action, continuously building the Environmental Levy to support climate-change preparedness, responding to disasters due to climate change, and implementing climate action initiatives to support critical climate change adaptation and reducing greenhouse gas emissions. The Environmental Levy approved last year will continue to generate \$1.2M annually for programs such as the Coastal Marine Management Plan, community and stewardship group environmental initiatives, educational and outreach programs, storm damage mitigation, invasive species mitigation and natural capital asset management.

Utilities Funds

Water Utility, Sewer and Drainage Utility, and the Solid Waste Utility, are stand-alone business entities that engage in specific services and have their own revenues, expenditures, and reserves to fully fund their operations and capital program. A five-year financial plan was created for each of these funds and approved by Council as part of the 2023 rate setting process. For 2023, Water Utility rates increased by 5.00%, Sewer & Drainage rates increased by 7.30% and Solid Waste Utility rates increased by 13.00%.

Other Funds

The Golf Fund and Cemetery Fund are also stand-alone business entities that engage in specific services and have their own revenues, expenditures and reserves to fully fund their operations and capital program. The fees charged for the services provided were approved by Council and included in the District’s 2023 fees and charges bylaw.

COUNCIL STRATEGIC GOALS & OBJECTIVES

At the beginning of the term, in early 2019, Council worked together to set strategic goals and objectives to accomplish in the first two years, to be reviewed annually.

In March and April 2020, Council reviewed and confirmed the major Strategic Goals from the previous 2019-2020 plan and reviewed and updated the objectives for the next two years.

In 2021, Council reviewed, reaffirmed and updated the Strategic goals and objectives for 2021-2022. On November 8, 2021, Council adopted the updated Strategic Plan 2021-2022.

The plan directly advances a number of policies in the Official Community Plan, which was developed over 18 months with extensive community consultation.

Council's Vision

Our goal is to make West Vancouver a complete community; and one that is liveable, 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.



HOUSING

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 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.

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

Objectives and Deliverables:

Objective 1.1: Approve an average of 250 net new housing units each year, including accessible housing, of which approximately 100 are market or non-market rental, approximately 75 are infill or missing middle (such as coach houses, multiplexes, and townhouses), and approximately 75 are strata apartment or mixed-use.

- Deliverable 1.1.1: Approval of average of 250 net new housing units each year. (2021-2022) (2023+)

Objective 1.2: Work towards an Area Development Plan for a residential mixed-use neighbourhood in the Upper Lands - Cypress Village.

- Deliverable 1.2.1: Complete preconditions and subsequent planning phases; working towards Area Development Plan. (2021-2022)

Objective 1.3: Create policies and guidelines for single-family residential zones with reference to the findings of the Neighbourhood Character Working Group report.

- Deliverable 1.3.1: Develop policies and guidelines and obtain Council approval. (2021-2022)

Objective 1.4: Complete the Local Area Plan for Horseshoe Bay.

- Deliverable 1.4.1: Complete Local Area Plan. (2021-2022)

Objective 1.5: Initiate a Local Area Plan for Ambleside Town Centre.

- Deliverable 1.5.1: Complete Phase 1 of Local Area Plan. (2021-2022)

Objective 1.6: Consider initial scoping for Taylor Way Corridor Local Area Plan.

- Deliverable 1.6.1: By Q2 2022, report back to Council with timing, implications, and resource requirements of commencing Taylor Way LAP concurrently during Ambleside LAP. (2021-2022)

Objective 1.7: Address the long-term need for approximately 1000 additional seniors housing units/beds by 2041 by approving an average of 250 net new seniors housing units/beds every five years.

- Deliverable 1.7.1: Approval of average of 250 net new seniors housing units/beds every five years. (2021-2022) (2023+)

LOCAL ECONOMY

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.

Strategic Goal: Create vital and vibrant commercial centres.

Objectives and Deliverables:

Objective 2.1: Collaborate with the business improvement associations and West Vancouver Chamber of Commerce to provide economic development support to local businesses, in conjunction with the Mayor's Economic Recovery Task Force.

- Deliverable 2.1.1: Support existing businesses. (2021-2022) (2023+)
- Deliverable 2.1.2: Incentivize redevelopment. (2021-2022) (2023+)
- Deliverable 2.1.3: Help manage business mix. (2021-2022) (2023+)
- Deliverable 2.1.4: Restructure the economic development portfolio. (2021-2022) (2023+)
- Deliverable 2.1.5: Support home-based businesses. (2021-2022) (2023+)

Objective 2.2: Review and update the Economic Development Plan.

- Deliverable 2.2.1: Update visitor strategy (including consideration of a West Vancouver brand), commercial area strategy, and emerging opportunities strategies. (2021-2022) (2023+)
- Deliverable 2.2.2: Report to Council and the community on progress of the economic development goals and objectives. (2021-2022) (2023+)

Objective 2.3: Strengthen relationships with the business community.

- Deliverable 2.3: Council to meet annually with Chamber of Commerce, Ambleside Dunderave Business Improvement Association, Horseshoe Bay Business Association, Caulfeild Business Association and Park Royal. (2021-2022) (2023+)

Objective 2.4: Ensure that a vibrant commercial component is included in the neighbourhood development of Cypress Village.

- Deliverable 2.4.1: Continue working towards Area Development Plan which incorporates a commercial component. (2021-2022)

Objective 2.5: Take measures to support vibrancy, diversity, locality, and charm in commercial centres.

- Deliverable 2.5.1: Amend zoning regulations in commercial areas to manage the prevalence of financial services/institutions, nail salons, and real estate offices. (2021-2022)
- Deliverable 2.5.2: Consider permanent changes to streetscapes initiated by COVID-19 response (i.e. outdoor spaces for seating/pedestrians/cyclists, etc.). (2021-2022)

CLIMATE CHANGE AND NATURE

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 only continue. Council can support a resilient community through adaptation measures and policy.

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

Objectives and Deliverables:

Objective 3.1: Create a reporting framework to reduce energy use and carbon emissions by the community and in District operations.

- Deliverable 3.1.1: Prepare metrics, modeling and projections for 2030 and 2050 in accordance with Intergovernmental Panel on Climate Change (IPCC) targets. (2021-2022) (2023+)

Objective 3.2: Address the threats of wildfires and floods.

- Deliverable 3.2.1: Complete the Development Permit Area for Coastal Flooding and Foreshore Protection. (2021-2022)
- Deliverable 3.2.2: Consider the recommendations of the Coastal Marine Management Plan Working Group. (2021-2022)
- Deliverable 3.2.3: Continue implementation of the Community Wildfire Protection Plan. (2021-2022) (2023+)

Objective 3.3: Develop an Urban Forest Management Plan.

- Deliverable 3.3.1: Complete the Urban Forest Management Plan. (2021-2022) (2023+)

Objective 3.4: Integrate natural capital assets into the District's regular management and budgeting process.

- Deliverable 3.4.1: Develop workplan for inclusion of natural capital assets inventory in annual budgeting process and annual Financial Statements, and for inclusion of natural capital assets in infrastructure maintenance and replacement decision-making. (2021-2022) (2023+)
- Deliverable 3.4.2: Review the creation of a stormwater utility and report back to Council on the findings. Additional resources required. (2021-2022) (2023+)

Objective 3.5: Reduce community and corporate waste.

- Deliverable 3.5.1: Address the reduction of single-use plastics, including by assessing the introduction of recycling in District parks and working with businesses to reduce waste. Additional resources required. (2021-2022)
- Deliverable 3.5.2: Continue to advance corporate waste metrics. (2021-2022) (2023+)
- Deliverable 3.5.3: Continue to advance community zero waste goal. (2021-2022) (2023+)
- Deliverable 3.5.4: Research and report back on single-use plastics with updates on recent legislation, actions done by other North Shore municipalities, options and recommendations, and requesting additional direction regarding implementation.(2021-2022)
- Deliverable 3.5.5: Report back on the feasibility and implementation of introducing disposal bins for cigarette butts. (2021-2022)

MOBILITY

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

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

Objectives and Deliverables:

Objective 4.1: 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, to include investigation of integrating a Sea to Sky bus system.

- Deliverable 4.1.1: Work through North Shore Connects and TransLink to improve mobility. Additional resources required. (2021-2022) (2023+)

Objective 4.2: Modernize the District's transportation objectives to focus on transit and active transportation (in alignment with the District's existing Transportation Hierarchy), and as part of the District's update to its Strategic Transportation Plan.

Deliverable 4.2.1: Completed Strategic Transportation Plan. (2021-2022) (2023+)

Objective 4.3: Diversify, expand, and improve the safety and appeal of active transportation options.

- Deliverable 4.3.1: Implement the 30 km/hour slow streets initiative. Additional resources required. (2021-2022)
- Deliverable 4.3.2: Implement dedicated cycling infrastructure. Additional resources required. (2021-2022) (2023+)

MUNICIPAL SERVICES

West Vancouver is fortunate to have many residents who contribute their time, expertise and passion to 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.

Strategic Goal: Deliver municipal services efficiently.

Objectives and Deliverables:

Objective 5.1: Review current services and staffing levels in order to ensure District services are appropriate and delivered in an effective and efficient manner.

- Deliverable 5.1.1: Chief Administrative Officer to prepare, in conjunction with the annual report, a summary that identifies organizational changes, accomplishments, and challenges over the past year. (2021-2022) (2023+)

Objective 5.2: Continue to attract and retain high-quality employees.

- Deliverable 5.2.1: Implement best practices in keeping with the designation of being an “Employer of Choice”. (2021-2022) (2023+)
- Deliverable 5.2.2: Create a Living Wage Policy. (2021-2022)

Objective 5.3: Continue to pursue excellence in community engagement, consultation and communication, leveraging technology.

- Deliverable 5.3.1: Implement the recommendations for improved accessible online content as envisioned in the Young Citizens’ Forum Report. (2021-2022)
- Deliverable 5.3.2: Implement website regeneration, including website best practices, accessible content and design, and integration with other District online services and digital platforms. (2021-2022)
- Deliverable 5.3.3: Adopt best practices in addressing misinformation and misunderstandings circulating in the community regarding District matters. (2021-2022)
- Deliverable 5.3.4: Explore virtual and in-person meetings balance, including retaining efficiencies of the virtual world. (2021-2022)

Objective 5.4: Address systemic racism in the organization (equity, diversity, and inclusion).

- Deliverable 5.4.1: Provide education and training to build awareness of systemic racism in the organization. Additional resources required. (2021-2022) (2023+)
- Deliverable 5.4.2: Determine and implement appropriate metrics for assessing organizational equity, diversity and inclusion. Additional resources required. (2021-2022)
- Deliverable 5.4.3: Develop a policy to address systemic racism and improve organizational equity, diversity and inclusion. Additional resources required. (2021-2022)

SOCIAL WELL-BEING

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.

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

Objectives and Deliverables:

Objective 6.1: Continue with Arts and Culture Facility planning by engaging with the community and developing plans for governance and fundraising.

- Deliverable 6.1.1: Develop 'working vision', governance model and fundraising plan for the proposed Arts and Culture Facility and report back to Council.

Objective 6.2: Complete the 1976 Waterfront Acquisition Plan as soon as possible but no later than 2023.

- Deliverable 6.2.1: Implement the Brissenden Park Court Judgement, including the land sale. (2021-2022) (2023+)
- Deliverable 6.2.2: Acquire the two remaining waterfront properties on Argyle Avenue using the proceeds of the land sale. (2021-2022) (2023+)

Objective 6.3: Improve outdoor recreational opportunities for residents and visitors of all ages and abilities.

- Deliverable 6.3.1: Improve recreational cycling opportunities. Additional resources required. (2021-2022) (2023+)
- Deliverable 6.3.2: Improve walking and hiking trails. Additional resources required. (2021-2022) (2023+)
- Deliverable 6.3.3: Initiate stewardship programs for cycling and hiking trails. Additional resources required. (2021-2022) (2023+)

Objective 6.4: Work with senior levels of government, non-profits, and private sector service providers to enable supports for healthy aging in place.

- Deliverable 6.4.1: Conduct outreach and facilitate supports for senior residents to remain in their homes as they age. Additional resources required. (2021-2022) (2023+)
- Deliverable 6.4.2: Council to advocate at provincial level for funding and supports. Additional resources required. (2021-2022) (2023+)

Objective 6.5: Foster knowledge about gardening and growing own food.

- Deliverable 6.5.1: Increase education and awareness of how to grow own food. (2021-2022) (2023+)
- Deliverable 6.5.2: Ensure that the vulnerable have nutritional support (including the Feed the Need program). (2021-2022) (2023+)

Objective 6.6: Implement the Child Care Plan.

- Deliverable 6.6.1: Create an action plan implementation group. (2021-2022)
- Deliverable 6.6.2: Create an inventory of lands for potential inclusion of child care during development. (2021-2022)
- Deliverable 6.6.3: Achieve 2022 numbers for child care spaces. (2021-2022)
- Deliverable 6.6.4: Consider community amenity contribution policy regarding child care. (2021-2022)
- Deliverable 6.6.5: Consider permissive tax exemption for non-profit child care operators. (2021-2022)

Objective 6.7: Select a permanent home for the Youth Hub.

- Deliverable 6.7.1: Report back to Council on options for a permanent Youth Hub facility. (2021-2022)

Objective 6.8: Strengthen relationships with First Nations based on respect, equality and meaningful engagement by exploring new pathways to reconciliation, such as increased engagement, dialogue and collaboration.

- Deliverable 6.8.1: Request an annual meeting with members of the Squamish, Tsleil-Waututh, and Musqueam Nation Councils to discuss matters of mutual interest. (2021-2022) (2023+)
- Deliverable 6.8.2: Work towards implementing Truth and Reconciliation Commission recommendations that are within local government's ability to affect; and advocate for the implementation of Truth and Reconciliation Commission recommendations outside of local government's control in accordance with the priorities of Indigenous communities. Additional resources required. (2021-2022) (2023+)

Objective 6.9: Develop a District Vision and Framework for the collection of historical objects.

- Deliverable 6.9.1: Assess costs for preservation and protection of historical artifacts, conditions required for storage for the artifacts, and the long-term cost and space implications to the community. Additional resources required. (2021-2022) (2023+)

Objective 6.10: Address the health impacts of noise and/or air pollution on livability for residents.

- Deliverable 6.10.1: Advocate for quieter and less polluting aftermarket mufflers. Additional resources required. (2021-2022)
- Deliverable 6.10.2: Ban gas-powered leaf blowers. Additional resources required. (2021-2022)
- Deliverable 6.10.3: Explore measures to limit gas-powered gardening equipment. Additional resources required. (2021-2022)

READERS' GUIDE

This budget document encompasses information from the 2023 annual budget process and the five-year financial plan bylaw for the period from 2023 through to 2027. 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. **2023 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 Priorities, notable operational accomplishments, and plans for the upcoming year's initiatives to support Council Priorities and operational goals.

7. **Capital Program**

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

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**

2023 BUDGET HIGHLIGHTS

General Fund Budget

The 2023 budget incorporates a 4.14% increase in property taxes. The property tax rate increase is allocated in the budget as follows:

	%	(\$000's)
Operating Levy	2.14%	\$1,793
Asset Levy	2.00%	\$1,676
Total Property Tax Increase	<u>4.14%</u>	<u>\$3,469</u>

Highlights of the 2023 budget include the following:

- The Operating Levy increase of 2.14% is the minimum required to maintain existing services and only includes uncontrollable costs such as projected collective agreement increases, contractual obligations with external parties and externally driven cost increases.
- The assumption in the 2023 budget is to return to full community services/culture programming and restore service levels that were reduced to balance the budget during the COVID-19 pandemic.
- Replenish a portion of funds that were redirected from capital investment to the operating budget in response to the pandemic in years from 2020 to 2022.
- Continue building up the asset reserves by increasing the Asset Levy by 2.00% to catch up with maintenance that has been deferred because of disruptions related to the pandemic, supply-chain issues, unavailability of trades, lack of resources and to support the optimal capital investment amount required for infrastructure needs.

Tax Levy Change Analysis

	%	\$000's	Explanations
REVENUE			
General Taxation	1.19%	\$1,000	Estimated new taxation dollars from new development
Fees and Charges	0.60%	\$500	Community Services returns to full programming
Licenses and Permits	-0.62%	(\$522)	Building and development permit fees
Other Revenue	3.99%	\$3,340	Interest revenue on investment and reserves and revenue sharing from lease agreements
Government Grants	-0.12%	(\$100)	Police grant and traffic fine revenue sharing
Revenue Increase	5.03%	\$4,218	
EXPENDITURES			
Restart of operations and programs	0.39%	\$327	Community Services restart of programs
Labour cost escalations	4.32%	\$3,621	Estimate for collective agreement escalations
Operating contribution to support capital maintenance	0.83%	\$699	Replenish capital funds redirected to operating budget during pandemic
Uncontrollable contractual/inflationary increases	1.88%	\$1,362	Contractual obligations and externally driven cost increases (e.g. energy costs, fuel, insurance)
Asset Levy	2.00%	\$1,676	Increase capital investment to address deferred maintenance and build up to optimum level of investment
Expenditure Increase	9.17%	\$7,685	
APPROVED TAX INCREASE	4.14%	\$3,469	

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 1st. This means that 2023 property assessed values are based on fair market values as of July 1, 2022.

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 change 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 2.0%; 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. In 2022, average assessment increased quite significantly by 19.0% and this was driven mainly by the single detached properties therefore shifting more taxes off of strata properties. With the rise in interest rates cooling down the housing market, the 2023 average assessment increased by 5.2% only with single family at 5.0% and strata at 5.6%. This results in taxes shifting back to strata properties slightly.

The 2023 increase in property taxes is 4.14% with 2.14% allocated to the Operating Levy and 2.00% for the Asset Levy. For the average single family detached home assessed at \$3.76M, the total increase is \$238 (Operating Levy increase of \$123, and Asset Levy increase of \$115).

Utility User Fees

Utility user fees were adopted by Council in July 2022 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. To meet and sustain long-term funding requirements for the District's water distribution and treatment systems, an increase of annual capital investment program funding of \$500,000 per annum was incorporated into the rate setting for the Utility over the next 10 years. This came into effect beginning in 2022. For 2023, the 5 per cent revenue increases will maintain the Operating Reserve at a balance equivalent to 120 days of expenses, and also maintain the Capital Reserve at a balance equivalent to 0.5% of total capital assets. Based on 2022 consumption levels, the increase in 2023 on a median single family household annual bill is \$43.

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 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 2021 average winter water consumption, the increase in 2023 on a median single family household annual bill is \$87. The escalation is due to two factors: 1) an annual increase of the Greater Vancouver Sewerage and Drainage District regional levy and 2) 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.

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 2023, the annual curbside residential service fee and public realm refuse fee (net of discount) for a single family household is \$309, reflecting an increase of \$35 from 2022. The increase is attributed to anticipated programming and cost changes, provision of a contingency for any obligations for remediation that may arise at the Hugo Ray Landfill and to account for rate smoothing as the solid waste reserve reaches its target level over the next few years.

FIVE-YEAR FINANCIAL PLAN: CONSOLIDATED

Schedule A to Bylaw #5185, 2023

	Five-Year Financial Plan (\$000s)				
	2023	2024	2025	2026	2027
REVENUE					
General Taxation	89,229	95,239	99,776	104,445	109,253
Parcel Taxes	6	6	6	6	6
Fees and Charges	68,000	72,763	76,915	83,275	88,491
Licences and Permits	7,417	7,565	7,717	7,871	8,029
Other Revenue	18,497	18,776	18,833	19,097	19,354
Government Grants	9,234	1,055	1,076	1,098	1,120
External Contributions & Partnerships	559	137	137	105	105
Land Sales	250	250	250	250	250
Transit Reimbursement	21,486	22,375	23,144	23,942	24,768
Business Improvement Area Levy	500	500	500	500	500
Levies Other Governments	78,750	83,000	87,000	91,000	96,000
	293,928	301,666	315,354	331,589	347,875
Transfers from Reserves					
Asset Reserves	21,249	25,813	17,201	17,242	11,481
Community Amenity Contributions	800	-	-	-	-
Endowment Fund	1,324	1,324	1,324	1,324	1,324
Other Reserves	12,194	7,003	6,504	6,616	5,737
Development Cost Charges	335	1,050	600	875	150
Water Reserves	19,728	26,125	11,424	11,316	11,161
Sewer Reserves	30,446	17,230	16,354	14,892	12,891
Solid Waste Reserve	1,396	1,130	1,102	1,169	1,272
Cemetery Development Reserve	172	450	99	50	50
Golf Development Fund	220	1,170	80	-	-
Prior Year Committed Funds	24,519	-	-	-	-
Provisional Reserve Transfers	43,481	43,537	44,730	46,884	55,966
	155,864	124,833	99,419	100,368	100,031
	449,792	426,498	414,772	431,956	447,906
EXPENDITURE					
General Government	36,202	32,400	32,720	33,682	33,681
Public Safety	40,812	42,668	44,249	45,891	47,597
Engineering and Transportation	6,694	6,915	7,109	7,309	7,517
Planning and Development Services	7,196	7,531	7,815	8,111	8,418
Recreation and Library	27,304	28,483	29,496	30,546	31,636
<i>Parks and Community Services</i>	21,937	22,873	23,678	24,513	25,379
<i>Library Services</i>	5,367	5,611	5,818	6,033	6,257
General Fund Capital	23,399	27,000	17,938	18,222	11,736
General Fund Prior Year Approved Work in Progress	24,519	-	-	-	-
General Fund Provision for Reserve Expenditures	40,082	41,104	42,598	45,029	54,481
Cemetery	3,462	3,048	2,719	2,802	2,947
Golf	2,436	3,169	1,814	1,343	837
Transit	21,486	22,375	23,144	23,942	24,768
Water	38,074	46,400	33,179	37,216	37,973
Sewer	56,586	46,394	48,934	49,615	49,921
Solid Waste	5,712	5,879	6,118	6,397	6,657
Business Improvement Area Levy	500	500	500	500	500
Levies Other Governments	78,750	83,000	87,000	91,000	96,000
	413,213	396,867	385,334	401,605	414,669
Debt Service					
Debt Principal	1,036	1,036	737	643	643
Debt Interest	1,054	987	919	810	810
	2,091	2,023	1,656	1,453	1,453
Transfers to Reserves					
Asset Reserves	14,552	16,228	17,066	17,904	18,742
Endowment Fund	463	463	472	481	491
Land Reserve	81	73	67	60	53
Water Reserves	2,641	2,152	1,900	1,121	2,376
Sewer Reserves	1,126	584	(96)	448	709
Cemetery Development Reserve	148	185	195	207	219
Golf Development Fund	17	250	297	385	489
Other Transfers	15,461	7,673	7,881	8,292	8,705
	34,488	27,608	27,782	28,899	31,784
	449,792	426,498	414,772	431,956	447,906
SURPLUS/SHORTFALL					
	-	-	-	-	-

REVENUE/TAX DISTRIBUTION: OBJECTIVES & POLICIES

Five-Year Financial Plan Bylaw No. 5185, 2023: 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; and
- the use of permissive tax exemptions

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

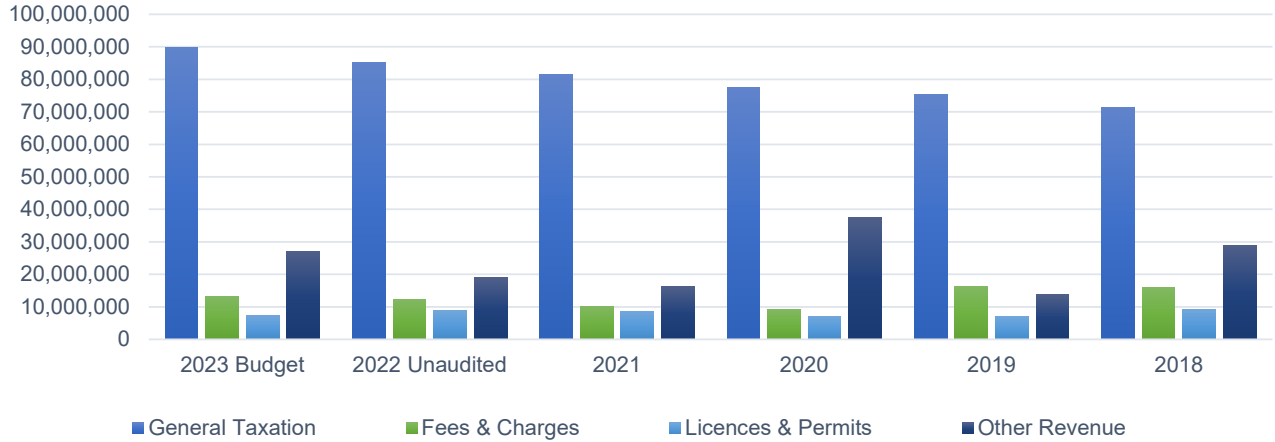
- user pay is a focus within the District and is maximized where appropriate;
- erosion of the assessment base through permissive exemptions is minimized wherever possible;
- although property taxation is by far the largest proportion of ongoing revenues, annual rate increases are a revenue of last resort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

REVENUE & PROPERTY TAXATION POLICIES

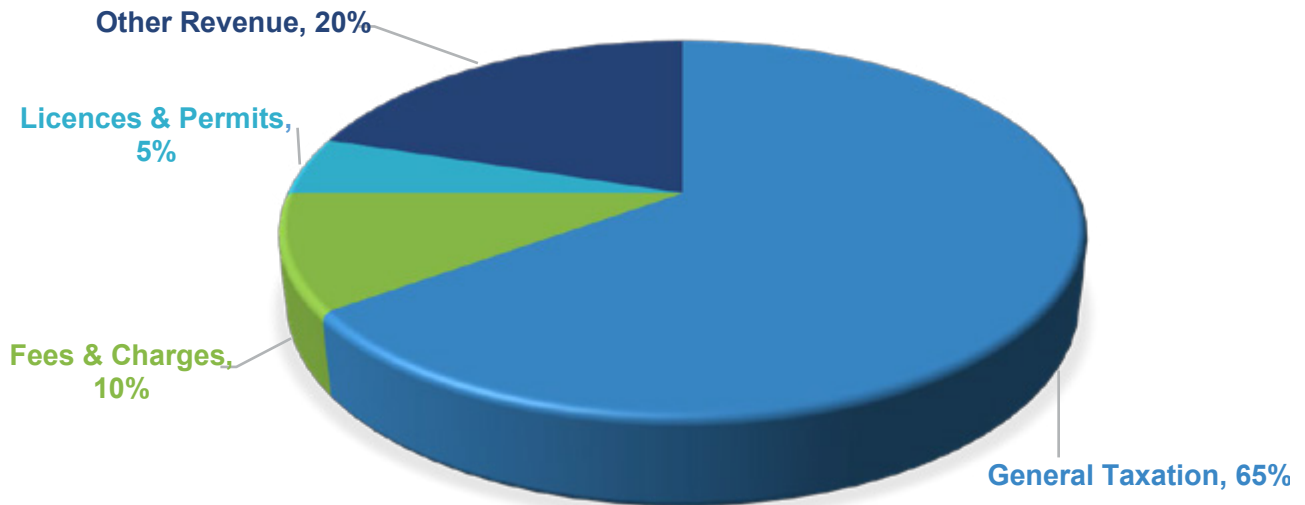
Revenue Sources

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 is illustrated below.

GENERAL FUND: REVENUE



2023 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 a recovery from the pandemic. 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 97.00% of the assessed values and contribute 94.00% 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 2.14% operational tax rate increase, a 2.00% increase to the Asset Levy, and a 0.00% increase to the Environmental Levy.

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; and
- land and other necessary ancillary structures surrounding buildings for public worship

Permissive tax exemptions for 2023 were approved by Council in July 2022. The amount of taxation shifted due to permissive exemptions granted in 2023 is estimated at \$228,200.

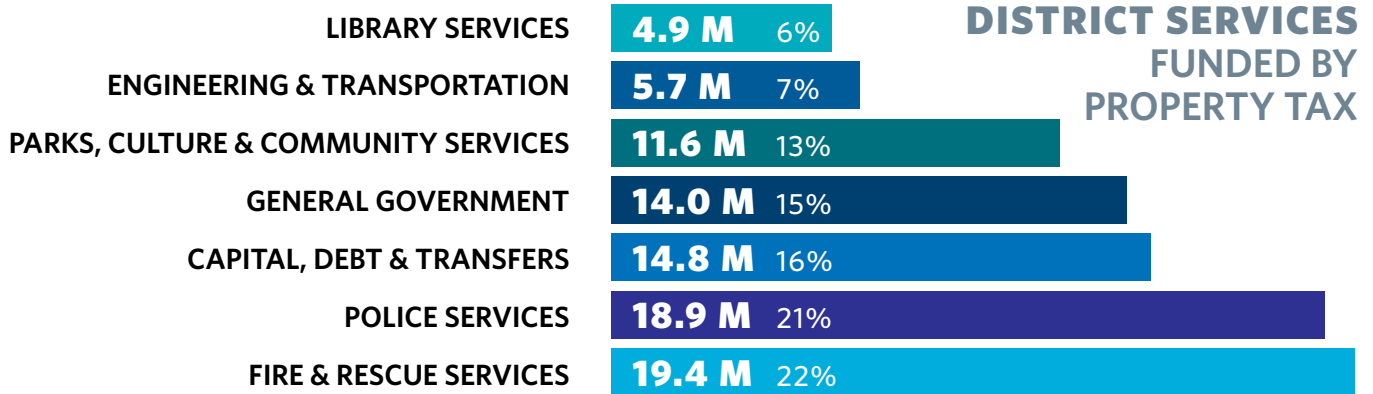
RESIDENTIAL & BUSINESS CLASS PROPERTY TAXATION SURVEY

Metro Vancouver municipalities

	RESIDENTIAL			BUSINESS			TAX MULTIPLE
	Assessment	Tax Rate	Tax Dollars	Assessment	Tax Rate	Tax Dollars	
Bowen Island	3,424,648,332 98%	1.87841	6,432,894 97%	62,180,700 2%	1.87841	116,801 2%	1.00
Burnaby	100,779,976,583 78%	1.54710	155,916,702 50%	23,771,372,508 18%	5.12070	121,726,067 39%	3.31
Coquitlam	59,843,866,623 88%	1.94270	116,258,680 67%	6,734,350,931 10%	7.38720	49,747,997 29%	3.80
Delta	40,971,306,440 76%	2.03410	83,339,734 51%	7,356,385,839 14%	5.14400	37,841,249 23%	2.53
Langley (City)	8,228,558,303 75%	2.06250	16,971,401 50%	2,387,541,289 22%	5.88850	14,059,037 42%	2.86
Langley (District)	57,845,122,958 84%	1.75720	101,645,450 62%	6,592,263,076 10%	6.15570	40,579,994 25%	3.50
Maple Ridge	32,167,686,464 92%	2.41280	77,614,194 78%	2,094,719,722 6%	7.11940	14,913,148 15%	2.95
New Westminster	23,625,846,049 86%	2.61084	61,683,304 64%	3,277,080,778 12%	8.99414	29,474,523 30%	3.44
North Vancouver (City)	25,445,534,831 84%	1.68313	42,828,143 56%	4,335,197,500 14%	5.38604	23,349,547 30%	3.20
North Vancouver (District)	51,796,862,832 91%	1.57023	81,332,988 73%	4,262,227,801 7%	4.39453	18,730,488 17%	2.80
Pitt Meadows	6,210,157,638 80%	2.42290	15,046,591 54%	1,254,517,278 16%	7.21550	9,051,969 32%	2.98
Port Coquitlam	20,095,006,058 81%	2.11440	42,488,881 56%	3,634,507,901 15%	6.77320	24,617,249 33%	3.20
Port Moody	14,675,852,320 89%	2.28639	33,554,722 67%	1,441,607,005 9%	5.10789	7,363,570 15%	2.23
Richmond	92,961,083,074 77%	1.65745	154,078,347 56%	22,213,155,753 18%	4.00065	88,867,062 33%	2.41
Surrey	187,492,884,604 85%	1.50005	281,248,702 66%	26,900,985,634 12%	4.14646	111,543,861 26%	2.76
Vancouver	357,074,207,439 81%	1.53131	546,791,305 56%	82,617,929,142 19%	4.72853	390,661,356 40%	3.09
West Vancouver	51,222,360,530 97%	1.53248	78,497,243 93%	1,480,685,900 3%	3.32915	4,929,425 6%	2.17
White Rock	11,236,039,414 95%	2.26271	25,423,899 91%	526,297,662 4%	3.88544	2,044,898 7%	1.72

High 3.80
 Median 2.90
 Average 2.78
 Low 1.00

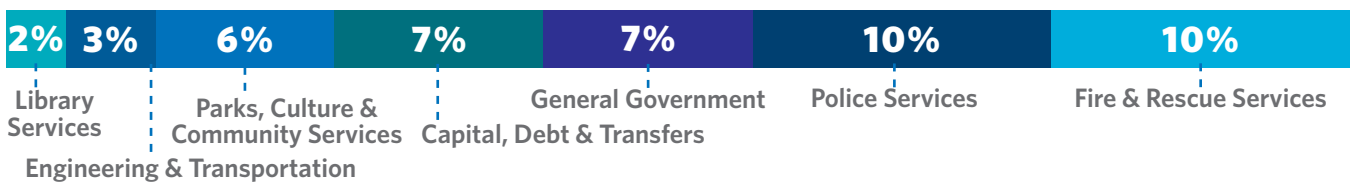
WHERE DO YOUR TAX DOLLARS GO?



DISTRICT SERVICES FUNDED BY PROPERTY TAX

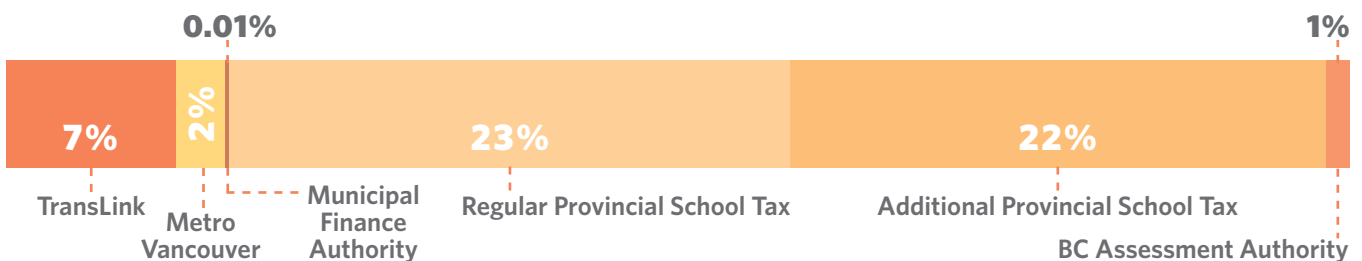
General Government includes Administration, Community Relations & Communications, Corporate Services, Financial Services, Human Resources, and Planning & Development, as well as non-divisional revenues and expenses.

45% OF YOUR TAXES FUND SERVICES PROVIDED BY THE DISTRICT



The 2023 budget incorporates an operating levy increase of 2.14% to support the delivery of core municipal services such as police, fire and rescue, parks, community centres, the library, and much more and an asset levy increase of 2.00% to build up dedicated capital funding for infrastructure maintenance and replacement. Combined, the total property tax levy increase is 4.14%.

55% 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/schooltax

BC Assessment Authority: bcassessment.ca • Municipal Finance Authority: mfa.bc.ca

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.

Fund	Division	FTE	
General Fund	Administration	21.0	
	Corporate Services	57.4	
	Engineering and Transportation	53.0	
	Financial Services	29.8	
	Fire and Rescue Services	112.0	
	Human Resources	13.0	
	Parks, Culture and Community Services	118.2	
	Planning and Development Services	49.0	
	Police Services	107.4	
	West Vancouver Memorial Library	42.6	
	Capital Maintenance-Capital Funding	17.1	
	Water Utility Fund	Engineering and Transportation	13.8
	Sewer & Drainage Utility Fund	Engineering and Transportation	15.2
Solid Waste Utility Fund	Engineering and Transportation	5.0	
Golf Fund	Parks, Culture and Community Services	3.7	
Cemetery Fund	Parks, Culture and Community Services	4.6	
Transit	Engineering and Transportation	149.6	
Total FTE		812.3	

General Fund

The General Fund is the primary fund for most municipal services and departments, which include: General Government, Public Safety, Engineering and Transportation, Planning and 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 Fund

Utility funds comprise the Water Utility, the Sewer and 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 and Drainage Utility Fund provides for the collection and treatment of liquid waste on a user-pay basis, and the Solid Waste Fund administers residential and public realm waste collection.

Other Funds

Other stand-alone funds include the Cemetery Fund, the Golf Fund and the West Vancouver 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 West Vancouver Transit service is operated on a contract basis for TransLink, which sets service levels, establishes budgets, and reimburses all costs.

SUPPLEMENTAL SCHEDULE: GENERAL FUND CAPITAL

	5 Year Financial Plan \$000s				
	2023	2024	2025	2026	2027
REVENUE					
Grants and Partnerships	559	137	137	105	105
	<u>559</u>	<u>137</u>	<u>137</u>	<u>105</u>	<u>105</u>
TRANSFERS FROM RESERVES					
Asset Maintenance Reserves	21,249	25,813	17,201	17,242	11,481
Capital Facilities Reserve	9,070	11,090	4,710	5,997	1,863
Capital Infrastructure Reserve	6,092	8,499	8,331	7,139	6,044
Capital Equipment Reserve	4,816	4,599	3,272	3,269	2,842
Operational Reserve	1,271	1,625	888	837	731
Community Amenity Contributions	800	-	-	-	-
Other Reserves	455	-	-	-	-
Development Cost Charges	335	1,050	600	875	150
Prior Year Committed Funds	24,519	-	-	-	-
Provisional Reserve Transfers	40,082	41,104	42,598	45,029	54,481
	<u>87,441</u>	<u>67,967</u>	<u>60,399</u>	<u>63,146</u>	<u>66,112</u>
	<u>88,000</u>	<u>68,104</u>	<u>60,536</u>	<u>63,251</u>	<u>66,217</u>
CAPITAL EXPENDITURES					
Information Technology	2,740	859	1,028	806	831
Equipment	2,861	2,012	1,214	960	989
Vehicle Fleet	4,724	2,807	1,475	1,980	1,384
Facilities	12,504	11,190	4,810	6,097	1,963
Grounds and Parks	10,969	4,651	4,410	3,255	1,320
Transportation Infrastructure	14,119	5,482	5,001	5,124	5,249
Provisional Reserve Expenditures	40,082	41,104	42,598	45,029	54,481
	<u>88,000</u>	<u>68,104</u>	<u>60,536</u>	<u>63,251</u>	<u>66,217</u>
SURPLUS / SHORTFALL					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

SUPPLEMENTAL SCHEDULE: UTILITIES

	5 Year Financial Plan \$000s				
	2023	2024	2025	2026	2027
WATER UTILITY					
Revenue					
User Fees	21,295	22,642	23,472	26,607	28,757
Micro Power Generation	22	22	22	22	22
Equipment Recovery	228	235	242	249	257
Other Revenue	208	227	252	272	282
Prior Year Committed Funds	7,304	-	-	-	-
Transfer from Asset Maintenance Reserve	1,000	14,701	108	156	47
Provisional Reserve Transfers	11,424	11,424	11,316	11,161	11,114
	<u>41,481</u>	<u>49,251</u>	<u>35,412</u>	<u>38,466</u>	<u>40,478</u>
Expenditure					
GVWD Water Purchases	4,932	5,470	6,122	6,840	7,642
System Operating	5,271	5,468	5,672	5,885	6,106
System Replacements	7,900	22,800	8,700	9,600	10,500
Equipment Replacement	225	220	350	405	304
Prior Year Approved Work in Progress	7,304	-	-	-	-
Debt Service	1,785	1,717	1,350	3,454	2,436
Transfer to Operating Reserve	2,641	2,152	1,900	1,121	2,376
Provisional Reserve Expenditures	11,424	11,424	11,316	11,161	11,114
	<u>41,481</u>	<u>49,251</u>	<u>35,412</u>	<u>38,466</u>	<u>40,478</u>
SEWER UTILITY					
Revenue					
User Fees	27,002	29,476	32,205	34,883	37,446
Equipment Recovery	228	228	228	228	228
Other Revenue	35	44	51	60	65
Prior Year Committed Funds	12,786	-	-	-	-
Transfer from Asset Maintenance Reserve	-	-	122	177	75
Provisional Reserve Transfers	17,660	17,230	16,233	14,715	12,815
	<u>57,711</u>	<u>46,978</u>	<u>48,839</u>	<u>50,063</u>	<u>50,630</u>
Expenditure					
¹ GVSDDD Levy	11,945	14,430	17,273	18,827	20,522
Administration Charge	370	370	370	370	370
Sanitary Operating	1,889	1,964	2,043	2,125	2,210
Storm Operating	977	1,016	1,057	1,099	1,143
Capital Program	10,733	11,163	11,609	12,074	12,557
Equipment Replacement	225	220	350	405	304
Prior Year Approved Work in Progress	12,786	-	-	-	-
Transfer to Operating Reserve	1,126	584	(96)	448	709
Provisional Reserve Expenditures	17,660	17,230	16,233	14,715	12,815
	<u>57,711</u>	<u>46,978</u>	<u>48,839</u>	<u>50,063</u>	<u>50,630</u>
SOLID WASTE					
Revenue					
User Fees Solid Waste	4,305	4,737	5,004	5,216	5,373
Sales	12	12	12	12	12
Transfer from Solid Waste Reserve	266	28	(67)	(103)	(77)
Provisional Reserve Transfers	1,130	1,102	1,169	1,272	1,349
	<u>5,712</u>	<u>5,879</u>	<u>6,118</u>	<u>6,397</u>	<u>6,657</u>
Expenditure					
Waste (Garbage & Organics)	3,135	3,301	3,419	3,540	3,664
Public Realm Waste	1,447	1,476	1,530	1,586	1,644
Transfer to Solid Waste Reserve	-	-	-	-	-
Provisional Reserve Expenditures	1,130	1,102	1,169	1,272	1,349
	<u>5,712</u>	<u>5,879</u>	<u>6,118</u>	<u>6,397</u>	<u>6,657</u>

Note:

¹ Includes projected costs for North Shore Wastewater Treatment Plant.

SUPPLEMENTAL SCHEDULE: OTHER FUNDS

5 Year Financial Plan \$000s					
	2023	2024	2025	2026	2027
GOLF					
Revenue					
Golf Fees	1,119	1,383	1,460	1,541	1,627
Clubhouse Rentals	26	28	30	30	32
Prior Year Approved Work in Progress	20	-	-	-	-
Transfers In	200	1,170	80	-	-
Provisional Reserve Transfers	921	1	218	603	1,092
	<u>2,286</u>	<u>2,582</u>	<u>1,788</u>	<u>2,174</u>	<u>2,751</u>
Expenditure					
Pro Shop and Management	220	232	244	256	269
Operations and Maintenance	808	829	849	875	901
Capital Program	200	1,170	80	-	-
Debt Service	100	100	100	55	-
Prior Year Approved Work in Progress	20	-	-	-	-
Transfer to	17	250	297	385	489
Provisional Reserve Expenditures	921	1	218	603	1,092
	<u>2,286</u>	<u>2,582</u>	<u>1,788</u>	<u>2,174</u>	<u>2,751</u>
CEMETERY					
Revenue					
User Fees	1,047	1,078	1,111	1,144	1,178
Interest Revenue	80	109	112	116	120
Transfer from Cemetery Development Reserve	-	450	99	50	50
Provisional Reserve Transfers	2,311	1,595	1,592	1,698	1,817
Prior Year Committed Funds	172	-	-	-	-
	<u>3,610</u>	<u>3,233</u>	<u>2,914</u>	<u>3,009</u>	<u>3,166</u>
Expenditure					
Operations	579	596	614	633	652
Sales and Use Costs	222	229	235	243	250
Administration Charge	179	179	179	179	179
Capital Program	-	450	99	50	50
Transfer to Cemetery Development Reserve	148	185	195	207	219
Provisional Reserve Expenditures	2,311	1,595	1,592	1,698	1,817
Prior Year Approved Work in Progress	172	-	-	-	-
	<u>3,610</u>	<u>3,233</u>	<u>2,914</u>	<u>3,009</u>	<u>3,166</u>
TRANSIT					
Revenue					
Transit Reimbursement	<u>21,486</u>	<u>22,375</u>	<u>23,144</u>	<u>23,942</u>	<u>24,768</u>
Expenditure					
Operations	12,536	13,108	13,596	14,102	14,627
Maintenance	6,484	6,702	6,898	7,100	7,309
Administration	2,467	2,565	2,651	2,739	2,831
	<u>21,486</u>	<u>22,375</u>	<u>23,144</u>	<u>23,942</u>	<u>24,768</u>

CHANGE IN FUND BALANCES

	2023	2023	2023	2023	2023
	Opening Balance	Budgeted Contributions	Budgeted Expenditures	Closing Balance	% Change
General Fund					
Unappropriated Surplus / (Deficit)	(1,927,474)	119,597,879	(118,627,469)	(957,065)	
Reserve Funds	99,512,190	19,255,537	(71,270,034)	47,497,693	
	97,584,716	138,853,415	(189,897,503)	46,540,629	-52%
	Significant decrease in fund balance due to large-scale capital investment (e.g. multi-year capital renewal facility projects, grounds and parks projects including sports court, trail structure and pier repair / replacement, Horseshoe Bay park revitalization, and streetscape work, roads and pavement infrastructure rehabilitation projects).				
Water Utility					
Unappropriated Surplus / (Deficit)	(473,770)	22,752,600	(20,112,100)	2,166,730	
Reserve Funds	18,428,475	8,747,798	(15,204,199)	11,972,074	
	17,954,705	31,500,398	(35,316,299)	14,138,804	-21%
	Decrease in fund balance related to the water systems capital rehabilitation program for infrastructure replacement based on asset management plans (e.g. 11th Street pump station condition upgrades and Westmount reservoir feasibility study and design).				
Sewer & Drainage Utility					
Unappropriated Surplus / (Deficit)	3,743,364	27,265,000	(26,139,400)	4,868,964	
Reserve Funds	30,446,330	11,615,757	(23,519,025)	18,543,062	
	34,189,694	38,880,757	(49,658,425)	23,412,026	-32%
	Decrease in fund balance related to the sanitary and storm drainage capital rehabilitation program for infrastructure replacement based on asset management plans (e.g. sanitary lift station replacement, creek enhancement and culvert rehabilitation).				
Solid Waste Utility					
Unappropriated Surplus / (Deficit)	-	4,582,304	(4,582,304)	-	
Reserve Funds	1,395,624	-	(265,604)	1,130,020	
	1,395,624	4,582,304	(4,847,909)	1,130,020	-19%
	Decrease in fund balance to draw down the reserve balance to a more moderate level over the next five years.				
Golf					
Unappropriated Surplus / (Deficit)	(333,532)	1,144,870	(1,328,140)	(516,802)	
Reserve Funds	1,124,439	54,267	(220,000)	958,707	
	790,908	1,199,138	(1,548,140)	441,905	-44%
	Decrease in fund balance related to ongoing program to replace the irrigation and drainage systems and renewal of tees and greens at Gleneagles Golf Course and Ambleside Par 3.				
Cemetery					
Unappropriated Surplus / (Deficit)	-	1,127,000	(1,127,000)	-	
Reserve Funds	2,335,244	85,253	(24,522)	2,395,975	
	2,335,244	1,212,253	(1,151,522)	2,395,975	3%
CONSOLIDATED	154,250,892	216,228,266	(282,419,798)	88,059,360	-43%

RESERVE PROJECTIONS

	2023	2024	2025	2026	2027
Capital Facilities Reserve					
Balance, Opening	5,733,410	-	-	-	216,024
Asset Levy Allocation	6,782,262	6,950,668	4,659,062	6,210,439	3,033,532
Interest Earned	-	-	-	2,930	20,029
Project Expenditures	(12,515,672)	(11,089,924)	(4,709,569)	(5,997,345)	(1,863,231)
Balance, Closing*	-	(4,139,256)	(50,507)	216,024	1,406,354
Capital Infrastructure Reserve					
Balance, Opening	6,690,265	122,766	-	-	257,135
Asset Levy Allocation	4,032,835	5,326,558	8,241,820	7,392,343	9,840,723
Interest Earned	122,766	-	-	3,488	53,884
Project Expenditures	(10,723,100)	(8,498,625)	(8,331,166)	(7,138,696)	(6,044,288)
Balance, Closing*	122,766	(3,049,301)	(89,346)	257,135	4,107,454
Capital Equipment Reserve					
Balance, Opening	5,076,021	-	-	-	117,735
Asset Levy Allocation	2,905,255	2,882,573	3,237,149	3,384,758	4,627,322
Interest Earned	-	-	-	1,597	25,258
Project Expenditures	(7,981,276)	(4,599,200)	(3,272,242)	(3,268,620)	(2,842,156)
Balance, Closing*	-	(1,716,627)	(35,093)	117,735	1,928,160
Operational Reserve					
Balance, Opening	1,314,254	74,966	-	-	30,150
Asset Levy Allocation	781,971	1,018,524	878,292	866,782	1,190,746
Interest Earned	25,033	-	-	409	6,496
Project Expenditures	(2,046,292)	(1,625,074)	(887,813)	(837,041)	(731,370)
Balance, Closing*	74,966	(531,584)	(9,521)	30,150	496,022
Environmental Reserves					
Balance, Opening	1,421,633	1,566,582	3,268,745	5,435,377	8,075,634
Asset Levy Allocation	1,404,082	2,281,893	2,505,988	2,934,347	3,362,894
Interest Earned	53,846	83,163	128,632	183,257	237,841
Project Expenditures	(1,312,979)	(662,893)	(467,988)	(477,347)	(486,894)
Balance, Closing	1,566,582	3,268,745	5,435,377	8,075,634	11,189,474
Endowment Fund					
Balance, Opening	20,585,677	20,464,870	20,305,013	20,049,613	19,747,165
Net Rentals/Leases	463,167	462,618	471,904	481,445	491,248
Interest Earned	739,704	701,202	596,374	539,784	483,274
Expenditures	(1,323,678)	(1,323,678)	(1,323,678)	(1,323,678)	(1,323,678)
Balance, Closing	20,464,870	20,305,013	20,049,613	19,747,165	19,398,009
Land Reserve					
Balance, Opening	3,285,491	3,488,529	3,685,111	3,863,256	4,030,043
Net Proceeds from Land Sales	80,975	73,203	66,592	59,726	52,595
Interest Earned	122,063	123,380	111,552	107,061	101,409
Project Expenditures	-	-	-	-	-
Balance, Closing	3,488,529	3,685,111	3,863,256	4,030,043	4,184,046
Amenity Contributions Fund					
Balance, Opening	40,955,451	14,076,798	14,569,486	15,006,570	15,419,251
Interest Earned	991,645	492,688	437,085	412,681	385,481
Project Expenditures	(27,870,298)	-	-	-	-
Balance, Closing	14,076,798	14,569,486	15,006,570	15,419,251	15,804,732

	2023	2024	2025	2026	2027
Operating Reserves <small>various</small>					
Balance, Opening	12,043,315	5,884,860	6,253,630	6,603,639	5,942,002
Contributions and Revenues	160,000	5,654,417	5,654,417	5,654,417	5,654,417
Interest Earned	323,054	208,770	190,009	170,163	150,550
Project Expenditures	(6,641,509)	(5,494,417)	(5,494,417)	(6,486,217)	(5,494,417)
Balance, Closing	5,884,860	6,253,630	6,603,639	5,942,002	6,252,552
Other Reserves <small>various</small>					
Balance, Opening	2,406,674	1,818,322	2,076,048	2,331,937	2,491,874
Contributions and Revenues	190,747	190,747	190,747	199,509	199,509
Interest Earned	76,132	66,979	65,143	65,428	63,478
Project Expenditures	(855,230)	-	-	(105,000)	(105,000)
Balance, Closing	1,818,322	2,076,048	2,331,937	2,491,874	2,649,862
TOTAL GENERAL FUND	47,497,694	40,721,265	53,105,925	56,327,012	67,416,665
*Closing balances in deficit are due to accumulated maintenance costs deferred to future years. The District will consider a combination of various capital funding strategies to cover the shortfalls.					
Water Utility Reserve Fund					
Balance, Opening	18,428,475	11,972,074	12,391,097	12,653,309	12,843,495
Contributions and Revenues	8,200,000	22,800,000	8,700,000	9,600,000	10,500,000
Interest Earned	547,798	419,023	370,114	345,826	320,502
Project Expenditures	(15,204,199)	(22,800,000)	(8,807,903)	(9,755,640)	(10,546,809)
Balance, Closing	11,972,074	12,391,097	12,653,309	12,843,495	13,117,188
Sewer & Drainage Utility Reserve Fund					
Balance, Opening	30,446,330	18,543,062	18,754,544	18,304,414	17,269,115
Contributions and Revenues	10,733,000	10,733,000	10,733,000	10,733,000	10,733,000
Interest Earned	882,757	641,482	547,669	482,502	407,985
Project Expenditures	(23,519,025)	(11,163,000)	(11,730,800)	(12,250,800)	(12,632,450)
Balance, Closing	18,543,062	18,754,544	18,304,414	17,269,115	15,777,650
Solid Waste Reserve Fund					
Balance, Opening	1,395,624	1,130,020	1,102,265	1,169,471	1,272,022
Contributions and Revenues	-	-	67,207	102,551	77,173
Expenditures	(265,604)	(27,755)	-	-	-
Balance, Closing	1,130,020	1,102,265	1,169,471	1,272,022	1,349,196
TOTAL UTILITIES	31,645,157	32,247,906	32,127,194	31,384,633	30,244,034
Golf Development Reserve					
Balance, Opening	1,124,439	958,707	56,162	277,858	675,691
Contributions and Revenues	16,730	250,000	296,760	384,900	489,000
Interest Earned	37,537	17,455	4,936	12,933	23,005
Project Expenditures	(220,000)	(1,170,000)	(80,000)	-	-
Balance, Closing	958,707	56,162	277,858	675,691	1,187,696
Cemetery Development Reserve					
Balance, Opening	2,335,244	2,395,975	1,751,879	1,800,597	1,958,524
Contributions and Revenues	147,836	(265,435)	95,667	156,940	168,963
Interest Earned	85,253	71,339	52,500	50,987	50,450
Project Expenditures	(172,358)	(450,000)	(99,450)	(50,000)	(50,000)
Balance, Closing	2,395,975	1,751,879	1,800,597	1,958,524	2,127,937
TOTAL OTHER FUNDS	3,354,682	1,808,041	2,078,454	2,634,215	3,315,633

LONG-TERM DEBT PROJECTIONS

		2023	2024	2025	2026	2027
DEBT PRINCIPAL BALANCES						
General Fund						
Issued and Outstanding:						
Police Services & Municipal Hall - 2016	1	19,552,963	18,985,559	18,398,296	17,790,479	17,161,389
Police Services & Municipal Hall - 2017	2	4,919,943	4,777,032	4,629,833	4,478,218	4,322,054
		24,472,906	23,762,591	23,028,129	22,268,697	21,483,443
Water Utility Fund						
Issued and Outstanding:						
Infrastructure - 2005	3	311,363	157,982	-	-	-
Universal Metering - 2009	4	518,891	-	-	-	-
Eagle Lake Development Plan - 2009	5	887,169	753,418	614,316	469,651	319,199
		1,717,423	911,400	614,316	469,651	319,199
Total		26,190,329	24,673,991	23,642,445	22,738,348	21,802,642

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
		1,323,678	1,323,678	1,323,678	1,323,678	1,323,678
Water Utility Fund						
Infrastructure - 2005	3	203,432	203,432	203,432	-	-
Universal Metering - 2009	4	434,647	367,147	-	-	-
Eagle Lake Development Plan - 2009	5	128,988	128,988	128,988	128,988	128,988
		767,066	699,566	332,420	128,988	128,988
Total		2,090,744	2,023,244	1,656,097	1,452,666	1,452,666

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	principal, biannual	2046/04/19
² Municipal Finance Authority	141	4845	\$ 5,694,123	30	2017/10/07	principal, biannual	2047/04/07
³ Municipal Finance Authority	95	4053	\$ 2,300,000	20	2006/04/13	principal, biannual	2025/10/13
⁴ Municipal Finance Authority	105	4407	\$ 6,000,000	15	2009/12/03	principal, biannual	2024/06/03
⁵ Municipal Finance Authority	105	4053	\$ 2,300,000	20	2009/12/03	principal, biannual	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% of the prior year's prescribed revenues. In turn, 20% of that amount may be incurred without the assent of electors. The limits on future principal borrowings are then calculated with reference to projected future interest rates and anticipated amortization periods.

Based on 2022 actual and 2023 budget revenues, the District's borrowing capacity is approximately as follows:

	2023		2024	
	Assent Free	Total Capacity	Assent Free	Total Capacity
Liability Servicing Limit	8,592,331	42,961,653	9,621,297	48,106,486
Actual Debt Servicing Costs	2,090,744	2,090,744	2,023,244	2,023,244
Liability Servicing Capacity Available	6,501,587	40,870,909	7,598,053	46,083,242
Estimated Borrowing Capacity, in Millions	72.2	454.1	84.4	512.0

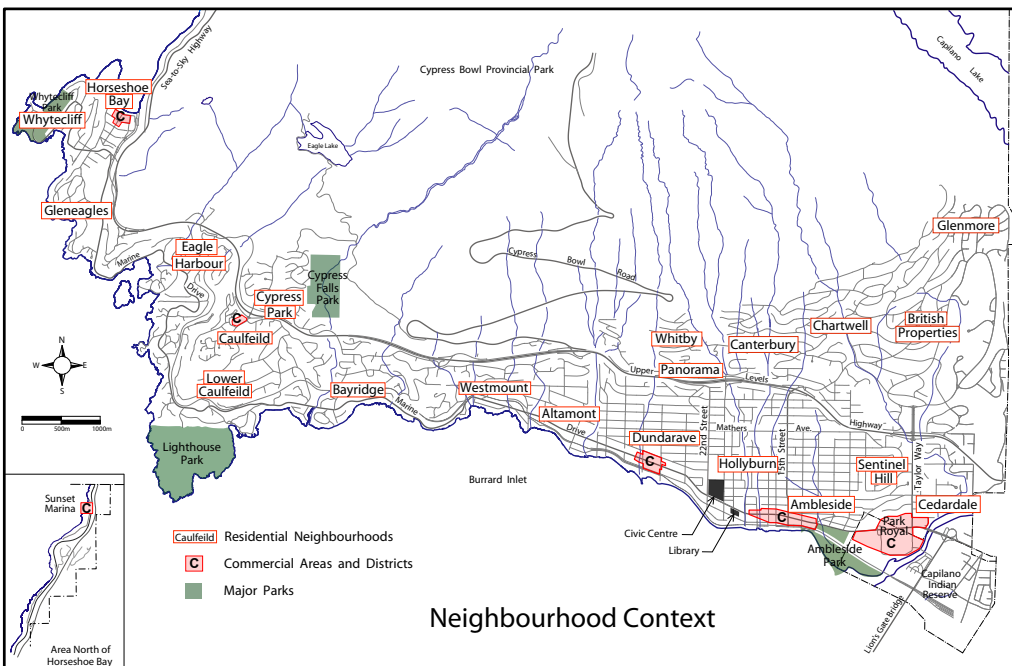


West Vancouver Overview

COMMUNITY PROFILE

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

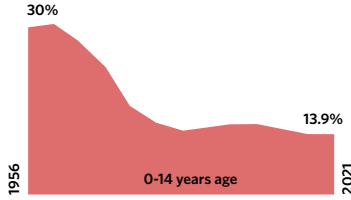
Connections to downtown Vancouver and points east and south from West Vancouver are via the Lions Gate Bridge, and through North Vancouver via Highway 1 to the Ironworkers Memorial Bridge. The Upper Levels Highway serves as the major east/west connection to the Horseshoe Bay ferry terminal, Sea to Sky 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 provides a lower connection to North Vancouver and the Lions Gate Bridge.



COMMUNITY PROFILE

Housing & Neighbourhoods

We have fewer families with young children and aim to attract them



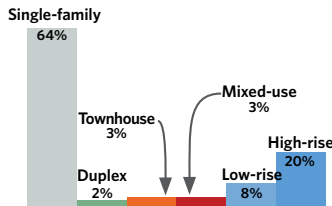
Our residents hope to, but are unable to age in place



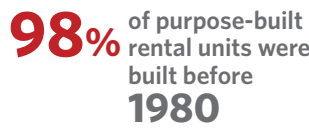
Our residents want to live close to amenities



We have limited housing choices



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



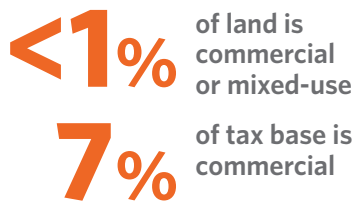
1.0% rental vacancy rate (October 2021)

healthy vacancy rate = 2-3%

Vacancy rates around the region climbed an average of 170% during 2020 due to COVID-19. For West Vancouver in October 2020, the vacancy rate was 2.5%.

Local Economy

We have very limited commercial land and tax base

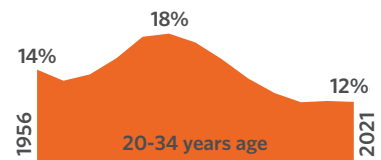


Our jobs base is shrinking



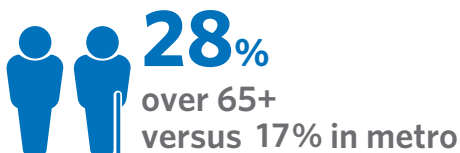
number of jobs per year between 2006-2016

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



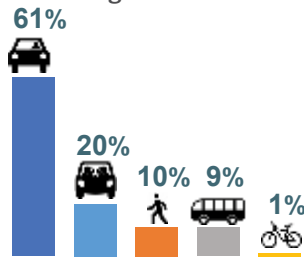
Our local population is increasing at a slower pace than the rest of the region



COMMUNITY PROFILE

Transportation & Infrastructure

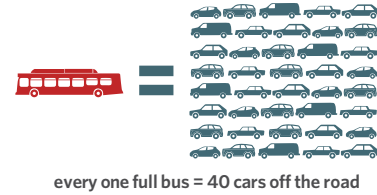
Our residents typically drive to get around



Many of our workers and students commute here

70% of our workforce
25% of our students

Significant transit investments are occurring

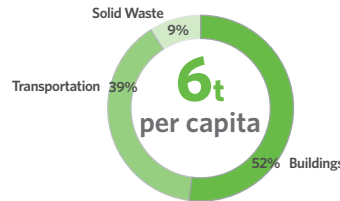


Environment

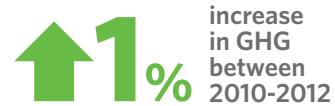
We value our legacy of stewardship



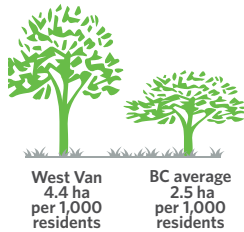
Our per capita GHG emissions are higher than the regional average



We are emitting more GHG over time



Natural assets define our community



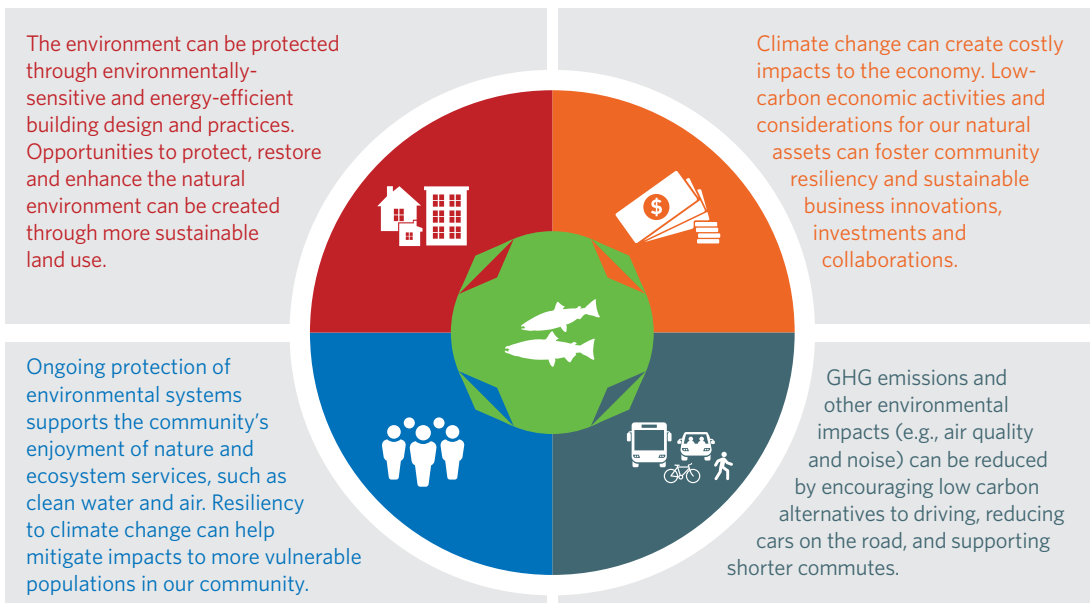
We have an abundance of trails and easy access to nature

135 KM of trails
and more expected to come

Our community enjoys a remarkable supply of parkland

220+ hectares 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 Skwxwú7mesh Úxwumixw (Squamish Nation), səllwətaʔ (Tsleil-Waututh Nation), and xʷməθkʷəy̓əm (Musqueam Nation). 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 44,122 people. Within two generations, West Vancouver’s demographic has shifted from a population of younger families with children, to the community 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. Residents enjoy, and are stewards of, many natural features and amenities. There are 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 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 the community’s enjoyment of a high quality of life. The natural setting has shaped how the District has developed and grown over a century, and will also inform opportunities and responsibilities in 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 acts as the key spokesperson between Council and the public.

Here are members of Council who were elected in 2022 and will hold office until October 2026. From left to right: Councillor Christine Cassidy, Councillor Linda Watt, Councillor Sharon Thompson, Mayor Mark Sager, Councillor Nora Gambioli, Councillor Scott Snider, and Councillor Peter Lambur.

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.

2023 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 (AMAC) 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.

Arts & Culture Advisory Committee

The purpose of the Arts & Culture Advisory Committee (ACAC) 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.

Arts Facilities Advisory Committee

The purpose of the Arts Facilities Advisory Committee (AFAC) is to make recommendations to staff and Council on the development of a new arts and culture facility that aligns with Council's vision to make West Vancouver a liveable, vibrant, and inclusive community.

Awards Committee

The Awards Committee is a select committee of Council and oversees an annual, ongoing District program. Consistent with our Vision, the District recognizes personal civic commitment in several aspects of community life.

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, and the optimal functioning of the District's other community engagement activities, as may be directed by Council.

Community Grants Committee

The Community Grants 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 and Audit Committee

The Finance and Audit Committee is a standing committee of Council. The purpose of the Committee is to provide financial, risk management, and audit oversight of District financial operations and provide a forum for discussion of District financial issues.

Gleneagles Community Centre Advisory Committee

The Gleneagles Community Centre Advisory Committee works with municipal staff by providing advice and recommendations on the operations of the Gleneagles Community Centre and satellite facilities, and developing policies to provide for effective recreation service delivery.

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.

North Shore Standing Committee on Substance Abuse

The North Shore Standing Committee on Substance Abuse acts as a catalyst to bring together those in the community who are working to reduce the impact and incidence of substance abuse. It is a forum for exchanging ideas, coordinating efforts and supporting community-based initiatives. The Leaders that make up the North Shore Standing Committee on Substance Abuse recognize the opportunity and responsibility they have to advocate for solutions, and to raise community awareness and include community partners.

Parcel Tax Roll Review Panel

The Parcel Tax Roll Review Panel is established pursuant to the Community Charter, section 204, and consists of three members appointed by Council.

Public Art Advisory Committee

The Public Art Advisory Committee makes recommendations regarding public art policy and procedures, and assists with the implementation and enhancement of the Public Art Program.

2023 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

The Board of Variance considers applications where compliance with applicable bylaws or legislation would cause hardship. The Board may order that a minor variance be permitted from those requirements.

Enhance West Van

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

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.

West Vancouver Memorial Library Board

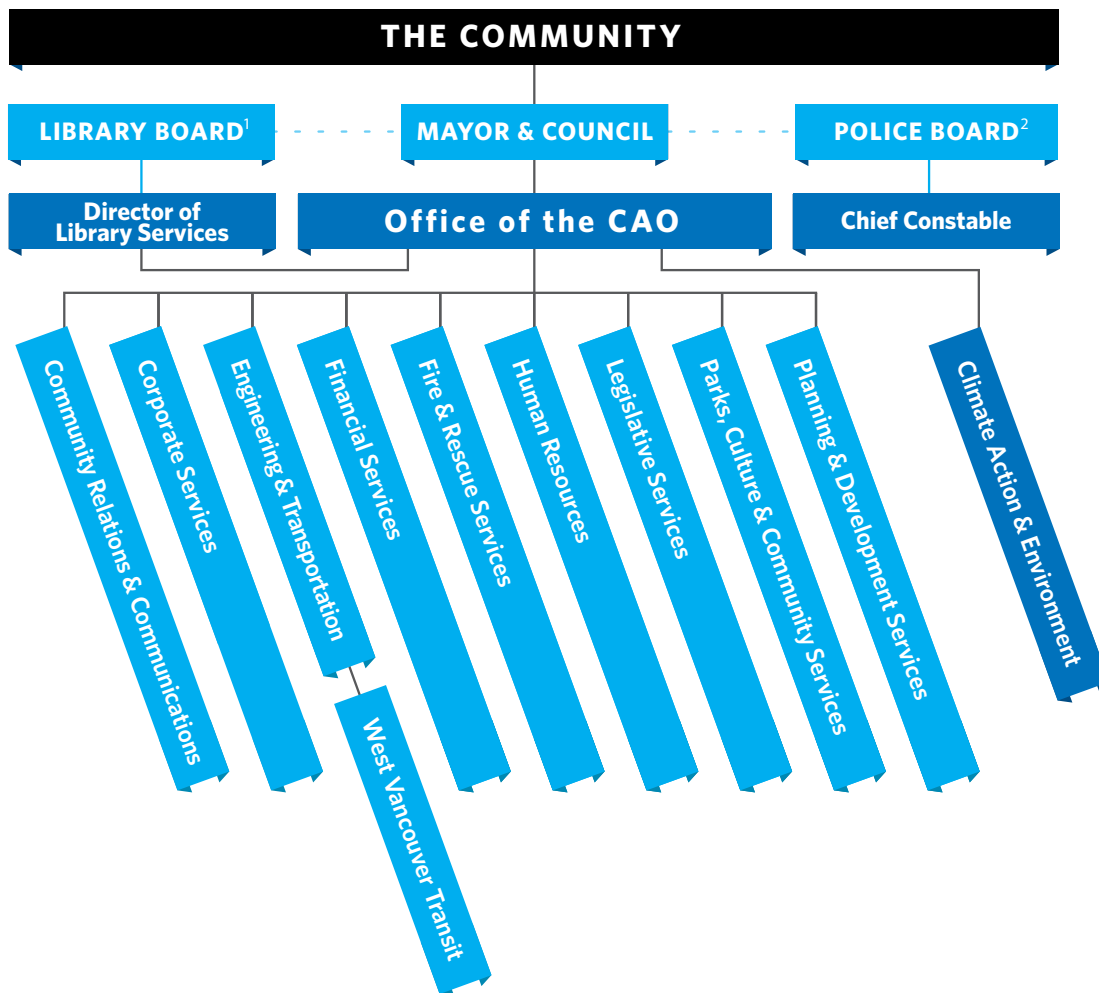
Operating under the authority of the Library Act, the Memorial Library Board is an autonomous body appointed by Municipal Council to manage the provision of a public library service in West Vancouver.

West Vancouver Police Board

A Municipal Police Board provides governance to the Police Department in accordance with the Police Act.

For more information, visit westvancouver.ca/committees.

ORGANIZATIONAL CHART



¹The West Vancouver Memorial Library is governed by the B.C. Library Act, and managed by the West Vancouver Memorial Library Board which is appointed by Council.

²Police 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).

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
- 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
- Sue Ketler** Director of Parks, Culture & Community Services
- Jim Bailey** Director of Planning & Development Services
- Stephanie Hall** Director of Library Services
- John Lo** Police Chief Constable



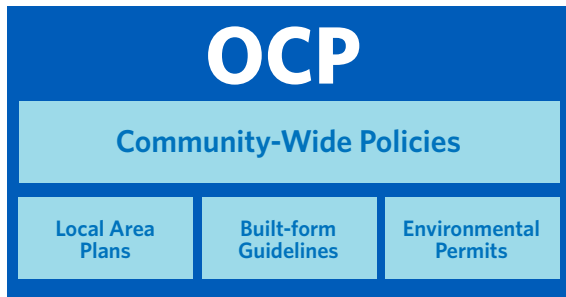
Planning Environment

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 Local Government Act - Adoption procedures for official community plan 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.








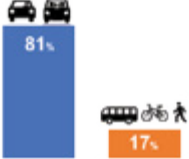
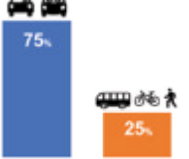


Financing public amenities

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 into 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...
 <p>HOUSING & NEIGHBOURHOODS</p>	 <p>~2/3 detached single-family remaining one-third are multi-family homes (2016)</p>	<p>↑ 30% more diverse housing</p>	 <p>~50-50 split between single-family and multi-family homes</p>
 <p>LOCAL ECONOMY</p>	 <p>34 jobs per 100 residents (2016)</p>	<p>↑ 5% increase in our jobs-to-residents ratio</p>	 <p>38 jobs per 100 residents</p>
 <p>TRANSPORTATION & INFRASTRUCTURE</p>	 <p>17% of trips by walking, cycling or transit (2011)</p>	<p>↑ 8% increase in walking, cycling and transit trips</p>	 <p>25% of trips by walking, cycling or transit</p>
 <p>PARKS & ENVIRONMENT</p>	<p>Community GHG emissions (2010)</p> <p>=258,000 t co2e</p>	<p>↓ 40% GHG emissions from 2010 levels</p>	<p>Community GHG emissions</p> <p>=156,500 t co2e</p>
 <p>SOCIAL WELL-BEING</p>	<p>Participation in District services and programs (2017)</p> <p>=1.8 million</p>	<p>↑ 20% greater participation in services and programs</p>	<p>Participation in District services and programs</p> <p>=2.15 million</p>

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.

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

A scenic view of a coastal harbor. In the foreground, there are dark, mossy rocks and some driftwood. The water is calm and reflects the sky and the surrounding landscape. A white sailboat is docked at a red wooden pier. To the right, a small white inflatable boat is also docked. The background features a steep, rocky cliffside covered in dense green forest. The sky is a clear, pale blue, suggesting a bright day.

Financial Planning Framework

BUDGET PROCESS TIMING OVERVIEW

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

Summer-Fall 2022

General Fund

High-level discussions occur 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.

As tax rates can be set and taxes collected only once in each calendar year, it is incumbent on the municipality to be both cautious and conservative when creating the financial plan. There may be unpredictable situations that can affect the budget and it is best practice to review the District's financial performance on an ongoing basis.

The mid-year financial plan review is a comprehensive review of operating results to June 30, and includes a forecast through to year end and details of progress on work programs and projects. From the forecast that is developed from the mid-year review, a budget amendment will be processed to adjust both revenues and expenses from the current year's budget. The budget amendment is presented to the Finance and Audit Committee for endorsement and to Council for approval.

The mid-year financial plan review is a key component of the District's budgeting process, supporting financial sustainability, as well as the achievement of Council's priorities. Additionally, this review may flag 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 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 is reviewed and a comprehensive assessment of the fees and charges is completed to revise rates for general increases and inflation adjustments for the coming year. In addition, revenue projections are developed for the budget based on the new rates and a new fees and charges bylaw is submitted to Council for approval.

Revenues—other

All other sources of revenue (ex. 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 of the authorized staffing levels, and incorporate 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

The 2023 budget address the priorities related to return to full programming. It is a minimum spending budget. The operating increases have been kept at a minimum and cover only uncontrollable costs such as collective agreement increases, contractual obligations with external parties, and externally driven cost.

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 capital budget reflects the District’s long-term priorities on the maintenance and development of capital assets. The volume of work and the broad range of projects included in the annual capital plan requires careful consideration of project timing. This is 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 capital budget utilizes a just-in-time funding methodology and 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 later in the year, while others may need to be postponed to a future year.

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. To accommodate the general election in 2022, the 2023 utility rates bylaws were adopted in July 2022.

Late Fall 2022 - Early 2023

The budget model draft went through a series of reviews and refinements within the senior management group and a consolidated five-year financial plan was created combining the operating and capital budgets of all funds. The Finance & Audit Committee is involved and informed throughout the budget process.

A preliminary context update on the draft five-year financial plan was presented to the Finance and Audit 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 Community Relations & 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. The public engagement was conducted through a combination of in-person meetings, virtual meeting, and 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 in-person budget information meetings and one virtual meeting 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 public feedback.

March 2023

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 widespread agreement, are more fundamental building blocks than guidelines. The budget process must be guided by a specific set of fundamental principles.

Corporate Approach

The budget should result in a financial plan that furthers the interests of West Vancouver as a whole. 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, 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 widespread involvement and participation ensuring widespread 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 goals and priorities to achieve strategic 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 publically 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 five-year financial plan. For the annual budget, West Vancouver 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 are also key in helping the District meet its GHGs 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.

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 GHGs reduction impacts.

The District completed an inventory of 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

Cash resources (reserves, surplus and current funds) are essential to maintain the District's operations. As a Local Government, the District balances investment risk against investment returns within the legislative requirements of the Community Charter, while still meeting the daily cash flow demands. A new investment policy based on best practice was developed for the District in 2019. The investment policy clearly identifies the primary investment objectives are safety and preservation of capital, liquidity, return on investments, benchmarks and no speculation. Since then, substantial changes to the investment strategy have been implemented. Excess cash is 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

The District uses the Municipal Finance Authority of British Columbia (MFA)'s long-term borrowing program for external borrowing. The MFA's 2022 credit ratings from Moody's Investors Service, Fitch Ratings, and Standard & Poor's are Aaa/AAA, exceed those of chartered banks. By using their program the District has access to low borrowing costs, and the savings in debt repayments can be used to help fund daily operations.

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 stand-alone 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 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

B.C. is expected to see slower economic growth through 2023 because of global inflation and higher interest rates. An upside to rising interest rates is additional interest revenue from investments contributing to the main revenue increase. This increase in revenue is partially offset by anticipated reduction in permit and development application revenue due to a slowdown in housing market activity.

However, continued demand for raw materials, intermediate goods coupled with inflationary cost increases, and shortage of tradespeople are putting pressure on the District's capital plan and limited funds for asset investment. In addition, the climbing inflation rate, most notably in energy and fuel prices, strains the operating budget.

Operating costs

Assumptions factored into the 2023 budget:

- resume service levels to pre-pandemic in all areas
- an estimate based on comparable municipalities for contract escalations related to elapsed collective agreements for the labour budget
- anticipate a slow down in housing market activity

Years 2024 to 2027 of the Five-Year Financial Plan incorporate estimated collective agreement increases for labour costs and inflationary impacts for non-labour costs. The incremental costs are offset by additional revenue expected from investments due to rising interest rates and slight increases in the District's fees and charges.

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 the past, maintenance and investment to ensure that assets perform at an optimal level have been insufficient.

Therefore in 2016, an Asset Levy was established to address the funding gap of maintaining the District's assets at an optimal level. Each year, except 2020 because of the COVID-19 pandemic, the Asset Levy has increased to reach the average amount of \$17.7M required for optimal investment as per the District's 20-year asset management plan. For 2023, even with a 2.00% Asset Levy increase and additional operating contributions to capital, the available capital investment amount is only \$14.6M. There is still a shortfall of \$3.1M.

Years 2024 to 2027 of the Five-Year Financial Plan assumes a 2.00% increase in Asset Levy in 2024 to increase the available capital funds to the calculated optimal capital investment amount of \$17.7M, and 1.00% increase for year 2025 to 2027 to account for inflationary cost escalations and building up of reserves for new assets.

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 65% of the overall budgeted 2023 revenue. The remaining 35% include fees and charges, licenses and permits, and other revenues, as shown on the chart in Section 1. 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 2023 financial plan and the long-term projection (2024-2027).

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 things 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.

Over the years, West Vancouver has slowly been losing population, 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 unique and spread out development in the Lower Mainland, with numerous cul-de-sacs, large lot sizes, large lot sizes and 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 rip up any neighbourhood that is old and replace it. For instance, Port Kells used to be a charming rural area, but now it's just row-upon-row of 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 140 parks. Many of these are regional draws, comparable to, or better than, what much larger communities such as Richmond, Burnaby, and even 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, insist on being compensated 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 Character

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 very high property values enjoyed by this community. It is highly doubtful that the community wants to encourage industrial development on the waterfront or increase density in areas currently occupied by single-detached dwellings. However, 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.

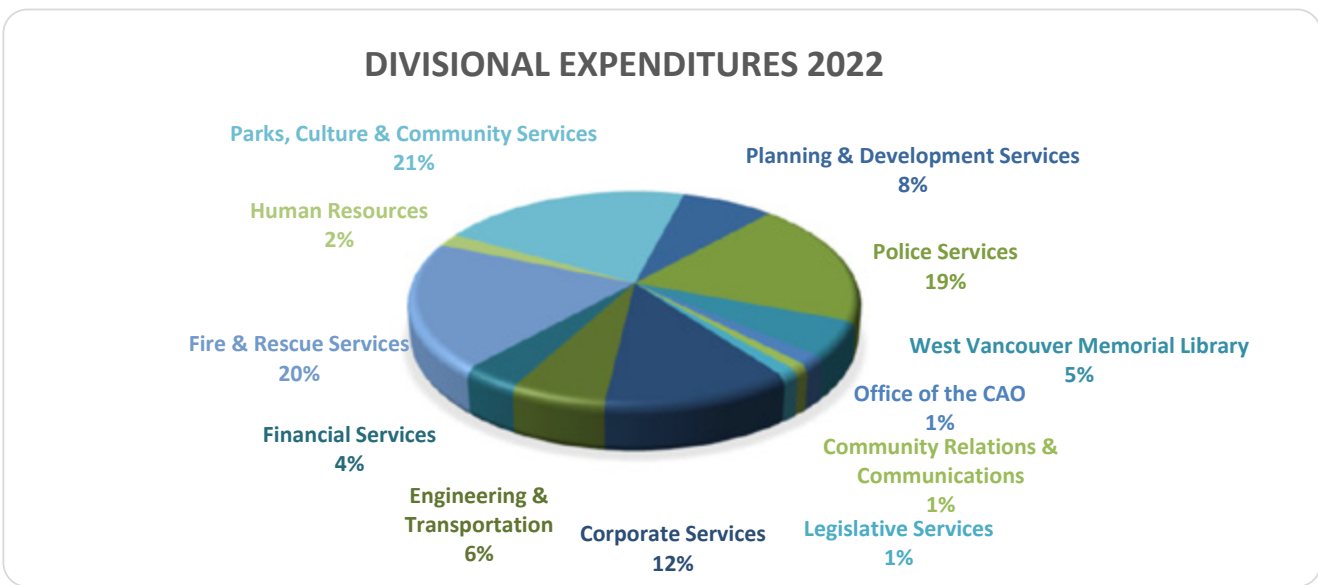
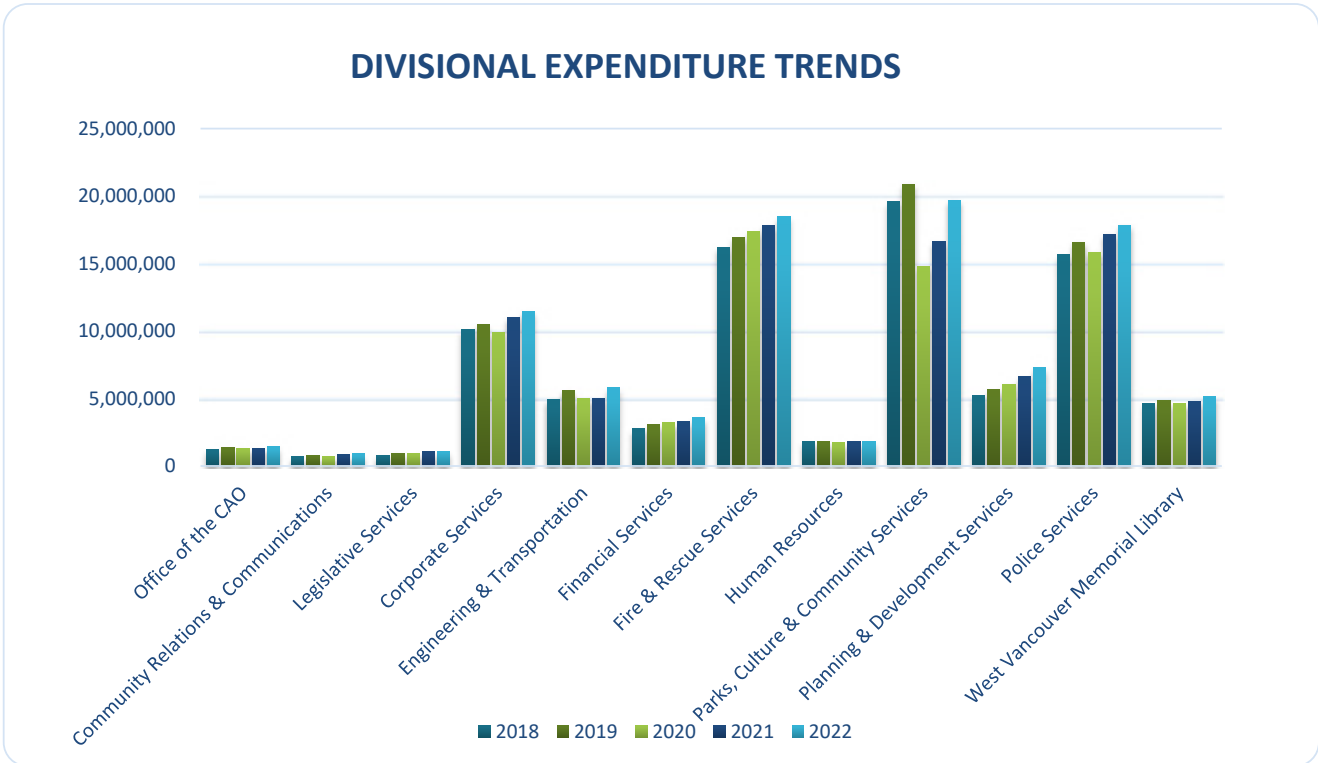
There is growing recognition of the need to determine the future costs and timing to replace aging infrastructure. Of particular focus is the local underground infrastructure in the water and sewer utilities, which has resulted in an acceleration of those capital programs in most Lower Mainland municipalities.


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 once 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 will be impacted by increased taxation.

DIVISIONAL EXPENDITURE TRENDS

The following charts indicate a five year trend in our General Fund divisional operations, and the proportionate share for each in 2022.





2023 General Fund Financial Plan Overview

GENERAL FUND SUMMARY

General Fund Budget

	2023	2022	2021
	Annual Budget	Year End Actual	Year End Actual
REVENUE			
¹ General Taxation	89,734,628	85,277,084	81,385,540
Fees and Charges	13,184,695	12,384,525	10,301,340
Licences and Permits	7,417,127	8,947,814	8,657,678
² Other Revenue	17,705,705	17,495,365	13,846,185
³ Government Grants	9,234,019	1,397,721	1,488,400
⁴ Other Transfers	13,062,466	7,423,569	3,531,453
⁵ Extraordinary Items	250,000	3,981	851,250
	150,588,640	132,930,059	120,061,846
EXPENSES			
⁶ Office of the CAO, Community Relations & Communications, Legislative Services	4,566,696	3,437,216	3,239,334
⁶ Corporate Services	11,977,985	11,469,397	11,013,638
⁶ Engineering & Transportation	6,693,501	5,793,166	5,033,050
Financial Services	3,658,392	3,562,885	3,274,692
⁶ Fire & Rescue Services	19,597,774	18,449,392	17,828,562
Human Resources	2,098,694	1,832,090	1,779,236
⁶ Parks, Culture & Community Services	21,937,128	19,709,599	16,636,203
Planning & Development Services	7,195,749	7,273,663	6,628,015
⁶ Police Services	19,853,733	17,845,987	17,187,437
⁶ West Vancouver Memorial Library	5,367,273	5,151,175	4,752,998
⁷ General Government	31,808,417	19,713,751	20,855,971
	134,755,342	114,238,321	108,229,136
Transfer to Asset Reserves	14,552,323	12,393,360	10,725,017
Environmental Levy Transfer to Reserve	1,200,000	5,365,102	-
Extraordinary Items			
Amenity Contribution	-	3,981	851,250
Net Land Sales Transfer to Land Reserve	80,975	-	-
	150,588,640	132,000,765	119,805,403
YEAR END (DEFICIT) / SURPLUS	-	929,294	256,443

Proposed Property Tax Increase	<u>2.14%</u>
Proposed Asset Levy Increase	<u>2.00%</u>
Proposed Environmental Levy Increase	<u>0.00%</u>

¹ Includes the increases to the Operating Tax Levy and Asset Levy, an estimate for new taxation dollars from development, changes in the local improvement/specified area taxation, and an estimate for changes to payments received from senior governments in lieu of taxation.

² In its efforts to bring down inflation, the Bank of Canada raised its key lending rate multiple times in 2022. This resulted in higher than usual interest revenue for both investments and reserve funds.

³ Includes \$8M Growing Communities Fund Grant from the Province of BC. A Statutory Reserve was established for the Grant, the Transfer to the reserve is included in Other Transfer under Expenditures.

⁴ Includes transfers from various operating reserves to fund one-time items, emergencies, and cyclical events. This amount fluctuates each year depending on needs and available funds.

⁵ Extraordinary items includes a nominal placeholder for potential land sales.

⁶ Due to inflation and supply chain disruption, labour costs, material and supply costs are expected to continue to rise in 2023.

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

	2023 Annual Budget	2022 Year End Actual	2021 Year End Actual
GENERAL TAXATION			
¹ Municipal Taxes	88,102,775	83,824,011	79,957,003
Specified Area	505,756	506,007	506,006
Grants in Lieu	1,126,097	947,065	922,531
	<u>89,734,628</u>	<u>85,277,084</u>	<u>81,385,540</u>
FEES AND CHARGES			
Police Services	175,000	145,590	164,159
Engineering & Transportation	574,000	369,223	673,526
Parks, Culture & Community Services	9,240,195	8,697,962	6,055,566
Library Services	32,500	48,041	65,736
First Nations Band	2,620,000	2,612,257	2,624,083
Fire & Rescue Services	194,500	136,167	222,133
Other Miscellaneous Fees - Bylaws & General Administration	348,500	375,286	496,137
	<u>13,184,695</u>	<u>12,384,525</u>	<u>10,301,340</u>
LICENCES AND PERMITS			
Business Licences	1,477,000	1,456,667	1,406,722
Inspection Permits	4,550,500	6,094,299	5,714,688
Other Permits & Licences	1,389,627	1,396,849	1,536,268
	<u>7,417,127</u>	<u>8,947,814</u>	<u>8,657,678</u>
OTHER REVENUE			
Administration Fees (Transit/Utilities)	1,260,879	1,251,318	1,222,182
Interest on Investments	8,455,437	5,475,621	2,512,658
Tax Penalties & Interest	1,035,174	1,189,764	1,224,309
Library Contributions	254,154	205,584	147,139
Taylor Way Lease	298,121	302,561	293,262
Leases & Rentals	2,267,000	2,587,990	2,278,092
Miscellaneous	1,565,767	2,303,032	1,496,260
Third Party Contributions	2,569,173	4,179,494	4,672,283
	<u>17,705,705</u>	<u>17,495,365</u>	<u>13,846,185</u>
GOVERNMENT GRANTS			
Provincial Traffic Fine Revenue Sharing	730,260	670,100	832,009
Library	149,250	224,236	154,319
² Other	8,354,509	503,385	502,072
	<u>9,234,019</u>	<u>1,397,721</u>	<u>1,488,400</u>
OTHER TRANSFERS			
Operating Reserves	13,062,466	7,423,569	3,531,453
	<u>13,062,466</u>	<u>7,423,569</u>	<u>3,531,453</u>
EXTRAORDINARY ITEMS			
Amenity Contribution	-	3,981	851,250
Land Sales	250,000	-	-
	<u>250,000</u>	<u>3,981</u>	<u>851,250</u>
TOTAL REVENUE	<u>150,588,640</u>	<u>132,930,059</u>	<u>120,061,846</u>

¹ General Taxation revenue includes the proposed increases to the Operating Tax Levy, Asset Levy, Environmental Levy, and estimated new taxation dollars from development.

² Includes \$8M Growing Communities Fund Grant from the Province of BC.

DIVISIONAL REVENUE SUMMARY

General Fund Budget

	2023 Annual Budget	2022 Year End Actual	2021 Year End Actual
OFFICE OF THE CAO, COMMUNITY RELATIONS & COMMUNICATIONS, LEGISLATIVE SERVICES			
Chief Administrative Officer	-	15,861	81,729
Climate Action	204,082	204,082	-
Communications	-	2,483	-
Legislative Services	17,000	16,289	12,678
	<u>221,082</u>	<u>238,715</u>	<u>94,407</u>
CORPORATE SERVICES			
Facilities Management	1,835,951	2,461,070	1,929,393
Emergency Program	-	3,991	(1,000)
Bylaw Enforcement	1,854,407	1,846,737	1,862,606
Lands, Legal & First Nations	525	-	21,800
	<u>3,690,883</u>	<u>4,311,798</u>	<u>3,812,799</u>
ENGINEERING & TRANSPORTATION			
Engineering Services	828,500	480,194	744,011
Roads & Traffic	142,000	171,359	177,640
	<u>970,500</u>	<u>651,553</u>	<u>921,651</u>
FINANCIAL SERVICES			
Finance	5,000	6,833	6,717
Taxes & Utilities	70,000	79,975	97,265
Purchasing & Risk Management	15,000	22,759	11,193
	<u>90,000</u>	<u>109,567</u>	<u>115,175</u>
FIRE & RESCUE SERVICES			
Fire Prevention	194,500	104,320	210,058
Emergency Services	-	31,847	75
	<u>194,500</u>	<u>136,167</u>	<u>210,133</u>
PARKS, CULTURE & COMMUNITY SERVICES			
Community Services	8,405,910	7,474,505	5,268,551
Parks Maintenance	886,470	1,094,680	1,030,979
Cultural Services	1,080,295	1,349,495	799,046
	<u>10,372,675</u>	<u>9,918,680</u>	<u>7,098,576</u>
PLANNING & DEVELOPMENT SERVICES			
Planning & Development	878,500	1,035,360	1,172,452
Permits & Inspections	4,633,000	6,200,682	5,831,264
Planning Recoverable Projects	402,800	1,032,419	777,756
	<u>5,914,300</u>	<u>8,268,461</u>	<u>7,781,472</u>
POLICE SERVICES			
Chief Constable's Office	-	4,200	-
Administration Branch	124,000	121,481	132,299
Operations Branch	867,260	858,965	950,074
	<u>991,260</u>	<u>984,646</u>	<u>1,082,373</u>
WEST VANCOUVER MEMORIAL LIBRARY			
Administration	202,100	216,678	199,844
External Funding	256,404	283,047	163,355
	<u>458,504</u>	<u>499,725</u>	<u>363,199</u>
DIVISIONAL REVENUE SUBTOTAL			
	<u>22,903,704</u>	<u>25,119,312</u>	<u>21,479,785</u>
General Taxation	89,734,629	85,277,084	81,385,541
Fees & Charges	2,700,000	2,740,073	2,771,474
Other Revenue	13,738,332	12,173,105	9,645,598
Government Grants	8,199,509	212,861	477,329
Other Transfers	13,062,466	7,401,455	3,449,196
Amenity Contribution	-	3,981	851,250
Land Sales	250,000	2,188	1,673
NON-DIVISIONAL REVENUE	<u>127,684,936</u>	<u>107,810,747</u>	<u>98,582,061</u>
TOTAL REVENUE	<u>150,588,640</u>	<u>132,930,059</u>	<u>120,061,846</u>

DIVISIONAL EXPENSE SUMMARY

General Fund Budget

	2023	2022	2021
	Annual Budget	Year End Actual	Year End Actual
OFFICE OF THE CAO, COMMUNITY RELATIONS & COMMUNICATIONS, LEGISLATIVE SERVICES			
Mayor & Council	640,909	573,324	552,413
Chief Administrative Officer	698,616	728,363	778,429
Climate Action	1,043,760	125,922	-
Communications	940,658	902,901	840,786
Legislative Services	1,242,753	1,106,706	1,067,706
	<u>4,566,696</u>	<u>3,437,216</u>	<u>3,239,334</u>
CORPORATE SERVICES			
Information Technology	4,606,857	4,040,953	3,700,999
Facilities Management	5,093,692	5,357,291	5,227,445
Emergency Planning	331,032	332,380	308,989
Bylaw Enforcement	1,360,639	1,175,499	1,199,232
Lands, Legal & First Nations	585,765	563,274	576,973
	<u>11,977,985</u>	<u>11,469,397</u>	<u>11,013,638</u>
ENGINEERING & TRANSPORTATION			
Engineering Services	2,417,924	1,397,213	1,250,768
Roads & Traffic	4,275,577	4,395,953	3,782,282
	<u>6,693,501</u>	<u>5,793,166</u>	<u>5,033,050</u>
FINANCIAL SERVICES			
Finance	2,206,733	2,152,430	1,985,438
Taxes & Utilities	554,773	469,855	454,991
Purchasing & Risk Management	896,886	940,600	834,263
	<u>3,658,392</u>	<u>3,562,885</u>	<u>3,274,692</u>
FIRE & RESCUE SERVICES			
Administrative Support	894,878	883,904	920,178
Fire Prevention	905,178	778,907	766,455
Emergency Services	17,797,718	16,786,581	16,141,929
	<u>19,597,774</u>	<u>18,449,392</u>	<u>17,828,562</u>
HUMAN RESOURCES			
Human Resources	1,600,695	1,311,676	1,295,351
Payroll Services	497,999	520,414	483,885
	<u>2,098,694</u>	<u>1,832,090</u>	<u>1,779,236</u>
PARKS, CULTURE & COMMUNITY SERVICES			
Central Administration	632,161	625,395	576,535
Community Services	12,467,163	10,371,145	8,675,466
Parks Maintenance	6,331,180	6,106,053	5,889,920
Cultural Services	2,506,624	2,607,006	1,494,282
	<u>21,937,128</u>	<u>19,709,599</u>	<u>16,636,203</u>

DIVISIONAL EXPENSE SUMMARY...continued

General Fund Budget

	2023	2022	2021
	Annual Budget	Year End Actual	Year End Actual
PLANNING & DEVELOPMENT SERVICES			
Planning & Development	3,958,475	3,604,684	3,275,166
Permits & Inspections	2,817,274	2,613,039	2,534,379
Planning Recoverable Projects	420,000	1,055,940	818,470
	<u>7,195,749</u>	<u>7,273,663</u>	<u>6,628,015</u>
POLICE SERVICES			
Chief Constable's Office	1,075,940	967,348	1,195,174
Administration Branch	6,412,991	6,026,013	5,931,745
Operations Branch	12,364,802	10,852,626	10,060,518
	<u>19,853,733</u>	<u>17,845,987</u>	<u>17,187,437</u>
WEST VANCOUVER MEMORIAL LIBRARY			
Administration	366,000	345,218	347,427
Service Delivery	4,092,105	3,911,239	3,633,858
Operations Support	652,764	645,903	608,357
Third Party	256,404	248,815	163,356
	<u>5,367,273</u>	<u>5,151,175</u>	<u>4,752,998</u>
DIVISIONAL EXPENSE SUBTOTAL	<u>102,946,925</u>	<u>94,524,570</u>	<u>87,373,165</u>
GENERAL GOVERNMENT	<u>31,808,417</u>	<u>19,713,751</u>	<u>20,855,971</u>
TOTAL EXPENSE	<u>134,755,342</u>	<u>114,238,321</u>	<u>108,229,136</u>

DIVISIONAL NET EXPENSE SUMMARY

General Fund Budget

	2023 Annual Budget			2022 Net Budget	2022 Net Actual	2021 Net Actual
	Expenses	Revenues	Net			
Office of the CAO, Community Relations & Communications, Legislative Services	4,566,696	221,082	4,345,614	3,946,048	3,198,501	3,144,927
Corporate Services	11,977,985	3,690,883	8,287,102	7,848,230	7,157,599	7,200,839
Engineering & Transportation	6,693,501	970,500	5,723,001	5,754,520	5,141,613	4,111,399
Financial Services	3,658,392	90,000	3,568,392	3,423,741	3,453,318	3,159,517
Fire & Rescue Services	19,597,774	194,500	19,403,274	18,239,661	18,313,225	17,618,429
Human Resources	2,098,694	-	2,098,694	2,099,345	1,832,090	1,779,236
Parks, Culture & Community Services	21,937,128	10,372,675	11,564,453	11,285,195	9,790,919	9,537,627
Planning & Development Services	7,195,749	5,914,300	1,281,449	543,495	(994,798)	(1,153,457)
Police Services	19,853,733	991,260	18,862,473	16,977,074	16,861,341	16,105,064
West Vancouver Memorial Library	5,367,273	458,504	4,908,769	4,707,009	4,651,450	4,389,799
Net Divisional Subtotal	102,946,925	22,903,704	80,043,221	74,824,318	69,405,258	65,893,380
General Government	31,808,417	111,682,613	(79,874,196)	(88,512,096)	(88,096,996)	(77,726,090)
Net Expense Subtotal	134,755,342	134,586,317	169,025	(13,687,778)	(18,691,738)	(11,832,710)
Asset Levy Transfer to Asset Reserves	14,552,323	14,552,323	-	12,393,360	12,393,360	10,725,017
Environmental Levy Transfer to Reserve	1,200,000	1,200,000	-	1,200,000	5,365,102	-
Transfer to Amenity Contributions Fund	-	-	-	-	3,981.00	851,250
Net Land Sales Transfer to Land Reserve	80,975	250,000	(169,025)	94,418	-	-
Net Total	150,588,640	150,588,640	-	-	(929,294)	(256,443)

GENERAL GOVERNMENT EXPENSES

General Fund Budget

2023	2022	2021
Annual Budget	Year End Actual	Year End Actual

GENERAL GOVERNMENT

¹ Severance and Collective Bargaining	3,500,000	243,481	161,774
Legal	1,400,000	3,895,439	512,155
Property & Liability Insurance	1,198,000	1,091,182	969,996
Fiscal Services	1,986,434	1,672,941	1,785,656
Grants-In-Aid	561,106	613,633	483,533
² One-time Initiatives	4,017,708	2,574,067	2,151,796
³ Election	661,800	368,212	-
Third Party Works	2,179,173	3,158,115	3,939,881
Other Transfers			
Endowment Fund - Taylor Way Lease	298,121	302,561	293,262
Endowment Fund - Wetmore Revenue	116,000	116,000	116,000
Endowment Fund - Physiotherapy Clinic Rent	49,046	47,201	49,200
Debt Retirement Reserve - Community Centre Rentals	865,235	864,573	856,210
Intrafund Debt Retirement	105,174	130,148	154,505
⁴ Election Reserve	110,000	51,800	80,000
Interest on Reserves	4,681,389	3,156,157	7,820,747
⁵ Union of British Columbia Municipalities Community Works Funding	8,199,509	190,747	372,966
Innovation Fund	-	482,000	482,000
Capital Reserves - Artificial Turf	175,640	179,351	147,346
Climate Action	204,082	204,082	-
Library to Operating Reserve	-	34,232	-
Business Improvement Area	500,000	500,000	500,000
⁶ Provisional Fringe Benefit Expenditures	1,000,000	(162,171)	(21,056)
	31,808,417	19,713,751	20,855,971

Notes:

- This provision is a contingency for severance settlements and wages.
- This budget is for one-time items and the amount fluctuates each year depending on needs and available funds from operating reserves. The 2023 budget includes a provision for the unspent funding from the COVID-19 Safe Restart Grant from the Province of BC and a provision for the unspent funding from the Innovation Grant for approved 2022 projects.
- Operating budgets are only required in election years. 2022 was an election year. Any unused funding will be transferred to the Election Reserve for use in a future election year.
- Annual contribution to the Election Reserve.
- Includes \$8M Growing Communities Fund Grant from the Province of BC.
- This provision is a contingency for higher than expected fringe benefit costs. Reserve 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	14.00	7.00	21.00	-	-	-	14.00	7.00	21.00
Corporate Services	General Tax Levy	11.00	44.00	55.00	-	2.40	2.40	11.00	46.40	57.40
Engineering & Transportation	General Tax Levy									
▪ Engineering Services & Roads	General Tax Levy	9.00	20.95	29.95	-	-	-	9.00	20.95	29.95
▪ Shared Services	General Tax Levy	2.00	13.00	15.00	-	-	-	2.00	13.00	15.00
Financial Services	General Tax Levy	13.00	15.00	28.00	-	1.80	1.80	13.00	16.80	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	22.20	24.20	18.00	97.20	115.20
▪ Permanent Program Staff	Fee-for-service	-	1.00	1.00	-	2.00	2.00	-	3.00	3.00
Planning & Development Services	General Tax Levy	18.00	31.00	49.00	-	-	-	18.00	31.00	49.00
West Vancouver Memorial Library	General Tax Levy	7.00	20.00	27.00	0.80	14.80	15.60	7.80	34.80	42.60
West Vancouver Police Department	General Tax Levy	15.00	81.00	96.00	1.20	1.20	2.40	16.20	82.20	98.40
	General Tax Levy	128.00	409.95	537.95	4.00	44.40	48.40	132.00	454.35	586.35
Capital Maintenance	Capital Funding	-	17.10	17.10	-	-	-	-	17.10	17.10
Third Party Works	External Recovery	-	8.00	8.00	-	-	-	-	8.00	8.00
West Vancouver Police Department	External Recovery									
▪ Secondments	External Recovery	-	4.00	4.00	-	-	-	-	4.00	4.00
▪ Assignments	External Recovery	-	5.00	5.00	-	-	-	-	5.00	5.00
	External Recovery	-	17.00	17.00	-	-	-	-	17.00	17.00
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	4.65	10.55	15.20	-	-	-	4.65	10.55	15.20
Solid Waste Utility	Fee-for-service	2.00	3.00	5.00	-	-	-	2.00	3.00	5.00
Water Utility	Fee-for-service	2.35	11.40	13.75	-	-	-	2.35	11.40	13.75
	Fee-for-service	9.00	30.95	39.95	-	2.27	2.27	9.00	33.22	42.21
TOTAL DISTRICT PERMANENT EMPLOYEES		137.00	475.00	612.00	4.00	46.67	50.67	141.00	521.67	662.66

Notes:

- 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 - 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	2021 Total	2022 Total	2022 Adjustments		2022 Revised	2023 Changes			2023 Total
				Transfers	Other		Transfers	Other	Total	
GENERAL FUND										
Administration	General Tax Levy	21.00	21.00	-	-	21.00	-	-	-	21.00
Corporate Services	General Tax Levy	57.40	57.40	-	-	57.40	-	-	-	57.40
Engineering & Transportation	General Tax Levy									
▪ <i>Engineering Services & Roads</i>	General Tax Levy	31.60	31.45	(1.50) ^a	-	29.95	-	-	-	29.95
▪ <i>Shared Services</i>	General Tax Levy	15.00	14.00	1.00 ^a	-	15.00	-	-	-	15.00
Financial Services	General Tax Levy	29.80	29.80	-	-	29.80	-	-	-	29.80
Fire & Rescue Services	General Tax Levy	112.00	112.00	-	-	112.00	-	-	-	112.00
Human Resources	General Tax Levy	13.00	13.00	-	-	13.00	-	-	-	13.00
Parks, Culture & Community Services	General Tax Levy	115.16	115.20	-	-	115.20	-	-	-	115.20
▪ <i>Permanent Program Staff</i>	Fee-for-service	3.00	3.00	-	-	3.00	-	-	-	3.00
Planning & Development Services	General Tax Levy	48.00	49.00	-	-	49.00	-	-	-	49.00
West Vancouver Memorial Library	General Tax Levy	42.60	42.60	-	-	42.60	-	-	-	42.60
West Vancouver Police Department	General Tax Levy	96.34	97.40	-	-	97.40	2.00 ^b	(1.00) ^d	1.00	98.40
	General Tax Levy	584.90	585.85	(0.50)	-	585.35	2.00	(1.00)	1.00	586.35
Capital Maintenance	Capital Funding	7.55	16.15	0.95	-	17.10	-	-	-	17.10
Third Party Works	External Recovery	13.00	9.00	(1.00) ^a	-	8.00	-	-	-	8.00
West Vancouver Police Department	External Recovery									
▪ <i>Secondments</i>	External Recovery	9.00	5.50	-	-	5.50	(2.00) ^c	0.50 ^d	(1.50)	4.00
▪ <i>Assignments</i>	External Recovery	5.00	4.50	-	-	4.50	-	0.50 ^d	0.50	5.00
	External Recovery	27.00	19.00	(1.00)	-	18.00	(2.00)	1.00	(1.00)	17.00
OTHER FUNDS										
Cemetery	Fee-for-service	4.60	4.60	-	-	4.60	-	-	-	4.60
Golf	Fee-for-service	3.67	3.67	-	-	3.67	-	-	-	3.67
Sewer & Drainage Utility	Fee-for-service	18.95	14.75	0.45 ^a	-	15.20	-	-	-	15.20
Solid Waste Utility	Fee-for-service	5.10	5.25	-	-	5.00	-	-	-	5.00
Water Utility	Fee-for-service	13.80	13.40	0.35 ^a	-	13.75	-	-	-	13.75
	Fee-for-service	46.11	41.66	0.80	-	42.21	-	-	-	42.21
DISTRICT PERMANENT EMPLOYEES		665.56	662.66	0.25	-	662.66	-	-	-	662.66

2022 Changes:

Transfers

^a Staff reallocation between funds (no additional cost).

2023 Changes:

Transfers

^b 2.00 FTEs - Return from secondment engagement.

^c (2.00) FTEs - Secondment reduction as no longer required.

Other

^d WVPD position allocated to provincial integrated Dog Team as an assignment and secondment position.



Divisional Operations

OFFICE OF THE CHIEF ADMINISTRATIVE OFFICER

The Office of the Chief Administrative Officer (CAO) 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 CAO also manages the District’s interests on intergovernmental issues.

The Chief Administrative Officer 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, provides leadership and direction to executive committee members on development and execution of divisional work plans, while creating the working environment to allow the executive committee to successfully fulfill their roles. In addition, the Office of the CAO oversees the climate action and environment portfolio.



¹The West Vancouver Memorial Library is governed by the B.C. Library Act, and managed by the West Vancouver Memorial Library Board which is appointed by Council.

²Police 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).

2022 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

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

Local Economy

- oversaw the completion 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 Business Areas Program



Mobility

- collaborated with neighbouring municipalities and First Nations to advance projects to improve transportation and reduce traffic congestion through the North Shore Connects partnership
- oversaw the review and implementation of alternative forms of transportation, including active transportation and micro-mobility
- continued to oversee the update of the Strategic Transportation Plan

Municipal Services

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

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 programming, meals for families in need, and a shower program for the unhoused

2022 OPERATIONAL ACCOMPLISHMENTS

- ensured continued safe delivery of essential services in accordance with Provincial Health Orders
- oversaw implementation of technology solutions to deliver services, track progress of initiatives, and improve transparency
- directed development of divisional work plans to reflect and execute Council's Strategic Plan

2023 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
- continue providing oversight for Cypress Village area development plan as it moves through public engagement
- provide oversight for the development of opportunities for new seniors housing units/beds

Local Economy

- oversee the update to the economic development plan and take measures to support commercial areas
- strengthen relationships with the business community



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

- continue to review current services and staffing levels and optimize District processes to ensure services are appropriate and delivered in an effective and efficient manner
- oversee the development of policy and appropriate metrics to address systemic racism and improve organizational equity, diversity and inclusion

Social Well-being

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

2023 OPERATIONAL INITIATIVES

- oversee operational response to increasingly frequent extreme weather events
- ensure continued safe delivery of essential services while transitioning to a post-pandemic environment
- continued service assessment to effectively deliver municipal services and programs
- oversee continued implementation of technology solutions to deliver services, track progress of initiatives, and improve transparency
- prioritize services and assess project deliverables, while working within an ever-changing fiscal landscape of inflation, construction/material costs, and increasing demand for services



CLIMATE ACTION & ENVIRONMENT

In 2022, the Climate Action & Environment portfolio was restructured within the CAO's Office, under the leadership of the Senior Manager, Climate Action & Environment. This role directs climate action initiatives and priorities across the organization to meet the District's greenhouse gas (GHG) emission reduction targets, adapt to climate change, and protect the natural assets of the community.

The Climate Action & Environment portfolio was expanded to provide leadership, expertise, and oversight in the development of corporate strategies, initiatives, and plans to achieve the District's climate action and environmental objectives. The goal is to build and maintain effective internal and external relationships across departmental teams and with government agencies, advisory bodies, regional peer networks, and community interest groups to develop and advance climate action and environmental initiatives.

2022 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

- established an Environmental Reserve Fund to implement climate action initiatives using the environmental levy approved in the 2022 budget
- continued to drive efforts to meet Council's climate change targets, including policy updates, bylaw amendments, financial incentives, and operational measures
- initiated the implementation of climate action projects on coastal adaptation planning and greenhouse gas emissions inventory and modelling to support the development of the District's Climate Action Strategy
- continued the implementation of the North Shore Jump on a New Heat Pump program to better support the community in switching to more energy efficient systems in their homes and reduce greenhouse gas emissions in the community
- Continued to guide the development of measures responding to sea level rise, including the adoption of a development permit area to guide development at the flood construction level and to protect the foreshore environment. This policy received a Climate & Energy Action Award in the Adaptation Category from the Community Energy Association

2023 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

- oversee the completion and implementation of an Urban Forest Management Plan
- oversee the development of the District's Climate Action Strategy for adaptation and mitigation of climate change and protection of our natural assets
- using the Climate Action Strategy, determine priority actions and projects in the short, medium, and long-term to meet the District's GHG emission reduction targets and adaptation planning for climate change impacts
- guide the development of a carbon accounting framework and climate lens decision-making process for District operations
- establish key performance measures to track annual progress on reaching the District's greenhouse gas emission reduction targets by 2030 and 2050
- continue to seek external funding to support climate action initiatives

OFFICE OF THE CAO

Net Divisional Expenses

	Budget 2023		Actual 2022		Actual 2021	
	%	\$	%	\$	%	\$
Revenue						
¹ Chief Administrative Officer	0.00%	-	7.21%	15,861	100.00%	81,729
² Climate Action & Environmental Portfolio	100.00%	204,082	92.79%	204,082	0.00%	-
	100.00%	204,082	100.00%	219,943	100.00%	81,729
Expenses						
Mayor & Council						
Salaries & Benefits	89.16%	571,436	91.97%	527,266	92.84%	512,841
Supplies & Other Expenses	10.37%	66,473	7.72%	44,258	6.83%	37,732
Professional & Consulting	0.47%	3,000	0.31%	1,800	0.33%	1,840
	100.00%	640,909	100.00%	573,324	100.00%	552,413
Office of the CAO						
Salaries & Benefits	82.72%	577,916	81.62%	594,463	68.70%	534,752
Supplies & Other Expenses	14.41%	100,700	17.01%	123,900	17.07%	132,865
Professional & Consulting	2.86%	20,000	1.37%	10,000	14.24%	110,812
	100.00%	698,616	100.00%	728,363	100.00%	778,429
³ Climate Action & Environment						
Salaries & Benefits	17.55%	183,181	91.21%	114,850	0.00%	-
Supplies & Other Expenses	0.25%	2,600	8.79%	11,072	0.00%	-
⁴ Professional & Consulting	82.20%	857,979	0.00%	-	0.00%	-
	100.00%	1,043,760	100.00%	125,922	0.00%	-
Net Divisional Expenses						
Mayor & Council	29.41%	(640,909)	47.47%	(573,324)	44.22%	(552,413)
Chief Administrative Officer	32.06%	(698,616)	59.00%	(712,502)	55.78%	(696,700)
Climate Action & Environmental Portfolio	38.53%	(839,678)	-6.47%	78,160	0.00%	-
	100.00%	(2,179,203)	100.00%	(1,207,666)	100.00%	(1,249,113)

¹ 2021 revenue was from other North Shore municipalities to recover costs for a transportation planning program.

² Local Government Climate Action Program (LGCAP) funding for 2022 and 2023.

³ As of 2023, created new department, Climate Action & Environment, which was previously included in the Office of the CAO.

⁴ Climate action programs supported from LGCAP funding.

COMMUNITY RELATIONS & COMMUNICATIONS



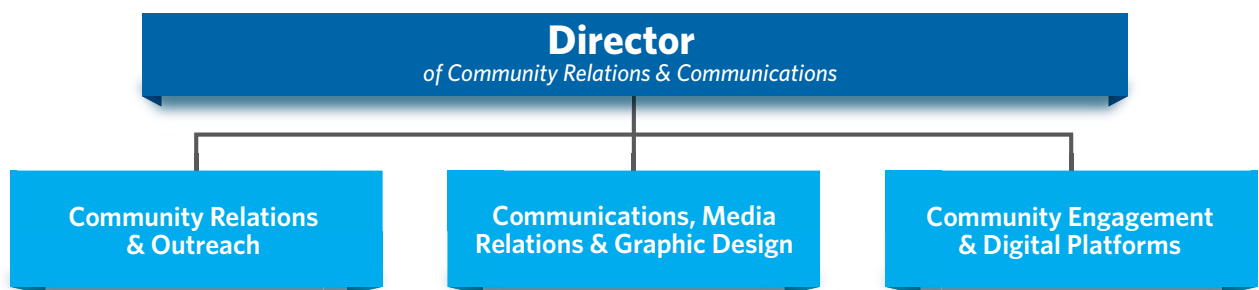
The Community Relations & Communications Division creates and administers integrated programs to keep residents informed of, and engaged with, District projects, policies, services and events.

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, 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.



2022 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
- provided communications and engagement support for a variety of policies and guidelines implementing the recommendations of the Neighbourhood Character Working Group report

Local Economy

- provided communications and engagement support for the Horseshoe Bay Local Area Plan
- provide communications support for economic recovery plans for local businesses

Climate Change and Nature

- provided communications support for implementation of Council's Climate Emergency deliverables
- provided communications and engagement support for the development of an Urban Forest Management Plan
- supported implementation of the Community Wildfire Plan, Wildfire and Flood Construction Level Development Permit Areas
- provided communications support for initiatives to reduce community and corporate waste

Mobility

- provided communications support for a suite of actions to improve movement of goods and people across the North Shore

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
- continued providing communications and engagement support for the Arts and Culture Facility planning
- 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 and engagement support to select a permanent Youth Hub

2022 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 COVID-19
- continued developing virtual platforms 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 operator 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
- working with Community Services and Information Technology Services, developed a new website that improves visitor access to District information and services, including registering for activities and programs
- provided communications and engagement support for proposed pickleball courts at Hugo Ray Park
- initiated a pilot program to expand corporate communications in Chinese and Farsi

2023 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- provide communications and engagement support for the Local Area Plan for Ambleside Town Centre
- continue to provide communications and engagement support for the Upper Lands / Cypress Village planning process
- continue to 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 provide communications support for economic recovery plans for local businesses

Climate Change and Nature

- continue to provide communications and engagement support for the development of the Urban Forest Management Plan
- continue to provide support for implementation of Council's Climate Emergency deliverables
- continue to provide support for implementation of the Community Wildfire Plan

Mobility

- continue to provide communications and engagement support for a suite of active transportation initiatives
- provide communications and engagement support for the development of a Strategic Transportation Plan

Municipal Services

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

Social Well-being

- continue to provide communications and engagement support for Arts and Culture Facility planning
- continue to provide communications support for 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 provide communications support for West Vancouver Place for Sport

2023 OPERATIONAL INITIATIVES

- working with Community Services and Information Technology Services, launch a new website that improves visitor access to District information and services, including registering for activities and programs
- support budget engagement and communications
- 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
- 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
- continue to expand corporate communications in Chinese and Farsi

COMMUNITY RELATIONS & COMMUNICATIONS

Net Divisional Expenses

	Budget 2023		Actual 2022		Actual 2021	
	%	\$	%	\$	%	\$
Revenue						
Communications	0.00%	-	100.00%	2,483	0.00%	-
	0.00%	-	100.00%	2,483	0.00%	-
Expenses						
Community Relations & Communications						
Salaries & Benefits	94.17%	885,813	96.60%	872,229	96.13%	808,206
Supplies & Other Expenses	5.30%	49,845	3.40%	30,672	3.72%	31,280
Professional & Consulting	0.53%	5,000	0.00%	-	0.15%	1,300
	100.00%	940,658	100.00%	902,901	100.00%	840,786
Net Divisional Expenses						
Communications	100.00%	(940,658)	100.00%	(900,418)	100.00%	(840,786)
	100.00%	(940,658)	100.00%	(900,418)	100.00%	(840,786)

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	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 TARGET	2024 TARGET
# of paper project information letters to residents	15,000	14,000	38,370	24,000	19,233	15,000	15,000	2, 3
# of email project information letters to residents	50,000	34,419	92,131	50,641	16,393	30,000	40,000	2, 3
# of website visitor sessions	1,000,000	965,358	904,115	983,043	1,013,268	1,000,000	1,000,000	1, 2, 3
# of Twitter impressions	700,000	586,700	781,820	461,521	216,566	500,000	600,000	1, 2, 3
# of Facebook impressions	150,000	294,485	243,782	150,031	132,387	150,000	150,000	1, 2, 3
# of Instagram impressions	100,000	65,652	160,370	152,743	145,436	200,000	250,000	1, 2, 3
# of engagement website visitors	50,000	27,700	29,100	26,900	24,500	30,000	40,000	1, 2

LEGISLATIVE SERVICES

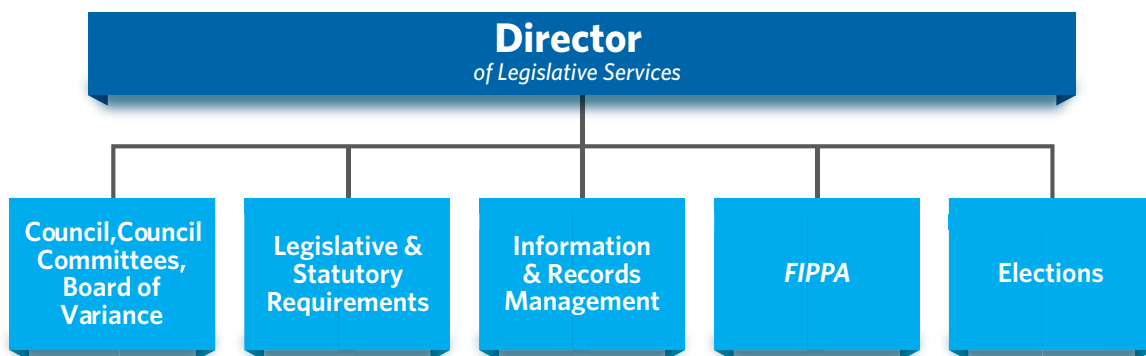


The Legislative Services division is comprised of two departments – Legislative Operations and Records and Privacy.

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 correspondence process.

Records and Privacy manages compliance with the *Freedom of Information and Protection of Privacy Act*, including administering Freedom of Information requests and the corporate privacy management program. Records and 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.



2022 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
- modified and enhanced virtual service delivery

2022 OPERATIONAL ACCOMPLISHMENTS

- performed statutory and other requirements for Council meetings, public hearings, board of variance hearings, and statutory notifications
- conducted hybrid in-person/electronic Council meetings
- supported Council committees, including electronic meetings
- 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
- piloted a potential future electronic document and records management system
- 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 multiple recruitments for board, committee, and working group volunteers
- conducted the 2022 General Local Election

2023 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

- 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 staff and initiatives
- continue to explore alternatives to current electronic document records management system

2023 OPERATIONAL INITIATIVES

- perform statutory and other requirements for Council meetings, public hearings, board of variance hearings, and statutory notifications
- administer the *Freedom of Information and Protection of Privacy Act (FIPPA)*, including processing Freedom of Information requests
- implement corporate privacy management program
- 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
- relocate Legislative Services Division and Archives to new facility at Municipal Hall

LEGISLATIVE SERVICES

Net Divisional Expenses

	Budget 2023		Actual 2022		Actual 2021	
	%	\$	%	\$	%	\$
Revenue						
Legislative Services	100.00%	17,000	100.00%	16,289	100.00%	12,678
	100.00%	17,000	100.00%	16,289	100.00%	12,678
Expenses						
Legislative Services						
Salaries & Benefits	97.94%	1,217,168	98.32%	1,088,110	98.26%	1,049,076
Supplies & Other Expenses	2.06%	25,585	1.68%	18,596	1.74%	18,630
	100.00%	1,242,753	100.00%	1,106,706	100.00%	1,067,706
Net Divisional Expenses						
Legislative Services	100.00%	(1,225,753)	100.00%	(1,090,417)	100.00%	(1,055,028)
	100.00%	(1,225,753)	100.00%	(1,090,417)	100.00%	(1,055,028)

LEGISLATIVE SERVICES

Key Performance Indicators

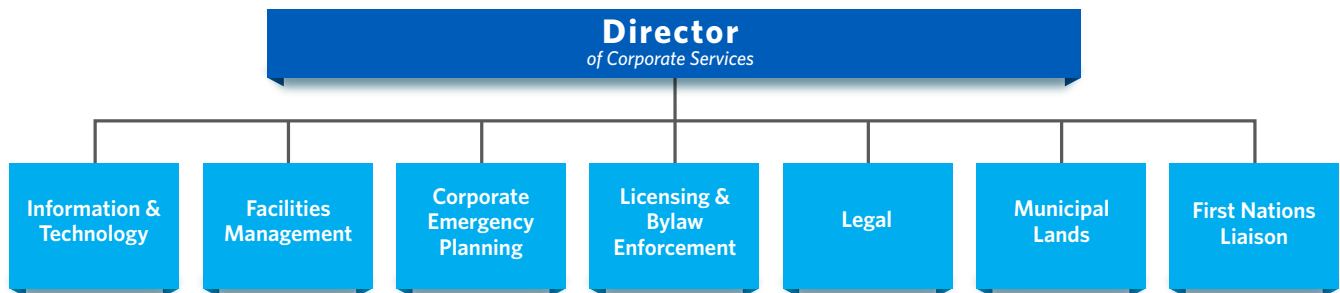
SUPPORTING COUNCIL AND COUNCIL COMMITTEES AND ENSURING THAT ALL LEGISLATIVE AND STATUTORY REQUIREMENTS ARE MET									
SUPPORTING SERVICE PRIORITIES									
Legislative and Statutory Requirements	Correspondence	Elections	Records and Information Management	Freedom of Information	Protection of Privacy				
	DIVISIONAL GOALS								
	1. Ensure that statutory and other requirements for all Council and Council committee meetings are met								
	2. Ensure corporate compliance with, and coordinate access requests made pursuant to, the Freedom of Information and Protection of Privacy Act								
	3. Improve Electronic Document and Records Management System, including exploration of future state and revision of corporate file plan								
	4. Ensure integrity of corporate records								
	5. Implement Privacy Management Program								
	DIVISIONAL STRATEGIES								
	A. Deliver ongoing FIPPA training and administer compliance program								
	B. Coordinate review of Council committee agendas, minutes, and processes								
	C. Provide guidance on records management and retention								
	D. Review and streamline annual volunteer recruitment process								
	PERFORMANCE MEASURES	BENCHMARK TARGET	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 TARGET	2024 TARGET	GOAL ALIGNMENT
	% Council agenda publication timelines met	100%	96%	96%	100%	100%	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%	100%	99%	100%	100%	100%	100%	2
% of Corporate File Plan re-written	100%	25%	48%	65%	80%	100%	100%	3, 4	
% of Privacy Management Program criteria met	100%	n/a	n/a	n/a	60%	100%	100%	5	

CORPORATE SERVICES



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

Facilities and 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, cyber security, cloud, telephone systems and the wide area network that links municipal facilities. Bylaw and Licensing Services provides education and enforcement for municipal bylaws, rules, and regulations intended to keep the public 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.



2022 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- completed land lease on the District-owned property at 2195 Gordon Avenue with Darwin Properties and Kiwanis to develop below-market rental housing, adult day centre and condominium housing to increase housing supply, improve affordability, and generate revenue
- received possession of 11 housing units in the Gateway Building as part of Community Amenity Contributions from Park Royal

Climate Change and 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
- implemented EV charging stations for fleet vehicles throughout the District

Municipal Services

- led and coordinated overall District response to COVID-19 pandemic to ensure continuity of services for public, Council and staff
- implemented multiple information technology system enhancements to improve delivery of services remotely to the public
- in collaboration with the Community Relations & Communications department, commenced District website redesign to modernize and consolidate various District websites
- enhanced and modernized public and staff wireless internet coverage, and improved wired network security for public and staff throughout District facilities

Social Well-being

- continued with the restoration of the Ferry Building Gallery with partial grant funding
- completed feasibility and business case analysis for Navy Jack House, working with West Vancouver Streamkeepers and Citizen Group
- demolished house at Klee Wyck Park to enable park enhancements
- prepared Brissenden Park for disposition to enable acquisition of final two remaining Argyle Avenue properties
- received possession of a child care centre in the Gateway Building as part of Community Amenity Contributions from Park Royal

2022 OPERATIONAL ACCOMPLISHMENTS

- migration of corporate email and collaboration services to cloud, with all services protected with modern multi-factor authentication to enhance cyber security
- significant improvement of cyber security systems both on-premise and in the cloud
- migration of District public websites to public cloud providers to enhance cyber security, business continuity and resiliency
- implemented automation tools to allow for financial application integration with process automation and audit tracking
- golf system upgrade and replacement with a modern platform to better serve patrons
- implemented additional business intelligence dashboards to further enhance timely business decisions
- collaborated with North Shore Emergency Management to respond to COVID-19 pandemic, extreme heat and wildfire preparations

2023 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- finalize possession of six non-market rental townhouse units in the Sentinel Development at Lions Gate Village as part of the Community Amenity Contribution from Denna Homes

Climate Change and Nature

- complete Municipal Hall seismic upgrade and restoration project to reduce greenhouse gas emissions by over 90%
- continue to improve our infrastructure for fleet EV charging stations

Municipal Services

- launch new District website and consolidate [westvancouver.ca](#), [recschedules.westvancouver.ca](#) and [westvancouverrec.ca](#) for a modern and accessible web experience
- implement upgrades to allow enhanced virtual Council meetings and committee meetings
- continue cloud computing adoption to further enhance District business continuity and resilience



Social Well-being

- sell District-owned lots at Rosebery Avenue to fund acquisition of final two Argyle Avenue waterfront lots to enable a continuous foreshore path from Ambleside Park to Dundarave
- complete the restoration of the Ferry Building Gallery

2023 OPERATIONAL INITIATIVES

- continue planning for replacement of the District's electronic records and document management system
- begin planning and discovery phase for replacement of the District's Enterprise Resource Planning (ERP) software
- implement financial budget planning and development module to modernize the budget planning process
- implement upgraded District museum and archives platform
- improve permit and planning business processes via system and process automation and integration
- continue to implement cyber security protection measures and processes to better safeguard the District's digital assets
- collaborate with North Shore Emergency Management to respond to the COVID-19 pandemic, extreme heat and wildfire preparations

CORPORATE SERVICES

Net Divisional Expenses

	Budget 2023		Actual 2022		Actual 2021	
	%	\$	%	\$	%	\$
Revenue						
Facilities Management	49.74%	1,835,951	57.08%	2,461,070	50.60%	1,929,393
Emergency Planning	0.00%	-	0.09%	3,991	-0.03%	(1,000)
Bylaw Enforcement	50.24%	1,854,407	42.83%	1,846,737	48.85%	1,862,606
Lands, Legal & First Nations	0.01%	525	0.00%	-	0.57%	21,800
	100.00%	3,690,883	100.00%	4,311,798	100.00%	3,812,799
Expenses						
Information Technology						
Salaries & Benefits	45.14%	2,079,508	48.64%	1,965,455	50.86%	1,882,418
Supplies & Other Expenses	52.01%	2,395,900	49.10%	1,984,290	46.89%	1,735,467
Professional & Consulting	3.04%	140,000	2.46%	99,208	2.46%	91,114
Recoveries & Allocations	-0.19%	(8,551)	-0.20%	(8,000)	-0.22%	(8,000)
	100.00%	4,606,857	100.00%	4,040,953	100.00%	3,700,999
Facilities Management						
Salaries & Benefits	49.56%	2,524,362	45.81%	2,454,110	43.20%	2,258,327
Supplies & Other Expenses	52.13%	2,655,367	55.83%	2,990,976	58.44%	3,054,764
Recoveries & Allocations	-1.69%	(86,037)	-1.64%	(87,795)	-1.64%	(85,646)
	100.00%	5,093,692	100.00%	5,357,291	100.00%	5,227,445
Emergency Planning						
Salaries & Benefits	0.00%	-	1.24%	4,114	0.00%	-
Supplies & Other Expenses	100.00%	331,032	98.76%	328,266	100.00%	308,989
	100.00%	331,032	100.00%	332,380	100.00%	308,989
Bylaw Enforcement						
Salaries & Benefits	85.12%	1,158,167	80.48%	946,095	83.48%	1,001,157
Supplies & Other Expenses	10.47%	142,472	13.85%	162,861	11.36%	136,292
Professional & Consulting	0.22%	3,000	0.78%	9,201	0.32%	3,867
Recoveries & Allocations	4.19%	57,000	4.88%	57,342	4.83%	57,916
	100.00%	1,360,639	100.00%	1,175,499	100.00%	1,199,232
Lands, Legal & First Nations						
Salaries & Benefits	93.42%	547,199	95.69%	539,010	85.80%	495,056
Supplies & Other Expenses	5.67%	33,191	4.31%	24,264	12.81%	73,935
Professional & Consulting	0.00%	-	0.00%	-	1.36%	7,854
Recoveries & Allocations	0.92%	5,375	0.00%	-	0.02%	128
	100.00%	585,765	100.00%	563,274	100.00%	576,973
Net Divisional Expenses						
Information Technology	55.59%	(4,606,857)	56.46%	(4,040,953)	51.40%	(3,700,999)
Facilities Management	39.31%	(3,257,741)	40.46%	(2,896,221)	45.80%	(3,298,052)
Emergency Planning	3.99%	(331,032)	4.59%	(328,389)	4.30%	(309,989)
Bylaw Enforcement	-5.96%	493,768	-9.38%	671,238	-9.21%	663,374
Lands, Legal & First Nations	7.06%	(585,240)	7.87%	(563,274)	7.71%	(555,173)
	100.00%	(8,287,102)	100.00%	(7,157,599)	100.00%	(7,200,839)

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. Optimize the use of District-owned lands to achieve District policy objectives							
	C. Continue cloud computing adoption to further enhance District business continuity and resilience							
	PERFORMANCE MEASURES	BENCHMARK TARGET	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 TARGET	2024 TARGET
total Facilities operating expenses per sq. ft. of District facilities	\$6.50	\$5.60	\$5.38	\$5.97	\$6.00	\$6.64	\$6.64	1
total Information Technology operating expenses per FTE	\$7,075	\$5,666	\$5,405	\$5,561	\$6,098	\$6,610	\$6,610	2
annual bylaw calls for service	3,993	3,588	4,256	4,023	3,746	4,393	4,393	3
# of staff attendees at emergency preparedness training per year	80	39	24	27	19	40	40	4

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

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

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

NORTH SHORE EMERGENCY MANAGEMENT

Operating Budget

	Budget		DWV	Budget		DWV
	2023		23.4%	2022		23.4%
	%	\$	\$	%	\$	\$
Expenses						
Core Operations	19.25%	242,102	56,652	19.96%	240,716	56,328
Emergency Radio Communication	0.22%	2,789	653	0.22%	2,682	628
Emergency Support Services	0.62%	7,841	1,835	0.63%	7,539	1,764
Emergency Management Team	0.16%	2,051	480	0.16%	1,972	461
Salaries & Benefits	74.09%	931,693	218,016	73.14%	882,149	206,423
Special Projects	5.65%	71,000	23,667	5.89%	71,000	23,667
	100.00%	1,257,476	301,303	100.00%	1,206,058	289,271

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



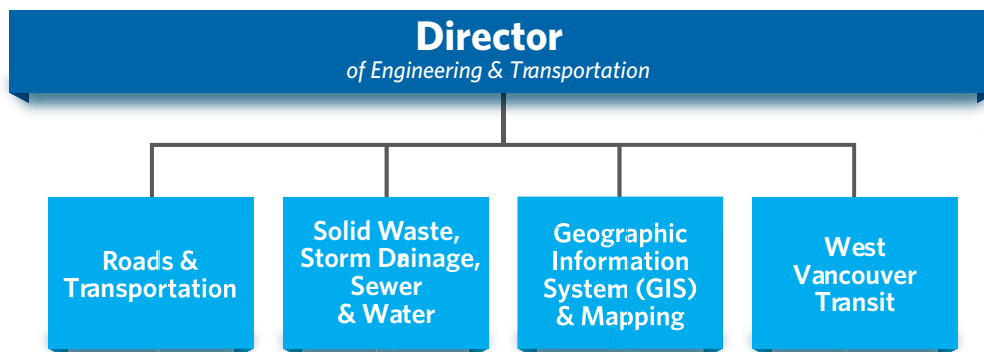
The Engineering & Transportation Division is comprised of four departments: Utilities, Roads & Transportation, Engineering Services, and West Vancouver Transit. The Water, Sewer, and Solid Waste Utilities are funded through rates specific to the utility servicing, while the other services are funded by the General Fund. West Vancouver Transit funding is based on a cost recovery model from Translink, the regional transportation authority.

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, asset planning and renewal, road maintenance, traffic operations, and signage.

The Engineering Services Department provides supporting operational functions to the Engineering & Transportation Division, including Geographical Information Systems (GIS) and mapping services for the District and public, maintenance of District fleet and equipment, and Operations Centre support such as Dispatch and the Asset Maintenance Management System. Engineering Services also oversees the District's Solid Waste Utility.

The Utilities Department provides for a safe and continuous supply of drinking water to residents by constructing and maintaining water supply and distribution systems including the operation of the District filtration treatment facilities. It also provides sanitary sewer and storm drainage services by constructing and maintaining the storm conveyance systems, sewer collection networks and sewage lift stations, and by operating the District's Citrus Wynd Wastewater Treatment Plant.

West Vancouver Transit is part of a regional system. As an operator for TransLink, West Vancouver Transit service levels are set by TransLink. West Vancouver Transit serves to provide safe, convenient, reliable, and efficient travel throughout the North Shore and connection to the rest of the region.



2022 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Climate Change and Nature

- supported Senior Manager of Climate action with provincial Local Government Climate Action Program (LGCAP) reporting for the 2021 period

Mobility

- coordinating with North Shore municipalities and host First Nations, the North Shore Connects partnership successfully advocated for a series of investments which form part of Translink's Transport 2050 10 Year Priorities
- expanded North Shore e-bike program into West Vancouver
- completed school safety and mobility assessment for each school within the District
- integrated West Vancouver Transit into the Engineering & Transportation division, providing enhanced opportunities for the coordination of compatible interests of the District's road network, transportation demand management, and transit services

Municipal Services

- supported efficient operations through custom mapping applications and data tracking tools for staff in the field
- upgraded the District's GIS and mapping system platform to support a broader range of mapping applications
- developed and implemented Engineering Public Enquiry standard operating procedures and tracking system
- continued to work closely with Finance to improve asset data and tracking systems, including integration between financial and asset management programming platforms
- completed Sanitary System Asset Management Plan with funding support from Federation of Canadian Municipalities (FCM) and Union of BC Municipalities (UBCM), and began integrating findings into asset management programming and planning tools

2022 OPERATIONAL ACCOMPLISHMENTS

- worked closely with Facilities to install EV charging stations to support incoming EV fleet vehicles, and complete facilities electrical upgrades needed to accommodate future charging
- completed annual Roads and Bridges Capital Program for 2022
- completed updated structural and condition assessment of the District's major bridge structures

2023 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Climate Change and Nature

- support Senior Manager of Climate action with provincial Local Government Climate Action Program (LGCAP) reporting for 2022 period.
- contribute to the District's GHG Modeling project and development of a Climate Action Strategy
- continue to implement fleet purchasing procedures that prioritize electric models where available and operationally feasible per Council direction and budget approval, and report back to Council on progress regarding fleet charging and fleet electrification
- coordinate with ongoing climate action initiatives, update the District's Strategic Transportation Plan to provide for equitable, safe, and accessible transportation options for all West Vancouver residents.

Mobility

- continue supporting and participating in North Shore Connects in collaboration with the North Shore municipalities, host First Nations, and regional, provincial, and federal agencies to reduce traffic congestion and improve transit and mode options on the North Shore
- through the North Shore Connects partnership, support TransLink, government agencies and stakeholders to commence the planning and delivery of a traffic-separated Burrard Inlet Rapid Transit connection between Metrotown and Park Royal
- complete active transportation upgrades on Westmount Road to Marine Drive corridor including an uphill bike lane
- complete detail design for signal and geometric upgrades at the Marine Drive and 31st Street intersection to decrease collision risks and improve pedestrian, cyclist, and transit infrastructure
- construct separated bike lanes on Marine Drive between 26th and 31st Street
- complete the first annual School Safety and Mobility Assessment Report and develop a comprehensive and prioritized list of immediate, medium, and long-term improvement projects

Municipal Services

- develop a pay parking pilot program for implementation at destination parks
- work with IT and Engineering Services to develop enhanced transportation information web pages for the District's new website
- provide ongoing leadership and support for Divisional asset management planning
- continue to support other divisions (Parks, Facilities, Fire) in asset data collection, data integration, and development of dashboard tools for asset management and capital planning
- acquire 2022 Orthophotos from Metro Vancouver and integrate into all mapping applications

2023 OPERATIONAL INITIATIVES

- complete annual Roads & Bridges Capital Program for 2023
- review and update departmental annual programming initiatives to inform more efficient service delivery and adequate funding to align with desired service level targets
- complete the Nelson Canyon Bridge detailed structural and seismic assessment, and develop rehabilitation and replacement options
- continue to support efficient field operations through custom mapping applications and data collection tools
- continue to advance progress on electrification of the District's fleet vehicles with the planned capital replacement programming as vehicles are available

ENGINEERING & TRANSPORTATION

Net Divisional Expenses

	Budget 2023		Actual 2022		Actual 2021	
	%	\$	%	\$	%	\$
Revenue						
Engineering Services	85.37%	828,500	73.70%	480,194	80.73%	744,011
Roads & Traffic	14.63%	142,000	26.30%	171,359	19.27%	177,640
	100.00%	970,500	100.00%	651,553	100.00%	921,651
Expenses						
Engineering Services						
Salaries & Benefits	57.11%	1,380,934	98.53%	1,376,718	98.22%	1,228,502
Supplies & Other Expenses	42.14%	1,018,990	1.31%	18,320	1.12%	13,974
Professional & Consulting	0.74%	18,000	0.19%	2,650	0.66%	8,292
Recoveries & Allocations	0.00%	-	-0.03%	(475)	0.00%	-
	100.00%	2,417,924	100.00%	1,397,213	100.00%	1,250,768
Roads & Traffic						
Salaries & Benefits	51.62%	2,207,047	50.35%	2,213,281	48.98%	1,852,392
Supplies & Other Expenses	35.01%	1,496,763	30.56%	1,343,218	33.97%	1,285,003
Professional & Consulting	0.23%	10,000	0.00%	-	0.49%	18,694
Recoveries & Allocations	13.14%	561,767	19.10%	839,454	16.56%	626,193
	100.00%	4,275,577	100.00%	4,395,953	100.00%	3,782,282
Net Divisional Expenses						
Engineering Services	27.77%	(1,589,424)	17.84%	(917,019)	12.33%	(506,757)
Roads & Traffic	72.23%	(4,133,577)	82.16%	(4,224,594)	87.67%	(3,604,642)
	100.00%	(5,723,001)	100.00%	(5,141,613)	100.00%	(4,111,399)

ENGINEERING & TRANSPORTATION

Key Performance Indicators

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

SUPPORTING SERVICE PRIORITIES

Roads and 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. Reduce inflow and infiltration, reduce stormwater runoff, and maintain high stormwater quality through strategic planning and implementation of stormwater management measures							
	D. Maximize compliance to regional solid waste diversion targets							
PERFORMANCE MEASURES	BENCHMARK TARGET	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 TARGET	2024 TARGET	GOAL ALIGNMENT
Public requests for pothole repair	<50	53	35	48	51	<50	<50	1
Water consumption (litres per capita per day)	550	546	500	486	491	450	450	2
Unplanned sanitary sewer interruptions	<20	18	18	15	25	<20	<20	3
Single family garbage disposed (kg per household per year). ¹	200	203	229	219	207	200	200	4

¹ The increase in household garbage volumes during 2020 and 2021 is attributed to impacts of the COVID-19 pandemic.

FINANCIAL SERVICES



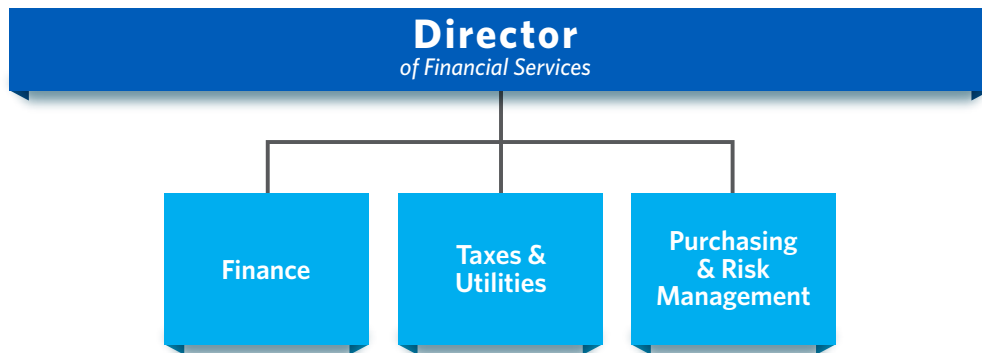
The Financial Services Division supports the District's service delivery operations by providing financial planning, financial accounting, risk management, asset management, purchasing services, and advice to staff and Council to ensure strong fiscal performance. In addition, the Division oversees the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

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.



2022 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- supported Brissenden Park plans to acquire Argyle Avenue properties for expanding public parkland on Ambleside waterfront
- supported financial analysis of options for 2195 Gordon Avenue development
- supported financial analysis for Cypress Village plan

Local Economy

- supported Ambleside Dundarave Business Improvement Association (ADBIA) initiatives

Climate Change and Nature

- established Environmental Levy and Environmental Reserve Fund
- explored options to raise funds for the District to be able to address climate change and protect natural assets

Mobility

- supported electrification of District fleet and implementation of charging station infrastructure

Municipal Services

- continued leading cross-divisional Innovation Group to review one-time initiatives, opportunities and challenges created by the COVID-19 pandemic
- researched and evaluated options for a new budget system, acquired system, and began implementation to provide more efficient and effective support to budget process

Social Well-being

- supported implementation of new Community Amenity Contributions (CAC) policy and procedures governing use of CAC funds

2022 OPERATIONAL ACCOMPLISHMENTS

- supported the implementation of Cascade project management software to track progress of strategic plan and divisional work plan
- continued to support restart of District facilities and services by identifying and seeking alternative funds
- continued alignment project between Maintenance Connection (enterprise asset management software) and JD Edwards (enterprise resource planning software) for recording the District's assets
- created dashboard for vacancy reporting and listing of positions with salary budget information
- performed records management review

2023 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- continue planning and providing financial analysis for 2195 Gordon Avenue development
- continue financial analysis support for Cypress Village process, including evaluation of timing and funding options for proposed Cypress Village services and amenities

Local Economy

- continue support for Ambleside Dundarave Business Improvement Association initiatives
- evaluation of Provincial tax-shifting opportunity to mitigate development pressure on small business

Climate Change and Nature

- support creation of District GHG reduction strategy
- support development of environmental management portfolio and green strategy to incorporate into financial policies and procedures
- monitor and report on use of the Environmental Levy and Reserve Fund
- monitor implementation of recommended Urban Forest and Coastal Marine Management strategies
- revise Asset Management Policy to incorporate natural asset management
- revise Purchasing Policy to align with strategic goals for carbon reduction and maintenance of natural capital
- set-up and monitor financial contingencies to prepare and respond to weather-related events including storm damage to infrastructure and heat dome effects

Mobility

- support creation and implementation of new corporate Transportation Demand Management Strategy
- continue supporting electrification of District fleet and implementation of charging station infrastructure

Municipal Services

- continue review of potential new revenue options, including enhanced fees and charges, parking revenue, charging station revenue, and differential recreational fees
- continue leading cross-divisional Innovation Group to review one-time initiatives, opportunities and challenges created by environmental impacts
- implement new Questica budgeting software for budget preparation and management
- continue procurement support for Horseshoe Bay Park and Streetscape redevelopment
- financing and procurement support for West Vancouver Place for Sport
- complete recovery of COVID-19 pandemic and weather-related damage claims from Emergency Management British Columbia
- review options for enhanced cybersecurity and parametric insurance

Social Well-Being

- support and collaborate with Parks, Culture and Community Services to move Place for Sport project forward
- Support evaluation and implementation of pay parking in parks pilot program

2023 OPERATIONAL INITIATIVES

- implement new Public Sector Accounting Board (PSAB) asset retirement obligation standard for financial reporting
- enhance revenue dashboard to provide further analytics of fees and charges from the Tempest system (land and revenue management software)
- continue alignment project between Maintenance Connection (enterprise asset management software) and JD Edwards (enterprise resource planning software) for recording the District's assets
- ongoing records management review
- utilize Cascade strategy software for tracking and measuring divisional work plan progress
- continue support for financing alternatives for utility investments, including regional utility projects, monitoring costs for the new North Shore Wastewater Treatment Plant

FINANCIAL SERVICES

Net Divisional Expenses




	Budget 2023		Actual 2022		Actual 2021	
	%	\$	%	\$	%	\$
Revenue						
Finance	5.56%	5,000	6.24%	6,833	5.83%	6,717
Taxes & Utilities	77.78%	70,000	72.99%	79,975	84.45%	97,265
Purchasing & Risk Management	16.67%	15,000	20.77%	22,759	9.72%	11,193
	100.00%	90,000	100.00%	109,567	100.00%	115,175
Expenses						
Finance						
Salaries & Benefits	96.52%	2,129,833	95.88%	2,063,737	94.83%	1,882,773
Supplies & Other Expenses	1.67%	36,900	1.36%	29,289	2.64%	52,415
Professional & Consulting	2.04%	45,000	2.99%	64,404	2.78%	55,250
Recoveries & Allocations	-0.23%	(5,000)	-0.23%	(5,000)	-0.25%	(5,000)
	100.00%	2,206,733	100.00%	2,152,430	100.00%	1,985,438
Taxes & Utilities						
Salaries & Benefits	91.62%	508,283	91.45%	429,675	93.19%	424,021
Supplies & Other Expenses	8.38%	46,490	8.55%	40,180	6.81%	30,970
	100.00%	554,773	100.00%	469,855	100.00%	454,991
Purchasing & Risk Management						
Salaries & Benefits	104.53%	937,483	104.47%	982,611	105.65%	881,396
Supplies & Other Expenses	1.57%	14,100	1.34%	12,639	0.90%	7,517
Recoveries & Allocations	-6.10%	(54,697)	-5.81%	(54,650)	-6.55%	(54,650)
	100.00%	896,886	100.00%	940,600	100.00%	834,263
Net Divisional Expenses						
Finance	61.70%	(2,201,733)	62.13%	(2,145,597)	62.63%	(1,978,721)
Taxes & Utilities	13.59%	(484,773)	11.29%	(389,880)	11.32%	(357,726)
Purchasing & Risk Management	24.71%	(881,886)	26.58%	(917,841)	26.05%	(823,070)
	100.00%	(3,568,392)	100.00%	(3,453,318)	100.00%	(3,159,517)

FINANCIAL SERVICES

Key Performance Indicators

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

SUPPORTING SERVICE PRIORITIES

Financial Planning	Purchasing and Risk Management		Recording and Reporting Financial Results					
 <p>GOALS</p>	DIVISIONAL GOALS							
	1. Develop and incorporate strategies to improve the financial position of the District							
	2. Increase Financial Services and District productivity							
 <p>STRATEGIES</p>	3. Appropriately manage assets and debt							
	DIVISIONAL STRATEGIES							
	A. Use technology, where appropriate, to reduce transaction processing costs							
 <p>RESULTS</p>	B. Securely, efficiently, and effectively manage cash receipts, receivables and licensing functions							
	C. Monitor debt to keep it within defined parameters							
	PERFORMANCE MEASURES	BENCHMARK TARGET	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 TARGET	2024 TARGET
% of general revenue from property taxes	62%	67%	66%	77%	77%	64%	64%	1
average days from invoice issuance to payment receipt	<30.0	32.3	36.9	29.1	29.1	<30.0	<30.0	2
average return on investment (%)	> MFA Average Return ¹	3.00% ²	+0.76% (1.94% ² -1.18% ¹)	+0.55% (1.17% ² -0.62% ¹)	+0.55% (1.17% ² -0.62% ¹)	> MFA Average Return ¹	> MFA Average Return ¹	3
outstanding general obligation debt per capita	\$749	\$747	\$716	\$659	\$659	\$594	\$594	3

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

² District of West Vancouver average rate of return

FIRE & RESCUE SERVICES



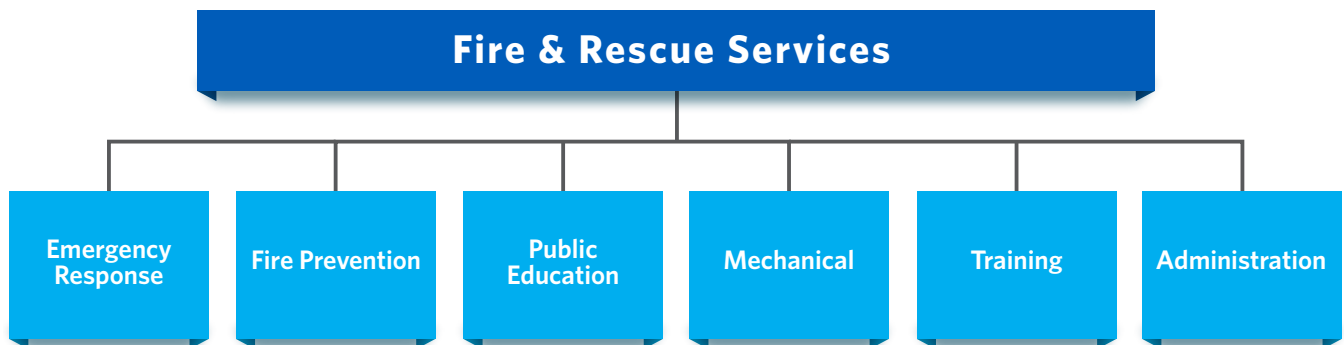
West Vancouver Fire & Rescue is focused on the safety and well-being of our community. We provide compassionate emergency, fire, and rescue services to residents and visitors through:

- 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 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





2022 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Climate Change and Nature

- completed 35 FireSmart Home Assessments for residents of the District of West Vancouver
- initiated Community Wildfire Protection Plan treatment on a six-hectare section of second growth forest near the Baden Powell trail
- received and equipped second Structural Protection Unit to be deployed as a precautionary measure to dampen roofs and areas around homes on the forest interface
- completed Wildland Structural Protection Unit training, Chainsaw Operations training and Dangerous Tree Awareness training with all suppression staff

Municipal Services

- provided financial reporting and analysis of departmental expenditures and key performance indicators
- completed modified joint North Shore recruitment program with the City of North Vancouver and the District of North Vancouver in conjunction with Human Resources

2022 OPERATIONAL ACCOMPLISHMENTS

- in-service vehicles including first Structure Protection Unit, Wildland Vehicle, Command Vehicle and Tower Truck
- upgraded hi-rise hose kits to establish an effective Underwriter Laboratories vetted target flow rate and to ensure manageable nozzle reaction.
- completed an Officer's Development Program to maintain the minimum required officer qualified staff members
- provided Rescue Task Force training program for first responders
- co-hosted Emergency Services Open House with the West Vancouver Police Department
- connected with local First Nations through our tower truck push-in ceremony and public education

2023 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Climate Change and Nature

- continue to obtain additional grant funding to implement additional Community Wildfire Protection Plan recommendations
- continue to provide FireSmart Home assessments for District residents

Municipal Services

- provided financial reporting and analysis of departmental expenditures and key performance indicators
- review and re-commit to the Memorandum of Understanding for Cooperative Fire/Rescue Services on the North Shore for another five years



2023 OPERATIONAL INITIATIVES

- develop Fire Department five-year strategic plan
- continue to implement Fire Underwriters Survey report recommendations
- enhance public outreach program targeting vulnerable demographic groups in the community
- enhance Emergency Medical Responder program for first responders
- Tri-municipal Critical Incident Support Family Night
- perform Cardiovascular Testing for first responders
- complete Training Structure and commence training
- complete Station 1 Renovation
- complete Urban Search and Rescue kits

FIRE & RESCUE SERVICES

Net Divisional Expenses

	Budget 2023		Actual 2022		Actual 2021	
	%	\$	%	\$	%	\$
Revenue						
Fire Prevention	100.00%	194,500	76.61%	104,320	99.96%	210,058
Emergency Services	0.00%	-	23.39%	31,847	0.04%	75
	100.00%	194,500	100.00%	136,167	100.00%	210,133
Expenses						
Administrative Support Fire						
Salaries & Benefits	94.43%	845,008	94.93%	839,076	94.37%	868,410
Supplies & Other Expenses	5.57%	49,870	5.07%	44,828	5.63%	51,768
	100.00%	894,878	100.00%	883,904	100.00%	920,178
Fire Prevention						
Salaries & Benefits	98.14%	888,378	96.96%	755,255	97.74%	749,108
Supplies & Other Expenses	1.86%	16,800	3.04%	23,652	2.26%	17,347
	100.00%	905,178	100.00%	778,907	100.00%	766,455
Emergency Services						
Salaries & Benefits	93.74%	16,684,412	94.23%	15,818,162	94.76%	15,295,428
Supplies & Other Expenses	6.26%	1,113,306	5.80%	974,346	5.59%	902,571
Recoveries & Allocations	0.00%	-	-0.04%	(5,927)	-0.35%	(56,070)
	100.00%	17,797,718	100.00%	16,786,581	100.00%	16,141,929
Net Divisional Expenses						
Administrative Support Fire	4.61%	(894,878)	4.83%	(883,904)	5.22%	(920,178)
Fire Prevention	3.66%	(710,678)	3.68%	(674,587)	3.16%	(556,397)
Emergency Services	91.73%	(17,797,718)	91.49%	(16,754,734)	91.62%	(16,141,854)
	100.00%	(19,403,274)	100.00%	(18,313,225)	100.00%	(17,618,429)

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

Emergency Response Services

Fire Training and Records Management

GOALS

DIVISIONAL GOALS

1. Mitigate risk of life and property due to fires in the community and along the urban forest interface
2. Serve the community by providing effective emergency and public service responses
3. Prevent fires wherever possible by delivering fire prevention and education services to the public and enforcing Fire and Building Codes
4. Ensure Fire personnel training is fully compliant to provincial standards

STRATEGIES

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

RESULTS

PERFORMANCE MEASURES	BENCHMARK TARGET	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 TARGET	2024 TARGET	GOAL ALIGNMENT
property loss \$	<\$3M	\$2,106k	\$1,903k	\$8,271k	\$3,007k	\$2,000k	\$2,000k	1
emergency incident response time*	<9 min	8:47 min	8:49 min	9:50 min	9:39 min	9:30 min	9:30 min	2
fire inspections**	>1,475	1,511	1,969	1,197	1,002	1,400	1,400	3
Fire and Life Safety Program clients served	>4,000	1,389	704	130	4,150	4,000	4,000	3
training hours completed	>9,000	6,920	17,851	15,375	14,090	15,000	15,000	4

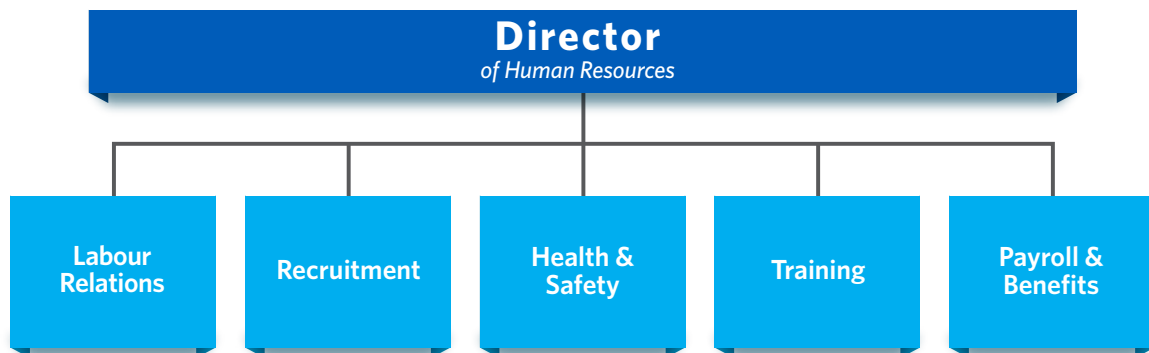
* 90th percentile emergency response times for first responding WVFR apparatus only. 2018, 2019 and 2020 numbers restated for accuracy

** 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, professional development and succession planning, recruitment and selection, payroll and benefits administration, disability, health and safety and wellness 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, and recognize and support employees.



2022 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. As well, Human Resources provided virtual and in-person training to staff across the organization, taught by a variety of educators who have helped to build awareness of systemic racism and convey the importance of supporting a diverse workforce. Finally, Human Resources continued to implement best practices in keeping with the designation of being an “Employer of Choice” including supporting Reconciliation with Indigenous people by providing training to staff, maintaining a hybrid remote/in-person work environment, safe work practices, corporate training, and tuition reimbursement programs.

2022 OPERATIONAL ACCOMPLISHMENTS

- completed negotiations with the West Vancouver Police Association to reach a collective agreement covering Police employees
- completed the annual Certificate of Recognition (“COR”) audit process in which the District has been recognized for having a comprehensive worker safety program and received a partial premium rebate
- commenced active bargaining with the Amalgamated Transit Union, the Professional Firefighters Union and the West Vancouver Municipal Employees’ Association for five collective agreements
- ensured that the District continued to meet current Human Resources and Labour Relations best practices and relevant legislative requirements
- worked with Division leaders and staff to maintain a responsive approach to the dynamic requirements of the Provincial Health Orders pertaining to the COVID-19 pandemic
- provided strategic advice to departments in the areas of staffing and organization to ensure alignment with Council objectives
- strengthened relationships through provision of training, proactive communication, support for flexible work arrangements, and health and safety protocols in accordance with COVID-19 requirements
- administered benefits and payroll for all District, Library and Police employees in accordance with legislative and contractual requirements and obligations

2023 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Municipal Services

- address systemic racism in the organization (diversity, equity, and inclusion)
- continue to implement best practices consistent with being an Employer of Choice

2023 OPERATIONAL INITIATIVES

- complete collective bargaining with three separate unions representing District employees
- success in the annual COR audit and incorporate recommended safety improvements from the 2022 audit process
- provide education and training to employees to build awareness of systemic racism, and the importance of diversity, equity and inclusion in building a strong organizational culture
- develop DEI policy and strategy for the District
- continue to support divisions across the district in recruitment and retention, and HR best practices
- Provision of Respectful Workplace training to staff across the District to support a psychologically safe workplace

HUMAN RESOURCES

Net Divisional Expenses

	Budget 2023		Actual 2022		Actual 2021	
	%	\$	%	\$	%	\$
Revenue						
		-		-		-
Expenses						
Human Resources						
Salaries & Benefits	81.79%	1,309,134	86.70%	1,137,248	91.15%	1,180,736
Supplies & Other Expenses	16.06%	257,061	9.91%	130,021	8.74%	113,265
Professional & Consulting	2.16%	34,500	3.39%	44,407	0.10%	1,350
	100.00%	1,600,695	100.00%	1,311,676	100.00%	1,295,351
Payroll Services						
Salaries & Benefits	100.00%	497,999	100.00%	520,414	100.00%	483,885
	100.00%	497,999	100.00%	520,414	100.00%	483,885
Net Divisional Expenses						
Human Resources	76.27%	(1,600,695)	71.59%	(1,311,676)	72.80%	(1,295,351)
Payroll Services	23.73%	(497,999)	28.41%	(520,414)	27.20%	(483,885)
	100.00%	(2,098,694)	100.00%	(1,832,090)	100.00%	(1,779,236)

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
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GOALS

DIVISIONAL GOALS

1. To maintain the WorkSafeBC Certificate of Recognition (COR)
2. To recruit the best possible employees for the District
3. To incorporate Human Resources best practices into all we do
4. To support diversity, equity inclusion and reconciliation, and enhance employee health, welfare, and engagement

STRATEGIES

DIVISIONAL STRATEGIES

- A. Ensure safety training and materials are prepared and updated to complete the 2022 Certificate of Recognition Audit Action Plan
- B. Conduct leadership, anti-racism and unconscious bias training across the District
- C. Develop District Equity, Diversity, Inclusion and Reconciliation Policy and Program

RESULTS

PERFORMANCE MEASURES	BENCHMARK TARGET	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 TARGET	2024 TARGET	GOAL ALIGNMENT
Percentage of successful recruitments on first round	98%	93%	92%	85%	80%	92%	92%	2
Employee turnover rate	10.0%	8.95%	7.5%	9.7%	10.61%	8.5%	8.5%	3
WCB time loss incidents ¹	25	26	48	37	52	40	40	4
WCB medical aid incidents ¹	25	19	7	16	21	20	20	4

¹ Targets have increased to reflect the anticipated impact of COVID-19

PARKS, CULTURE & COMMUNITY SERVICES

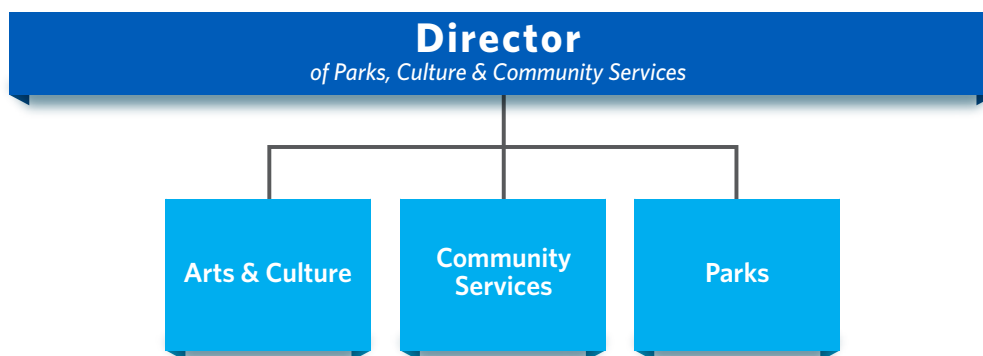


Parks, Culture & Community Services provides a broad continuum of services and programs.

The Parks Department manages over 140 parks, natural areas, sports amenities, playgrounds, play courts, beaches, Centennial Seawalk, over 135 kilometres of trails, Ambleside Par 3 Golf Course, Gleneagles Golf Course, 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, Seniors' Activity Centre, and the Youth Hub at Park Royal. This department also oversees Access and Inclusion, the West Vancouver Child and Family Hub, specialized leisure services, the Community Grants Program, Child Care Services, and Seniors' and Youth Outreach Services.



2022 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- continued to support planning for Cypress Village
- continued to support North Shore Homelessness Action Initiative
- North Shore Homelessness Task Force completed a 10-year Community Action Strategy (2022-2032)
- actively participated in the tri-municipal Strengthening Communities' Services project funded by Union of BC Municipalities



Local Economy

- initiated construction for the Horseshoe Bay Park Revitalization project

Climate Change and Nature

- collaborated with West Vancouver Fire & Rescue Services on the Community Wildfire Protection Plan
- Council adopted the Coastal Marine Management Plan
- completed donation of West Grebe Islet to the District

Municipal Services

- continue restoration of the Ferry Building with federal and provincial funding
- continued development of the North Shore Poverty Reduction Strategy through provincial funding
- achieved the short-term objectives identified in the Child Care Action Plan (2021-2031)

Social Well-being

- worked with the North Shore Mountain Bike Association to maintain sanctioned mountain bike trails
- continued to manage the West Vancouver Place for Sport project to include a replacement track and new artificial turf field at the West Vancouver Secondary School site
- continued implementation of Council direction on the development of an Arts & Culture Centre
- completed public art project at the West Vancouver Community Centre and initiated new projects at Navy Jack Point Park and Weston Park
- secured a five-year lease agreement for the Youth Hub at Park Royal
- ensured sustainability of Feed the Need program through a variety of initiatives including intergenerational markets, grants, and annual fundraising; delivered 16,109 meals to vulnerable seniors in the community through Feed the Need

2022 OPERATIONAL ACCOMPLISHMENTS

- completed short-term plan for Klee Wyck Park by improving the park space
- continued to install trail wayfinding signage in the District's Upper Lands
- installed temporary dedicated pickleball courts in Normanby Park
- converted 29th Street pickleball courts back to tennis courts
- successfully delivered National Indigenous Peoples Day in collaboration with Squamish Nation, Bridge Festival, Canada Day celebrations, and Harmony Arts Festival
- supported community partners to host Nowruz, Ambleside Music Festival, Dundarave Hoedown, Coho Festival, Remembrance Day, and Dundarave Festival of Lights
- managed pre-COVID-19 activity levels for film production permits
- ensured ongoing smooth operations of the Ambleside Artisan Farmers' Market
- resumed full operations at the Art Museum and increased attendance, and hosted inaugural West Coast Modern Week
- continued to support youth and families in need through food security program funded through donations from Enhance West Van to the Youth Crisis Fund
- continued to strengthen relationships with First Nations by offering Indigenous recreational and cultural learning programs taught by Indigenous program leaders
- completed the administration for renewal of the 10-year Hollyburn Cabins Permits to Occupy
- developed a Community Services specific strategy to recruit, develop, and retain staff
- successfully returned to seven days a week operation of programs and services in community recreation facilities
- implemented staff scheduling software for Community Services staff to streamline scheduling
- completed a community consultation "Have a say in how you play" on the future of District community recreation services to better understand community needs and inform operational and program planning
- successfully piloted an aging in place coordinator to support healthy aging in the community through referrals and support
- implemented Community Awards Program and recognized outstanding community contributions in Arts & Culture, Civic Commitment, Environment, Health, Wellness & Activity, and Heritage

2023 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- continue to support planning for Cypress Village
- open Gateway Supportive Housing units to be managed by a non-profit organization

Local Economy

- complete construction of phase 1 of the Horseshoe Bay Park Revitalization project
- continue to host Ambleside Artisan Farmers' Market to provide locally grown food products
- continue to expand the filming portfolio and issuance of film permits

Climate Change and Nature

- begin implementation of the Coastal Marine Management Plan recommendations in a phased approach
- in collaboration with the Fire & Rescue Services Division, continue to support the implementation of the Community Wildfire Protection Plan
- support development of the Urban Forest Management Plan
- dedicate West Grebe Islet as a District park



Municipal Services

- complete restoration of the Ferry Building and relaunch community art gallery and programs
- restore community programs at Music Box with staff move to Municipal Hall
- continue to apply for grants to support Divisional program and services
- complete and implement Poverty Reduction Strategy

Social Well-being

- continue to work with North Shore Mountain Bike Association on the plans for the construction of sanctioned mountain bike / hiking trails
- continue to manage the West Vancouver Place For Sport project at the West Vancouver Secondary School site
- develop and open an outdoor fitness circuit in Ambleside Park
- in partnership with Tennis BC, support the development of the indoor tennis and pickleball facility at Hugo Ray Park
- present community engagement results for Klee Wyck Park and develop next steps for the park
- explore the feasibility of installing pickleball courts in the Gleneagles Community Centre area
- implement next phase of planning for a new Arts & Culture Centre
- deliver National Indigenous Peoples Day, Canada Day, West Vancouver Community Cultural Fest, and Harmony Arts Festival celebrations, and promote volunteer engagement
- support local community groups and businesses to bring back full roster of annual events in parks
- install new public art projects at Weston Park and Navy Jack Point Park; restore Welcome Figure Totem Pole
- complete mid-term Child Care Action Plan initiatives including opening the Gateway Child Care Centre, managed by a non-profit organization
- continue to work with senior levels of government, non-profits, and private sector service providers through the community navigator program to support healthy aging in place
- renew the Healthy Communities Partnership with Vancouver Coastal Health (VCH)

2023 OPERATIONAL INITIATIVES

- implement recycling collection in waterfront parks from John Lawson Park to Dundarave Park
- implement priority actions in the Arts & Culture Strategy (2018-2023); work with arts and culture related advisory committees to update the Arts & Culture Strategy
- complete damage repairs of piers and landscaping at Centennial Seawalk caused by the January 7, 2022 storm
- maintain expansion of the Art Museum’s annual Modern Home Tour to a one-week event that includes local businesses and community partners
- continue to work with the Community Grants Committee, Arts & Culture Advisory Committee, Arts Facilities Advisory Committee, Art Museum Advisory Committee, Public Art Advisory Committee, Gleneagles Community Centre Advisory Committee, Enhance West Van Board, Seniors’ Activity Centre Advisory Board, and Awards Committee
- continue to work with the volunteer advisory roundtable to determine a sustainable volunteer model for the Parks, Culture & Community Services Division with a specific focus on the Seniors’ Activity Centre which operates on a volunteer-based model
- continue to work with community partners to enhance services offered in the Youth Hub (North Shore Community Partner Collaboration)
- continue to work with Seniors’ Activity Centre Advisory Board on Seniors’ Activity Centre feasibility and needs assessment, and complete community consultation on the future needs of seniors and develop a plan to present to Council
- renew the Joint Operating Agreement with Enhance West Van
- implement the Community Services specific strategy to recruit, develop, and retain staff

PARKS, CULTURE & COMMUNITY SERVICES

Net Divisional Expenses

	Budget 2023		Actual 2022		Actual 2021	
	%	\$	%	\$	%	\$
Revenue						
Community Services	81.04%	8,405,910	75.36%	7,474,505	74.22%	5,268,551
Parks Maintenance	8.55%	886,470	11.04%	1,094,680	14.52%	1,030,979
Cultural Services	10.41%	1,080,295	13.61%	1,349,495	11.26%	799,046
	100.00%	10,372,675	100.00%	9,918,680	100.00%	7,098,576
Expenses						
Central Administration						
Salaries & Benefits	96.35%	609,111	97.36%	608,869	90.34%	520,819
Supplies & Other Expenses	3.65%	23,050	2.60%	16,278	8.72%	50,254
Recoveries & Allocations	0.00%	-	0.04%	248	0.95%	5,462
	100.00%	632,161	100.00%	625,395	100.00%	576,535
Community Services						
Salaries & Benefits	81.07%	10,106,943	80.52%	8,350,992	82.96%	7,196,902
Supplies & Other Expenses	17.33%	2,160,775	17.25%	1,789,220	14.10%	1,222,983
Professional & Consulting	0.34%	42,000	0.41%	42,790	0.04%	3,490
Recoveries & Allocations	1.26%	157,445	1.81%	188,143	2.91%	252,091
	100.00%	12,467,163	100.00%	10,371,145	100.00%	8,675,466
Parks Maintenance						
Salaries & Benefits	71.13%	4,503,525	68.93%	4,208,802	69.99%	4,122,303
Supplies & Other Expenses	30.78%	1,948,775	32.51%	1,985,177	31.69%	1,866,324
Professional & Consulting	0.00%	-	0.27%	16,540	0.03%	2,048
Recoveries & Allocations	-1.91%	(121,120)	-1.71%	(104,466)	-1.71%	(100,755)
	100.00%	6,331,180	100.00%	6,106,053	100.00%	5,889,920
Cultural Services						
Salaries & Benefits	53.42%	1,339,109	47.94%	1,249,849	50.31%	751,754
Supplies & Other Expenses	44.31%	1,110,615	50.06%	1,305,044	49.25%	735,943
Professional & Consulting	0.10%	2,500	0.06%	1,600	0.07%	1,000
Recoveries & Allocations	2.17%	54,400	1.94%	50,513	0.37%	5,585
	100.00%	2,506,624	100.00%	2,607,006	100.00%	1,494,282
Net Divisional Expenses						
Central Administration	5.47%	(632,161)	6.39%	(625,395)	6.04%	(576,535)
Community Services	35.12%	(4,061,253)	29.58%	(2,896,640)	35.72%	(3,406,915)
Parks Maintenance	47.08%	(5,444,710)	51.18%	(5,011,373)	50.94%	(4,858,941)
Cultural Services	12.33%	(1,426,329)	12.84%	(1,257,511)	7.29%	(695,236)
	100.00%	(11,564,453)	100.00%	(9,790,919)	100.00%	(9,537,627)

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. Implement the District’s Coastal Marine Management Plan							
	D. Implement the Child Care Action Plan							
PERFORMANCE MEASURES	BENCHMARK TARGET	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 TARGET	2024 TARGET	GOAL ALIGNMENT
# of visits to 6 key trails	1,390,600	1,203,100	1,330,500	1,327,900	1,420,600	1,452,000	1,452,000	1, 2, 4
# of volunteer hours	93,000	79,600	25,900	39,000	45,330	55,000	65,000	1, 2, 3, 4
# of visits to community facilities and events	2,343,200	2,339,900	802,900	941,100	1,550,000	1,860,000	2,083,200	1, 2, 4
% recovery of divisional expenses	60.0%	59.6%	37.4%	44.5%	51.80%	52.0%	55.0%	3

PLANNING & DEVELOPMENT SERVICES



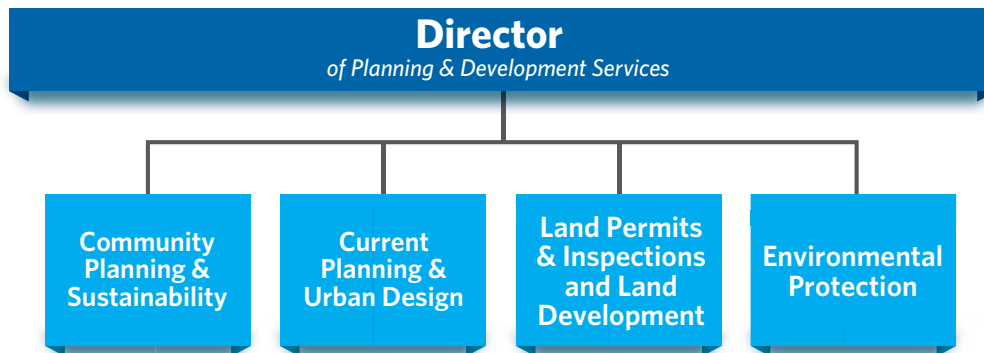
The Planning & Development Services Division works with residents, stakeholders, and Council to guide change and help shape a sustainable future for our community.

Community Planning & Sustainability develops long-range plans and policies to meet housing needs, protect the environment, support the local economy, 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.

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

Land Development reviews and approves engineering and infrastructure servicing requirements related to development.

Environmental Protection ensures that tree, wildfire, watercourse, and foreshore protection measures for development are implemented.



2022 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- created and implemented new neighbourhood regulations in detached residential areas that implement the recommendations of the Neighbourhood Character Working Group, including expansion and streamlining of coach house development
- ongoing work conducted to develop Cypress Village Plan
- reviewed and processed for Council consideration development proposals that would contribute to expanded and targeted housing options (e.g., missing middle, infill options, rental)
- prepared bylaw amendments for 22 expiring Land Use Contracts to respond to changing provincial legislation and avoid legal non-conformity



Local Economy

- ongoing implementation associated with the Horseshoe Bay Local Area Plan and Design Guidelines and its new zones for infill, multiplex and row-housing, implemented cannabis retail applications and approvals based on new, approved policy
- provided Council a revised approach for the Ambleside local area planning process and prepared three, visual, high-level draft options for the community to respond to and shape through engagement in 2023
- extended the District's outdoor patio program to support local businesses and increase community vibrancy with updated, accessible patio guidelines and an approach for road reallocation in Dundarave
- brought forward bylaw amendments to manage the prevalence of financial services, real estate offices, and nail salons, while supporting home businesses and enabling local breweries and distilleries
- supported the business community to animate streetscapes through initiatives like street-tree lighting

Climate Change and Nature

- continued to implement the greenest nation-wide building standards for development through climate action building bylaw updates that came into effect in spring 2021
- adopted a foreshore development permit area to respond to sea level rise and to enhance foreshore habitat
- completed a draft urban forest management plan and continued work to finalize this draft
- continued to promote and implement heat pump retrofit rebate opportunities to residents

Mobility

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

Municipal Services

- engaged with the community on planning projects
- provided sources of funds, other than property taxes, through the development and permitting processes

Social Well-being

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

2022 OPERATIONAL ACCOMPLISHMENTS

- processed over 100 development applications, including Heritage Revitalization Agreements, rezonings, development permits, and Temporary Use Permits
- continued to provide a dedicate staff resource to manage heritage policy and initiatives
- continued the use of the corporate-wide online document-take portal for secure and efficient receipt and storage of documents from the public
- designed new corporate-wide online document-intake portal for secure and efficient receipt and storage of documents from the public (went live April 2021)
- continued implementation of a new permit intake system that works with Docusign and Docuflow to streamline permit processing
- processed a significant volume of permits (over 2,000) and performed over 10,000 building and trade inspections
- continued to respond to externally-driven planning legislative changes (e.g., Regional Growth Strategy, expiring Land Use Contracts)
- 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, including the Design Review Committee, Heritage Advisory Committee, and the Lower Caulfeild Advisory Committee

2023 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- target to complete the Cypress Village Plan and initiate implementation
- bring forward for Council consideration draft replacement zoning for the expiring Caulfeild Land Use Contract to ensure existing development rights and regulations are appropriate for this unique neighbourhood
- bring forward for Council consideration development proposals that would contribute to expanded and targeted housing options (e.g., missing middle, infill options, rental)
- prepare and publish information material to help homeowners and architects implement the updated zoning regulations for detached neighbourhoods

Local Economy

- conduct stakeholder, public and committee engagement for the Ambleside local area planning process and report back to Council for subsequent direction regarding local area plan next steps
- work with Engineering to propose a longer-term approach for road space reallocation in Dundarave
- advance the update to the District's Economic Development Strategy (commercial areas and visitor strategy) through the Ambleside local area plan process

Climate Change and Nature

- support development of a final urban forest management plan to be brought forward for Council's consideration
- consider advancing building step code requirements for higher energy performance

Mobility

- ongoing support of the Engineering & Transportation Division in the preparation of an updated strategic mobility plan with a focus on Ambleside local area plan integration



Municipal Services

- assess Metro Vancouver's Regional Growth Strategy for alignment with the District's Official Community Plan, integrate the District's response and legislative requirements through local initiatives
- continue to engage with the community on planning projects
- provide sources of funds, other than property taxes, through the development and permitting processes

Social Well-being

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

2023 OPERATIONAL INITIATIVES

- provide excellent customer service while working in a hybrid model with staff returning to municipal hall offices
- continue to process development applications, including rezonings, development permits, Temporary Use Permits and Heritage Revitalization Agreements
- 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
- continue to design online document-intake portal for secure and efficient receipt and storage of documents from the public
- work with IT to obtain plan review software which will assist in providing better customer service and turnaround times for building permits.
- continue to transfer all historic documents to digital form and to implement a 100% digital approach in staff's day-to-day workflow going forward
- continue to act as liaison in regional coordination initiatives, including North Shore Advisory Committee on Disability Issues, Metro Vancouver Regional Planning Advisory Committee and Housing Subcommittee, North Shore Community Resources, and BC Hydro
- continue to act as liaison for Council committees, including the Design Review Committee, Heritage Advisory Committee, and Lower Caulfeild Advisory Committee

PLANNING & DEVELOPMENT SERVICES

Net Divisional Expenses

	Budget 2023		Actual 2022		Actual 2021	
	%	\$	%	\$	%	\$
Revenue						
Planning & Development	14.85%	878,500	12.52%	1,035,360	15.07%	1,172,452
Permits & Inspections	78.34%	4,633,000	74.99%	6,200,682	74.94%	5,831,264
Planning Recoverable Projects	6.81%	402,800	12.49%	1,032,419	9.99%	777,756
	100.00%	5,914,300	100.00%	8,268,461	100.00%	7,781,472
Expenses						
Planning & Development						
Salaries & Benefits	91.63%	3,627,345	90.41%	3,259,108	93.46%	3,061,044
Supplies & Other Expenses	7.94%	314,170	8.71%	313,926	5.92%	193,793
Professional & Consulting	0.00%	-	0.70%	25,386	0.44%	14,449
Recoveries & Allocations	0.43%	16,960	0.17%	6,264	0.18%	5,880
	100.00%	3,958,475	100.00%	3,604,684	100.00%	3,275,166
Permits & Inspections						
Salaries & Benefits	97.29%	2,740,789	98.26%	2,567,461	97.65%	2,474,722
Supplies & Other Expenses	2.71%	76,485	1.74%	45,578	2.35%	59,657
	100.00%	2,817,274	100.00%	2,613,039	100.00%	2,534,379
Planning Recoverable Projects						
Salaries & Benefits	44.53%	187,023	18.48%	195,097	22.18%	181,513
Supplies & Other Expenses	86.90%	365,000	89.97%	950,079	92.25%	755,021
Professional & Consulting	11.90%	50,000	8.42%	88,918	6.82%	55,859
Recoveries & Allocations	-43.34%	(182,023)	-16.87%	(178,154)	-21.25%	(173,923)
	100.00%	420,000	100.00%	1,055,940	100.00%	818,470
Net Divisional Expenses						
Planning & Development	240.35%	(3,079,975)	-258.28%	(2,569,324)	-182.30%	(2,102,714)
Permits & Inspections	-141.69%	1,815,726	360.64%	3,587,643	285.83%	3,296,885
Planning Recoverable Projects	1.34%	(17,200)	-2.36%	(23,521)	-3.53%	(40,714)
	100.00%	(1,281,449)	100.00%	994,798	100.00%	1,153,457

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	Environmental Protection	Current Planning & Urban Design	Permits & Inspections				
	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. Continue to address the Community's varied housing needs							
	B. Complete the Cypress Village Plan and Initiate implementation							
	C. Advance engagement and preparation of the Ambleside Local Area Plan							
	D. Protect the environment through tree, slope, foreshore, wildfire, and watercourse permits							
PERFORMANCE MEASURES	BENCHMARK TARGET	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 TARGET	2024 TARGET	GOAL ALIGNMENT
% of planning reports incorporating sustainability	100%	100%	100%	100%	100%	100%	100%	1
average # of months from rezoning application to 1st Council report	12	12	12	12	12	12	12	2, 3
average # of weeks from permit application to permit review	10	9-10	10-12	13-15	16-42	10	10	2, 3

POLICE SERVICES



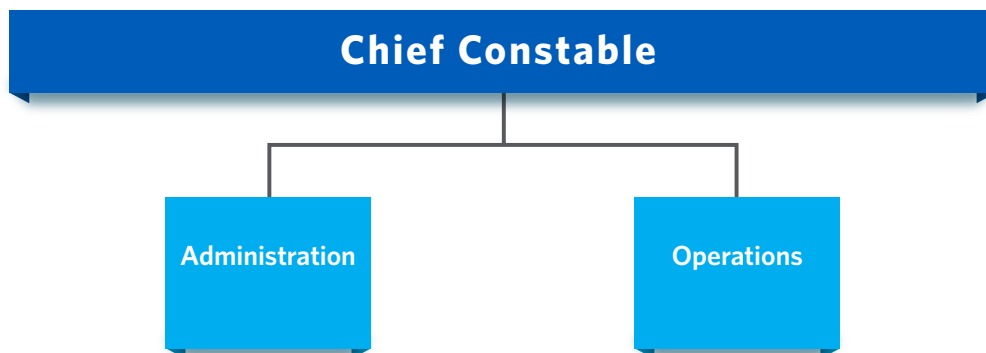
The West Vancouver Police Department (WVPD) is governed by, and reports to, the West Vancouver Police Board. The Mayor is the Chair of the Police Board. The WVPD's jurisdiction includes the District of West Vancouver and Xwemelch'stn Uxwumixw (Squamish Nation).

The mission of the WVPD is Excellence in Response and Investigation for a Safe West Vancouver. Our 2022 to 2025 Strategic Plan guides us in this mission. The purpose of the Strategic Plan is to provide clarity to all staff on the future direction of our police department. Our focus is on contributing to our community and uniting our staff while providing unsurpassed service delivery for West Vancouver and Xwemelch'stn Uxwumixw.

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

1. REACH OUT to diverse ethnic groups in West Vancouver and Xwemelch'stn to address community safety priorities.
2. EMPOWER our frontline to lead innovative, targeted crime reduction and traffic safety initiatives.
3. UNITE all of our people.
4. CONTRIBUTE to our community's social well-being.

The overarching vision of the new Strategic Plan is that *residents of all cultures reach out, with confidence, to the West Vancouver Police for protection and partnership.*



2022 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Reach Out

- expanded dedicated time for foot patrols throughout the District, including in Park Royal and Xwemelch'stn
- provided socio-economic education to frontline staff
- collaborated with police partners regarding demonstrations associated with Iranian protests and unrest
- major Investigations Team and Community Services Team provided both internal training and external education to combat fraud scams targeting the elderly and virtual extortion targeting the elderly
- began implementation of Language in Motion interpretation services app, allowing for on-demand access to video and phone interpreters
- advanced Indigenous cultural safety training, partnering with Integrated First Nations Unit and Squamish Nation to develop patrol protocols

Empower

- hired thirteen new members to fill frontline vacancies
- initiated program to develop members so that they may be deployed to specialty teams and seconded units
- implemented monthly review of crime trends for staff
- completed frontline crime reduction and traffic safety initiatives, including those that addressed impaired driving, speeding, cyclist and pedestrian education and enforcement, and fraud against seniors

Unite

- established a Belonging and Inclusivity Committee to provide direction on methods to support all staff
- established leader-initiated team rituals, enhancing working relationships among team members
- expanded Critical Incident Stress Management Support (CISM) with an operational support position and peer support program to assist frontline members who encountered potentially traumatic incidents
- increased mental wellness options for staff, including sleep consultation and mindfulness platforms
- established recognition committee to improve recognition process

Contribute

- collaborated with Seniors' Activity Centre to deliver initiatives to improve seniors' safety, including those related to fraud and pedestrian safety
- implemented measures to support vulnerable persons, including homeless care kits, dementia outreach, and educational events for seniors
- established partnership with North Shore Restorative Justice (NSRJ), referring suitable cases, conducting regular strategic meetings, and providing patrol briefings
- strengthened relationship with the LGBTQRS+ community through Community Services Team and North Shore Pride Society partnership and Inclusion Decal initiative
- progressed "Car 22" program in partnership with Vancouver Coastal Health, North Vancouver RCMP, and the Integrated First Nations Unit, where mental health clinicians are partnered with patrol officers to assist with persons who may be at risk or suffering from a mental health crisis
- completed Cleveland Dam exercise series, heat dome/flood/wildland fire planning, and business continuity planning in preparation for climate events



2023 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Reach Out

- WVPD members to attend and participate in cultural events and ceremonies, including Pow Wow, Nowruz, and Lunar New Year
- explore Community Consultative Group model to establish policing expectations and priorities of diverse communities in West Vancouver
- increase accessibility to services by expanding language access, including completing Language in Motion implementation, and exploring options for foreign language reporting of crimes and media releases
- establish Critical Incident Response Protocol with Squamish Nation
- establish relationships with Xwemelch'stn Elders through attendance at Elders' gatherings

Empower

- expand e-bike program, design targeted initiatives for deployment and training and equip staff to have greater presence during summer months
- develop traffic safety initiatives, including running integrated projects among Traffic, Patrol, and Community Services teams, and youth traffic safety initiative
- increase online effectiveness by educating citizens on crime trends and prevention tips through website, Twitter, and YouTube
- deliver incident response and command training to members

Unite

- extend mental wellness initiatives to families of staff
- create more opportunities for staff to receive peer-to-peer support training
- update Recognition Policy to further improve on recognition process
- expand on success of team rituals to include opportunities for Corporals, Sergeants, and Staff Sergeants

Contribute

- expand collaboration with North Shore Restorative Justice through increasing frontline education and knowledge of the program, project partnerships, and assisting with grant applications and funding opportunities
- build relationships with West Vancouver's business community through participation in Chamber of Commerce events and partnering with local businesses to address crime trends
- continue to encourage multi-disciplinary approach to mental health calls through Car 22 and support of Peer Assisted Care Teams (PACT). PACT utilizes civilian-led teams to support people in distress by connecting them to mental-health and substance-use assistance.
- partner with North Shore Emergency Management (NSEM) and other stakeholders to address extreme weather events.

POLICE SERVICES

Key Performance Indicators

EXCELLENCE IN RESPONSE & INVESTIGATION FOR A SAFE WEST VANCOUVER								
SUPPORTING SERVICE PRIORITIES								
Openness	Service	People	Integrity					
	DIVISIONAL GOALS							
	1. Reach out to diverse ethnic groups to address community safety priorities							
	2. Empower frontline to lead innovative, targeted crime reduction & traffic safety initiatives							
	3. Unite all of our people							
	4. Contribute to our community's social wellbeing							
	DIVISIONAL STRATEGIES							
	A. Improving communication and building stronger relationships with all groups in the community							
	B. Developing new approaches to crime reduction and traffic safety							
	C. Improving our workplace culture and supporting employee wellness							
	D. Strengthening community social well-being and reducing our impact on the environment							
PERFORMANCE MEASURES	BENCHMARK TARGET ¹	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 TARGET	2024 TARGET	GOAL ALIGNMENT
Number of initiatives focussed on culturally diverse citizens	4	2	1	1	2	4	4	1
Number of culturally safe policing protocols	4	0	0	0	1	2	2	1
Crime Severity Index ^{2,3}	<BC Av.	64.7 (BC=104)	52.8 (BC=97.4)	50.31 (BC=93)	Not available	<BC Av.	<BC Av.	2
Injury/Fatal Collisions ^{2,3}	-3% from prior year	66	56 -15%	46 -17%	55 +20%	-3% from prior year	-3% from prior year	2
Employee Participation in Health Assessments	70%	70%	N/A (COVID-19)	69%	60%	>70%	>70%	3
Employee Turnover Rate ⁴	<10%	3%	5%	6%	15%	<10%	<10%	3
Referrals to North Shore Restorative Justice	+15% from prior year	42	33 -21%	48 +45%	59 +22%	68	78	4
Total Fuel Consumed by WVPD	-10% from prior year	74,039	74,909 +1%	70,311 -6%	55,552 -21%	-10% from prior year	-10% from prior year	4

¹ The Benchmarks were updated in 2023.

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.

⁴ Figure captures voluntary departures only. Retirements and terminations are not included.

POLICE SERVICES

Net Divisional Expenses

	Budget 2023		Actual 2022		Actual 2021	
	%	\$	%	\$	%	\$
Revenue						
Chief Constable's Office	0.00%	-	0.43%	4,200	0.00%	-
Administration Branch	12.51%	124,000	12.34%	121,481	12.22%	132,299
Operations Branch	87.49%	867,260	87.24%	858,965	87.78%	950,074
	100.00%	991,260	100.00%	984,646	100.00%	1,082,373
Expenses						
Chief Constable's Office						
Salaries & Benefits	88.15%	948,440	93.33%	902,794	82.74%	988,916
Supplies & Other Expenses	2.56%	27,500	3.93%	37,976	2.27%	27,143
Professional & Consulting	9.29%	100,000	2.52%	24,354	14.99%	179,115
Recoveries & Allocations	0.00%	-	0.23%	2,224	0.00%	-
	100.00%	1,075,940	100.00%	967,348	100.00%	1,195,174
Administration Branch						
Salaries & Benefits	43.67%	2,800,377	49.84%	3,003,086	52.17%	3,094,547
Supplies & Other Expenses	48.50%	3,110,514	42.98%	2,589,946	40.85%	2,423,305
Professional & Consulting	1.33%	85,000	0.89%	53,418	1.12%	66,628
Recoveries & Allocations	6.50%	417,100	6.30%	379,563	5.85%	347,265
	100.00%	6,412,991	100.00%	6,026,013	100.00%	5,931,745
Operations Branch						
Salaries & Benefits	91.69%	11,336,780	93.25%	10,119,834	93.73%	9,429,952
Supplies & Other Expenses	8.31%	1,028,022	8.23%	892,657	7.80%	785,203
Recoveries & Allocations	0.00%	-	-1.47%	(159,865)	-1.54%	(154,637)
	100.00%	12,364,802	100.00%	10,852,626	100.00%	10,060,518
Net Divisional Expenses						
Chief Constable's Office	5.70%	(1,075,940)	5.71%	(963,148)	7.42%	(1,195,174)
Administration Branch	33.34%	(6,288,991)	35.02%	(5,904,532)	36.01%	(5,799,446)
Operations Branch	60.95%	(11,497,542)	59.27%	(9,993,661)	56.57%	(9,110,444)
	100.00%	(18,862,473)	100.00%	(16,861,341)	100.00%	(16,105,064)

WEST VANCOUVER MEMORIAL LIBRARY



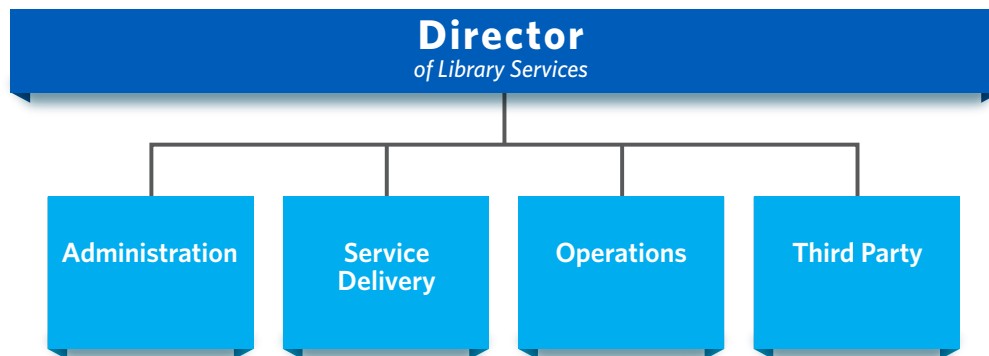
The West Vancouver Memorial Library (WVML) is governed by the BC Library Act and managed by the Council-appointed West Vancouver Memorial Library Board.

Our Mission: Our Library connects people with ideas, 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.

Our values prioritize our work:

- **Integrity:** We maintain a high standard of integrity and quality in our practices and services
- **Community:** Community needs are at the centre of all we do. We tailor our services and spaces to those needs
- **Inclusion:** Our Library's mandate is to support everyone in our community through our services
- **A Learning Culture:** We foster the joy of learning and growth, both in our community and within our staff



2022 ACCOMPLISHMENTS

Integrity

- safely restored all services as the last of the pandemic restrictions were lifted
- circulated more than 890,000 titles (physical and digital) - most recent comparative data (2020 year) showed WVML to be the busiest BC library per capita
- climate
 - cooling tower/chiller replacement: estimated 29 tonnes of GHG savings per year
 - grant-funded Climate Writer in Residence program is a first in any public library
 - converted 1/3 of the rooftop parking lot into a permanent, year-round community demonstration garden



- honouring reconciliation
 - WVML rooftop community demonstration garden honoured with a traditional Squamish name by Chief Janice George - Swaywi Temixw
- revenue neutral and FTE neutral reorganization enables library to:
 - meet growing need for public tech training
 - expand outreach
 - address a significant casual funding shortfall
 - mitigate security issues
 - introduce student work opportunities
- revised open hours to enable year-round Sunday openings without extra cost
- strategic space planning to maximize the use of the existing footprint

Inclusion

- lending of Chromebooks for term loans assists students in need
- hosted Canadian National Institute for the Blind (CNIB) accessible tech training
- eliminated daily late fees on all materials. This completes a process started in 2015 with the elimination of fines on Youth items. Research has shown that daily late fees have a disproportionate impact on vulnerable groups. Conducted self-assessment of Electronic data interchange (EDI) benchmarks for our organization and workplace.

A Learning Culture

- signature events and partnerships:
 - *Booktopia*, a literary festival in partnership with West Vancouver Schools
 - *Successful Early Years to Kindergarten Transitions (SEY2K)* partner
 - *North Shore Writers' Festival*, a North Shore libraries partnership
 - Partnership programming with the West Vancouver Art Museum, including Art Talks and support for their *West Coast Modern Week*
 - *Friday Night Concerts*
 - *Big Ideas* lecture series, featuring Jody Wilson-Raybould, Dr. Melissa Lem, and a distinguished Indigenous panel on climate change
 - *Tech Talks* featuring science and tech speakers, including Bob McDonald

- expanded lending to include:
 - Lit Circle Kits for classes and book clubs
 - Build + Play kits
 - carbon dioxide monitors
 - light therapy lamps
 - Launchpad pre-loaded tablets for kids
- added an online archive of The Province, The Times Colonist, and The Vancouver Sun
- responded to changing user needs, with indoor, outdoor, virtual, and hybrid programs

2023 STRATEGIC INITIATIVES

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

Integrity

- facility renewal (funding dependent)
 - relocate Help Desk (2023) to improve customer experience and seating layout for large concerts and events
 - seismic upgrade to Mezzanine (late 2023/2024 completion)
- climate and sustainable operations
- expand demonstration elements for community rooftop garden
 - seek grant funding to enable our facility to divest from natural gas (estimated savings: 70 tonnes of GHGs annually)
 - purchase an electric vehicle to replace our gas-powered vehicle for library outreach and materials delivery to care homes
 - avoid waste and save significant cost by refurbishing rather than replacing our Automatic Materials Handling machine
- honouring reconciliation
 - improve the welcoming nature of our space for Indigenous patrons

Community

- analyze non-users / low-use portions of our community
- share space plan ideas with the community and revise as appropriate
- continue to expand outreach
- explore the feasibility of maintaining an in-Library community office

Inclusion

- undertake foundational EDI work for our workplace
- establish accessibility plan and committee (may be shared) in alignment with our values and new provincial legislation. Address known accessibility challenges:
 - accessible book drop installation (former manual book drop was up three stairs)
 - rooftop garden access (funding dependent)
- expand support to people living with dementia and their caregivers
- provide increased support for West Vancouver Schools French Immersion families

A Learning Culture

- launch community recording studio and a suite of programming to encourage creativity and self-expression
- update learning frameworks to inform service delivery
- explore programs/partnerships to support economic development and workforce skills
- signature program series, including
 - 'Big Ideas' lecture series
 - tech talks
 - Friday Night Concerts
- host year: North Shore Authors Collection
- continue to foster the love of reading and learning through high impact programs including major partnership events such as West Coast Modern Week and the North Shore Writers' Festival
- partner with West Vancouver Schools (WVS) on Successful Early Years to Kindergarten Transitions (SE2YK), School Library Card Project, Booktopia, DPAC EDI Committee, Summer Reading Club, Reading Link Challenge, and more

WEST VANCOUVER MEMORIAL LIBRARY

Net Divisional Expenses

	Budget 2023		Actual 2022		Actual 2021	
	%	\$	%	\$	%	\$
Revenue						
Administration	44.08%	202,100	43.36%	216,678	55.02%	199,844
Third Party	55.92%	256,404	56.64%	283,047	44.98%	163,355
	100.00%	458,504	100.00%	499,725	100.00%	363,199
Expenses						
Administration						
Salaries & Benefits	79.96%	292,650	83.69%	288,919	85.14%	295,814
Supplies & Other Expenses	14.52%	53,150	13.75%	47,463	10.59%	36,801
Professional & Consulting	0.87%	3,200	0.52%	1,800	0.58%	2,000
Recoveries & Allocations	4.64%	17,000	2.04%	7,036	3.69%	12,812
	100.00%	366,000	100.00%	345,218	100.00%	347,427
Service Delivery						
Salaries & Benefits	90.45%	3,701,155	90.82%	3,552,278	90.76%	3,298,222
Supplies & Other Expenses	9.55%	390,950	9.16%	358,387	9.24%	335,636
Recoveries & Allocations	0.00%	-	0.01%	574	0.00%	-
	100.00%	4,092,105	100.00%	3,911,239	100.00%	3,633,858
Operations Support						
Salaries & Benefits	70.32%	459,049	68.99%	445,590	69.86%	424,990
Supplies & Other Expenses	28.72%	187,478	30.04%	194,036	29.16%	177,427
Recoveries & Allocations	0.96%	6,237	0.97%	6,277	0.98%	5,940
	100.00%	652,764	100.00%	645,903	100.00%	608,357
Third Party						
Salaries & Benefits	30.75%	78,841	10.02%	24,921	11.97%	19,554
Supplies & Other Expenses	69.25%	177,563	89.98%	223,894	87.99%	143,738
Recoveries & Allocations	0.00%	-	0.00%	-	0.04%	64
	100.00%	256,404	100.00%	248,815	100.00%	163,356
Net Divisional Expenses						
Administration	3.34%	(163,900)	2.76%	(128,540)	3.36%	(147,583)
Service Delivery	83.36%	(4,092,105)	84.09%	(3,911,239)	82.78%	(3,633,858)
Operations Support	13.30%	(652,764)	13.89%	(645,903)	13.86%	(608,357)
Third Party	0.00%	-	-0.74%	34,232	0.00%	(1)
	100.00%	(4,908,769)	100.00%	(4,651,450)	100.00%	(4,389,799)



Asset Management and 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 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 assets

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.

The District's capital plan in the Five-Year Financial Plan indicates funding sources for all projects. However, starting 2021, the District implemented the "just-in-time strategy," which incorporates a multi-stage process of capital funding at the District. The volume of work and the broad range of projects included in the Capital Plan requires 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 Capital Plan is divided into two phases for Council approval - 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 later in the year, while others may need to be postponed.

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

	2023	2024	2025	2026	2027
PROJECT COSTS					
Current Year					
General Fund	23,398,719	26,999,823	17,937,790	18,221,702	11,736,045
Water Fund	8,125,000	23,020,000	9,050,000	10,005,000	10,803,650
Sewer & Drainage Fund	10,958,000	11,383,000	11,959,000	12,479,000	12,860,650
Cemetery Fund	-	450,000	99,450	50,000	50,000
Golf Fund	200,000	1,170,000	80,000	-	-
	42,681,719	63,022,823	39,126,240	40,755,702	35,450,345
Prior Year Approved Work In Progress (WIP)					
General Fund	24,519,109	-	-	-	-
Water Fund	7,304,199	-	-	-	-
Sewer & Drainage Fund	12,786,025	-	-	-	-
Cemetery Fund	172,358	-	-	-	-
Golf Fund	20,000	-	-	-	-
	44,801,691	-	-	-	-
Provisional Reserve Expenditures					
General Fund	40,082,233	41,104,191	42,597,756	45,029,379	54,481,332
Water Fund	11,424,276	11,424,276	11,316,374	11,160,734	11,113,925
Sewer & Drainage Fund	17,660,305	17,230,305	16,232,505	14,714,705	12,815,255
Solid Waste Fund	1,130,020	1,102,265	1,169,471	1,272,022	1,349,196
Cemetery Fund	2,310,722	1,595,287	1,591,504	1,698,445	1,817,408
Golf Fund	1,087,709	837,709	540,949	156,049	-
	73,695,266	73,294,033	73,448,559	74,031,335	81,577,116
Total Project Costs	161,178,676	136,316,856	112,574,799	114,787,037	117,027,461
FUNDING SOURCES					
Current Year					
General Fund					
Asset Maintenance Reserves	21,249,373	25,812,823	17,200,790	17,241,702	11,481,045
Community Amenity Contributions	800,000	-	-	-	-
Development Cost Charges	335,000	1,050,000	600,000	875,000	150,000
External Funding	559,346	137,000	137,000	105,000	105,000
Other Reserves	455,000	-	-	-	-
	23,398,719	26,999,823	17,937,790	18,221,702	11,736,045
Water Fund					
Asset Maintenance Reserve	7,900,000	22,800,000	8,807,903	9,755,640	10,546,809
Internal Equipment Recoveries	225,000	220,000	242,097	249,360	256,841
Grants / Other Outside Sources	-	-	-	-	-
	8,125,000	23,020,000	9,050,000	10,005,000	10,803,650
Sewer & Drainage Fund					
Asset Maintenance Reserve	10,733,000	11,163,000	11,730,800	12,250,800	12,632,450
Internal Equipment Recoveries	225,000	220,000	228,200	228,200	228,200
	10,958,000	11,383,000	11,959,000	12,479,000	12,860,650
Cemetery Fund					
Operations	-	450,000	99,450	50,000	50,000
Golf Fund					
Operations	200,000	1,170,000	80,000	-	-
	42,681,719	63,022,823	39,126,240	40,755,702	35,450,345
Committed Funds for Prior Year Approved WIP					
General Fund					
Asset Maintenance Reserves	12,016,967	-	-	-	-
Community Amenity Contributions	9,292,298	-	-	-	-
Development Cost Charges	919,318	-	-	-	-
External Funding	1,424,120	-	-	-	-
Other Reserves	866,407	-	-	-	-
	24,519,109	-	-	-	-
Water Fund - Asset Maintenance Reserve	7,304,199	-	-	-	-
Sewer & Drainage Fund - Asset Maintenance Reserve	12,786,025	-	-	-	-
Cemetery Fund - Cemetery Development Reserve	172,358	-	-	-	-
Golf Fund - Golf Development Reserve	20,000	-	-	-	-
	44,801,691	-	-	-	-
Provisional Reserve Transfers	73,695,266	73,294,033	73,448,559	74,031,335	81,577,116
Total Funding Sources	161,178,676	136,316,856	112,574,799	114,787,037	117,027,461
SURPLUS / SHORTFALL	-	-	-	-	-

FIVE-YEAR CAPITAL PLAN

General Fund Projects

	2023	2024	2025	2026	2027
Equipment	1,605,363	2,011,574	1,214,055	959,876	988,620
Prior Year Approved Work In Progress	1,255,688	-	-	-	-
	2,861,051	2,011,574	1,214,055	959,876	988,620
Facilities					
Major Projects					
Minor Renovations for District Facilities	250,000	250,000	250,000	250,000	250,000
Library Information/Help Desk	175,000	-	-	-	-
Elevator to Library Rooftop Parking	175,000	-	-	-	-
Furniture & Equipment Renewal	100,000	100,000	100,000	100,000	100,000
Multi Year Facilities Capital Renewal	7,510,356	10,839,924	4,459,569	5,747,345	1,613,231
Other Projects	135,000	-	-	-	-
Prior Year Approved Work In Progress	4,159,028	-	-	-	-
	12,504,384	11,189,924	4,809,569	6,097,345	1,963,231
Grounds and Parks					
Major Projects					
Gleneagles Community Centre Parking Lot Resurfacing	820,000	-	-	-	-
Sports Court Replacement	800,000	370,000	250,000	710,000	190,000
Slope Stabilization along Seaview Trail	480,000	-	-	-	-
Failing Trails & Trail Structures Replacement	335,000	200,000	100,000	375,000	150,000
Community Wildfire Plan Implementation	240,000	240,000	240,000	240,000	240,000
Waterfront Park Pier Repairs & Replacements	215,000	652,000	75,000	45,000	45,000
Horseshoe Bay Park Revitalization	200,000	-	-	-	-
Implementation of Shoreline Protection Projects	150,000	150,000	150,000	150,000	150,000
Playground Renewal & Replacement	150,000	400,000	300,000	250,000	120,000
Other Projects	240,000	2,639,000	3,295,000	1,485,000	425,000
Prior Year Approved Work In Progress	7,338,938	-	-	-	-
	10,968,938	4,651,000	4,410,000	3,255,000	1,320,000
Information Technology					
Major Projects					
Information Technology Infrastructure Replacement & Additions	350,000	400,000	400,000	400,000	400,000
Application Software Upkeep & Enhancements	300,000	300,000	300,000	300,000	300,000
Electronic Plan Review System	200,000	-	-	-	-
eDOCS migration to Sharepoint Online (SPO)	250,000	-	-	-	-
End-user Hardware & Software	100,000	100,000	100,000	100,000	100,000
Other Projects	365,000	58,700	228,000	5,865	31,036
Prior Year Approved Work In Progress	1,175,194	-	-	-	-
	2,740,194	858,700	1,028,000	805,865	831,036
Transportation Infrastructure					
Major Projects					
Road, Pavement, Cycling / Pedestrian, Transportation Support Infrastructure	4,457,000	4,920,375	4,428,384	4,539,094	4,652,571
Bridge & Structural Infrastructure	450,000	461,250	472,782	484,602	496,717
Other Projects	100,000	100,000	100,000	100,000	100,000
Prior Year Approved Work In Progress	9,111,951	-	-	-	-
	14,118,951	5,481,625	5,001,166	5,123,696	5,249,288
Vehicle Fleet	3,246,000	2,807,000	1,475,000	1,979,920	1,383,870
Prior Year Approved Work In Progress	1,478,310	-	-	-	-
	4,724,310	2,807,000	1,475,000	1,979,920	1,383,870
Provisional Reserve Expenditures	40,082,233	41,104,191	42,597,756	45,029,379	54,481,332
	88,000,061	68,104,014	60,535,546	63,251,081	66,217,377
FUNDING SOURCES					
Asset Maintenance Reserves	21,249,373	25,812,823	17,200,790	17,241,702	11,481,045
Community Amenity Contributions	800,000	-	-	-	-
Development Cost Charges	335,000	1,050,000	600,000	875,000	150,000
External Funding	559,346	137,000	137,000	105,000	105,000
Other Reserves	455,000	-	-	-	-
Prior Year Committed Funds	24,519,109	-	-	-	-
Provisional Reserve Transfers	40,082,233	41,104,191	42,597,756	45,029,379	54,481,332
	88,000,061	68,104,014	60,535,546	63,251,081	66,217,377
SURPLUS / SHORTFALL	-	-	-	-	-

FIVE-YEAR CAPITAL PLAN

Water, Sewer, Solid Waste, Cemetery & Golf

	2023	2024	2025	2026	2027
WATER UTILITY FUND					
Project Costs					
Annual Replacements Program	7,900,000	22,800,000	8,700,000	9,600,000	10,500,000
Equipment Renewals	225,000	220,000	350,000	405,000	303,650
Prior Year Approved Work in Progress	7,304,199	-	-	-	-
Provisional Reserve Expenditures	11,424,276	11,424,276	11,316,374	11,160,734	11,113,925
	26,853,475	34,444,276	20,366,374	21,165,734	21,917,575
Funding Sources					
Asset Maintenance Reserve	7,900,000	22,800,000	8,807,903	9,755,640	10,546,809
Internal Equipment Recoveries	225,000	220,000	242,097	249,360	256,841
Grants / Other Outside Sources	-	-	-	-	-
Prior Year Committed Funds	7,304,199	-	-	-	-
Provisional Reserve Transfers	11,424,276	11,424,276	11,316,374	11,160,734	11,113,925
	26,853,475	34,444,276	20,366,374	21,165,734	21,917,575
SEWER UTILITY FUND					
Project Costs					
Storm Improvements	5,491,000	5,711,000	5,939,000	6,177,000	6,424,000
Sanitary Replacements	5,242,000	5,452,000	5,670,000	5,897,000	6,133,000
Equipment Replacement	225,000	220,000	350,000	405,000	303,650
Prior Year Approved Work in Progress	12,786,025	-	-	-	-
Provisional Reserve Expenditures	17,660,305	17,230,305	16,232,505	14,714,705	12,815,255
	41,404,330	28,613,305	28,191,505	27,193,705	25,675,905
Funding Sources					
Asset Maintenance Reserve	10,733,000	11,163,000	11,730,800	12,250,800	12,632,450
Internal Equipment Recoveries	225,000	220,000	228,200	228,200	228,200
Prior Year Committed Funds	12,786,025	-	-	-	-
Provisional Reserve Transfers	17,660,305	17,230,305	16,232,505	14,714,705	12,815,255
	41,404,330	28,613,305	28,191,505	27,193,705	25,675,905
SOLID WASTE UTILITY FUND					
Project Costs					
Provisional Reserve Expenditures	1,130,020	1,102,265	1,169,471	1,272,022	1,349,196
	1,130,020	1,102,265	1,169,471	1,272,022	1,349,196
Funding Sources					
Provisional Reserve Transfers	1,130,020	1,102,265	1,169,471	1,272,022	1,349,196
	1,130,020	1,102,265	1,169,471	1,272,022	1,349,196
CEMETERY FUND					
Project Costs					
Capital Improvements	-	450,000	99,450	50,000	50,000
Prior Year Committed Funds	172,358	-	-	-	-
Provisional Reserve Expenditures	2,310,722	1,595,287	1,591,504	1,698,445	1,817,408
	2,483,080	2,045,287	1,690,954	1,748,445	1,867,408
Funding Sources					
Operations	-	450,000	99,450	50,000	50,000
Prior Year Committed Funds	172,358	-	-	-	-
Provisional Reserve Transfers	2,310,722	1,595,287	1,591,504	1,698,445	1,817,408
	2,483,080	2,045,287	1,690,954	1,748,445	1,867,408
GOLF FUND					
Project Costs					
Course Capital Improvement	200,000	1,170,000	80,000	-	-
Prior Year Committed Funds	20,000	-	-	-	-
Provisional Reserve Expenditures	1,087,709	837,709	540,949	156,049	-
	1,307,709	2,007,709	620,949	156,049	-
Funding Sources					
Operations	200,000	1,170,000	80,000	-	-
Prior Year Committed Funds	20,000	-	-	-	-
Provisional Reserve Transfers	1,087,709	837,709	540,949	156,049	-
	1,307,709	2,007,709	620,949	156,049	-

2023 CAPITAL PROGRAM

Program Summary

	Budget 2023	Funding Source							
		Asset Maintenance Reserves	Other Reserves	Community Amenity Contribution	External Funding	Development Cost Charges	Union of BC Municipalities Community Works Fund	Environmental Reserve	Public Art
Equipment	2,861,051	2,473,191	250	-	327,610	-	-	60,000	-
Current Year Projects	1,605,363	1,427,517	-	-	117,846	-	-	60,000	-
Prior Year Approved Work in Progress	1,255,688	1,045,674	250	-	209,764	-	-	-	-
Facilities	12,504,384	11,715,672	-	27,943	115,769	-	645,000	-	-
Current Year Projects	8,345,356	8,270,356	-	-	75,000	-	-	-	-
Prior Year Approved Work in Progress	4,159,028	3,445,316	-	27,943	40,769	-	645,000	-	-
Grounds and Parks	10,968,938	3,806,244	3,030	5,406,133	123,087	1,254,318	173,127	158,000	45,000
Current Year Projects	3,630,000	2,305,000	-	800,000	32,000	335,000	-	158,000	-
Prior Year Approved Work in Progress	7,338,938	1,501,244	3,030	4,606,133	91,087	919,318	173,127	-	45,000
Information Technology	2,740,194	2,715,194	-	-	25,000	-	-	-	-
Current Year Projects	1,565,000	1,540,000	-	-	25,000	-	-	-	-
Prior Year Approved Work in Progress	1,175,194	1,175,194	-	-	-	-	-	-	-
Transportation Infrastructure	14,118,951	8,311,729	-	4,658,222	1,149,000	-	-	-	-
Current Year Projects	5,007,000	4,907,000	-	-	100,000	-	-	-	-
Prior Year Approved Work in Progress	9,111,951	3,404,729	-	4,658,222	1,049,000	-	-	-	-
Vehicle Fleet	4,724,310	4,244,310	-	-	243,000	-	-	237,000	-
Current Year Projects	3,246,000	2,799,500	-	-	209,500	-	-	237,000	-
Prior Year Approved Work in Progress	1,478,310	1,444,810	-	-	33,500	-	-	-	-
Total									
Current Year Projects	23,398,719	21,249,373	-	800,000	559,346	335,000	-	455,000	-
Prior Year Approved Work in Progress	24,519,109	12,016,967	3,280	9,292,298	1,424,120	919,318	818,127	-	45,000
	47,917,828	33,266,340	3,280	10,092,298	1,983,466	1,254,318	818,127	455,000	45,000
Provisional Reserve Expenditures	40,082,233	49,933	30,647,290	7,737,189	-	-	209,333	745,000	693,489
Total	88,000,061	33,316,272	30,650,570	17,829,487	1,983,466	1,254,318	1,027,460	1,200,000	738,489

2023 CAPITAL PROGRAM

Equipment

	Budget 2023	Funding Source			
		Asset Maintenance Reserve	Other Reserves	External Funding	Environmental Reserve
PHASE 1 Current Year Projects					
Asset Preservation					
Library Services					
Library Collections - Core	315,420	315,420	-	-	-
Library Radio Frequency Identification Security Gates	17,332	17,332	-	-	-
Automated Material Handling Bin Replacement	14,000	14,000	-	-	-
Asset Preservation Total	346,752	346,752	-	-	-
Health & Safety					
Fire & Rescue Services					
Medical Equipment	84,000	84,000	-	-	-
	84,000	84,000	-	-	-
Parks, Culture & Community Services					
Access, Beach Safety & First Aid Equipment Replacement	8,400	8,400	-	-	-
	8,400	8,400	-	-	-
Health & Safety Total	92,400	92,400	-	-	-
Innovation					
Engineering & Transportation					
Electric Vehicle (EV) Charging Stations for Fleet	60,000	-	-	-	60,000
	60,000	-	-	-	60,000
Library Services					
Library Collections - Enhanced	66,346	-	-	66,346 ¹	-
	66,346	-	-	66,346	-
Police Services					
Police Video & Audio Access in Cells for Bail Hearings	10,000	10,000	-	-	-
	10,000	10,000	-	-	-
Innovation Total	136,346	10,000	-	66,346	60,000
Regular Asset Maintenance					
Fire & Rescue Services					
Fire Hose & Nozzle Equipment	100,000	100,000	-	-	-
Auto Extrication Equipment	65,000	65,000	-	-	-
Personal Protective Equipment	59,000	59,000	-	-	-
Respiratory Protection Equipment	56,000	56,000	-	-	-
Training Grounds Storage Container & Training Prop Supplies	24,000	24,000	-	-	-
	304,000	304,000	-	-	-
Library Services					
Library Collaborative Computing Software	13,000	13,000	-	-	-
	13,000	13,000	-	-	-
Parks, Culture & Community Services					
Fitness Centre Equipment Replacement	124,900	¹ 124,900	-	-	-
Retrofitting Collections Space in the basement of Gertrude Lawson House	40,000	40,000	-	-	-
	164,900	164,900	-	-	-
Police Services					
Police Firearm & Ballistic Equipment - Regular Replacement	95,000	95,000	-	-	-
Police Kit & Clothing - Regular Replacement	85,000	85,000	-	-	-
	180,000	180,000	-	-	-
Regular Asset Maintenance Total	661,900	661,900	-	-	-
Strategic Investment					
Fire & Rescue Services					
Communication & Radio Equipment	64,200	64,200	-	-	-
	64,200	64,200	-	-	-
Parks, Culture & Community Services					
Kitchen Walk-in Cooler	103,000	51,500	-	51,500 ²	-
Major Appliance & Kitchen Equipment Replacement	47,765	47,765	-	-	-
	150,765	99,265	-	51,500	-
Strategic Investment Total	214,965	163,465	-	51,500	-
PHASE 1 Current Year Projects Sub-Total	1,452,363	1,274,517	-	117,846	60,000

2023 CAPITAL PROGRAM

Equipment...continued

	Budget 2023	Funding Source			
		Asset Maintenance Reserve	Other Reserves	External Funding	Environmental Reserve
Prior Year Approved Work in Progress					
Legislative Services					
Clerk's Correspondence Project	250	-	250	-	-
	<u>250</u>	<u>-</u>	<u>250</u>	<u>-</u>	<u>-</u>
Corporate Services					
District Furniture Purchase & Replacement Plan	88,182	88,182	-	-	-
License Plate Reader	65,000	65,000	-	-	-
Furniture Renewal	548	548	-	-	-
	<u>153,730</u>	<u>153,730</u>	<u>-</u>	<u>-</u>	<u>-</u>
Engineering & Transportation					
Electric Vehicle Charging Stations	46,572	46,572	-	-	-
	<u>46,572</u>	<u>46,572</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fire & Rescue Services					
Community Wildfire Protection Plan Recommendation Implementation	283,144	206,341	-	76,803 ³	-
Fire Training Stacked Container Prop	183,506	183,506	-	-	-
Fire Hose & Nozzle Equipment (FP 2022)	116,000	116,000	-	-	-
Community Wildfire Plan Implementation (Community Resiliency Investment-434)	76,349	-	-	76,349 ³	-
Technical Rescue Equipment	40,852	40,852	-	-	-
Community Wildfire Plan Implementation (Community Resiliency Investment-551)	36,137	-	-	36,137 ³	-
Personal Protective Equipment	35,814	35,814	-	-	-
Respiratory Protection Equipment	35,650	35,650	-	-	-
Idle Reduction Technology for Engine	33,500	33,500	-	-	-
Fire Hose & Nozzle Equipment (FP 2021)	27,398	27,398	-	-	-
Digital Vehicular Repeater System Visual Indicators	17,000	17,000	-	-	-
Auto Extrication Equipment	14,100	14,100	-	-	-
Fuel Tank Upgrades	6,551	6,551	-	-	-
Medical Equipment	3,183	3,183	-	-	-
	<u>909,184</u>	<u>719,895</u>	<u>-</u>	<u>189,289</u>	<u>-</u>
Library Services					
Automated Material Handling Upgrade	12,767	12,767	-	-	-
	<u>12,767</u>	<u>12,767</u>	<u>-</u>	<u>-</u>	<u>-</u>
Parks, Culture & Community Services					
Special Event Equipment Replacement	34,276	34,276	-	-	-
Seniors' Activity Centre - Safe Outdoor Gathering Space	27,300	6,825	-	20,475 ²	-
Replace 3 Point Fertilizer Spreader	796	796	-	-	-
	<u>62,372</u>	<u>41,897</u>	<u>-</u>	<u>20,475</u>	<u>-</u>
Police Services					
Firearm & Ballistic Equipment Evergreening Project	53,910	53,910	-	-	-
Police Uniforms & Accessories	16,903	16,903	-	-	-
	<u>70,813</u>	<u>70,813</u>	<u>-</u>	<u>-</u>	<u>-</u>
Prior Year Approved Work in Progress Sub-Total	<u>1,255,688</u>	<u>1,045,674</u>	<u>250</u>	<u>209,764</u>	<u>-</u>
PHASE 2 Current Year Projects					
Innovation					
Corporate Services					
Library Shelving	80,000	80,000	-	-	-
Innovation Total	<u>80,000</u>	<u>80,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Regular Asset Maintenance					
Fire & Rescue Services					
Technical Rescue Equipment	73,000	73,000	-	-	-
Regular Asset Maintenance Total	<u>73,000</u>	<u>73,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
PHASE 2 Current Year Projects Sub-Total	<u>153,000</u>	<u>153,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current Year Projects Grand Total	<u>2,861,051</u>	<u>2,473,191</u>	<u>250</u>	<u>327,610</u>	<u>60,000</u>

¹ West Vancouver Memorial Library Foundation, Equity Grant from BC Provincial Government, and Friends of the West Vancouver Memorial Library.

² Seniors' Activity Centre Advisory Board.

³ Community Resiliency Investment (CRI) Program, Union of BC Municipalities (UBCM).

Note:

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2023 CAPITAL PROGRAM

Information Technology

	Budget 2023	Funding Source	
		Asset Maintenance Reserve	External Funding
PHASE 1 Current Year Projects			
Asset Preservation			
Police Services			
Police Virtual Hosts Replacement	60,000	60,000	-
Police Core Switches Replacement	25,000	25,000	-
Security Technology Assessment and Information Technology (IT) Roadmap	20,000	20,000	-
Police WiFi System Replacement	20,000	20,000	-
Asset Preservation Total	125,000	125,000	-
Regular Asset Maintenance			
Corporate Services			
Information Technology Infrastructure Replacement & Additions	350,000	350,000	-
End-user Hardware & Software	100,000	100,000	-
Activity Room AV & Sound System Upgrade	50,000	25,000	25,000 ¹
Sound System Replacement - Aquatic Center (Pool Area)	25,000	25,000	-
	525,000	500,000	25,000
Police Services			
Police IT Equipment - Regular Replacement	85,000	85,000	-
	85,000	85,000	-
Regular Asset Maintenance Total	610,000	585,000	25,000
Strategic Investment			
Corporate Services			
Application Software Upkeep & Enhancements	300,000	300,000	-
eDOCS migration to Sharepoint Online (SPO)	250,000	250,000	-
Electronic Plan review system	200,000	200,000	-
Strategic Investment Total	750,000	750,000	-
PHASE 1 Current Year Projects Sub-Total	1,485,000	1,460,000	25,000
Prior Year Approved Work in Progress			
Corporate Services			
Information Technology Infrastructure Replacement & Additions	379,834	379,834	-
Application Software Upkeep & Enhancements	347,500	347,500	-
End-User Hardware & Software	250,000	250,000	-
	977,334	977,334	-
Engineering & Transportation			
Data Acquisition - 2022 Orthophotos & 2022 Bare Earth Light Detection And Ranging	44,000	44,000	-
Asset Management Dashboards	30,000	30,000	-
	74,000	74,000	-
Financial Services			
JD Edwards (JDE) - Maintenance Connection Asset Management	62,613	62,613	-
	62,613	62,613	-
Police Services			
Replace Uninterrupted Power Supplies	25,300	25,300	-
Information Technology - Evergreening Project	18,099	18,099	-
E-Comm Transition to Transit Police Call Center & Digital Evidence Management System Build-up	13,255	13,255	-
Replace Unsupported Firewall	4,593	4,593	-
	61,247	61,247	-
Prior Year Approved Work in Progress Sub-Total	1,175,194	1,175,194	-

2023 CAPITAL PROGRAM

Information Technology

	Budget 2023	Funding Source	
		Asset Maintenance Reserve	External Funding
PHASE 2 Current Year Projects			
Regular Asset Maintenance			
Corporate Services			
District of West Vancouver Website Enhancements	80,000	80,000	-
Regular Asset Maintenance Total	80,000	80,000	-
PHASE 2 Current Year Projects Sub-Total	80,000	80,000	-
Current Year Projects Grand Total	2,740,194	2,715,194	25,000

¹ Seniors' Activity Centre Advisory Board.

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2023 CAPITAL PROGRAM

Vehicle Fleet

	Budget 2023	Funding Source		
		Asset Maintenance Reserve	External Funding	Environmental Reserve
PHASE 1 Current Year Projects				
Regular Asset Maintenance				
Engineering & Transportation				
Replace 2012 Equipment Trailer (Unit M067)	38,000	37,000	1,000 ¹	-
Front Bucket Replacement (Unit M056)	20,000	20,000	-	-
	<u>58,000</u>	<u>57,000</u>	<u>1,000</u>	<u>-</u>
Fire & Rescue Services				
Renew 2011 Chevy Suburban SUV (Unit F050)	123,000	84,000	10,000 ¹	29,000
	<u>123,000</u>	<u>84,000</u>	<u>10,000</u>	<u>29,000</u>
Parks, Culture & Community Services				
Replace 2001 Kubota Tractor (Unit P044)	165,000	164,000	1,000 ¹	-
Replace 2008 Toro Greensmaster (Unit GL32)	135,000	128,000	4,000 ¹	3,000
Replace 2009 GMC Sierra (Unit P013)	95,000	66,000	2,000 ¹	27,000
Replace 2010 GMC Canyon (Unit P022)	95,000	66,000	2,000 ¹	27,000
Replace 2010 Ford Ranger (Unit P007)	95,000	66,000	2,000 ¹	27,000
Replace 2008 Ford F-250 (Unit P020)	95,000	66,000	2,000 ¹	27,000
Replace 2013 John Deere Progator (Unit GL34)	80,000	78,500	1,500 ¹	-
Replace 2013 John Deere Progator (Unit C022)	80,000	78,500	1,500 ¹	-
Replace 2013 Toro 3500 Mower (Unit GL44)	75,000	73,000	2,000 ¹	-
Replace 2010 Toro 3500D Mower (Unit P054)	75,000	73,000	2,000 ¹	-
Replace Chipper (Unit P039)	65,000	65,000	-	-
Replace 2011 Toro Workman (Unit R041)	35,000	33,500	1,500 ¹	-
Replace 2009 Trailer Make-PJ (Unit P042)	25,000	24,000	1,000 ¹	-
	<u>1,115,000</u>	<u>981,500</u>	<u>22,500</u>	<u>111,000</u>
Police Services				
Replace 2011 Chevrolet Tahoe (Unit V014)	135,000	106,000	1,000 ¹	28,000
Replace 2019 Ford Explorer Interceptor (Unit V008)	122,000	119,500	2,500 ¹	-
Replace 2020 Ford Explorer Interceptor (Unit V006)	122,000	119,500	2,500 ¹	-
Replace 2020 Ford Explorer Interceptor (Unit V003)	110,000	80,000	30,000 ²	-
Lease Buyout - 2019 Honda Odyssey (Unit V019)	23,000	23,000	-	-
	<u>512,000</u>	<u>448,000</u>	<u>36,000</u>	<u>28,000</u>
Regular Asset Maintenance Total	<u>1,808,000</u>	<u>1,570,500</u>	<u>69,500</u>	<u>168,000</u>
Strategic Investment				
Engineering & Transportation				
Acquisition of Electric Vehicle (EV) Truck	95,000	66,000	-	29,000
	<u>95,000</u>	<u>66,000</u>	<u>-</u>	<u>29,000</u>
Strategic Investment Total	<u>95,000</u>	<u>66,000</u>	<u>-</u>	<u>29,000</u>
PHASE 1 Current Year Projects Sub-Total	<u>1,903,000</u>	<u>1,636,500</u>	<u>69,500</u>	<u>197,000</u>
Prior Year Approved Work in Progress				
Corporate Services				
Replace 2012 Ford Fusion (Unit M050)	80,000	78,500	1,500 ¹	-
Replace 2010 Ford E-250 Van (Unit M043)	11,365	11,365	-	-
	<u>91,365</u>	<u>89,865</u>	<u>1,500</u>	<u>-</u>
Engineering & Transportation				
Replace Service Truck (Unit M024)	84,989	84,989	-	-
Replace 3/4 Ton Pick-up (Unit M027)	60,000	60,000	-	-
Replace Kubota Mower (Unit P066)	60,000	60,000	-	-
Acquisition of a Pick-up	4,336	4,336	-	-
	<u>209,325</u>	<u>209,325</u>	<u>-</u>	<u>-</u>
Fire & Rescue Services				
Utility Terrain Vehicle & Trailer	75,000	75,000	-	-
Structural Protection Unit Type II	6,807	6,807	-	-
	<u>81,807</u>	<u>81,807</u>	<u>-</u>	<u>-</u>

2023 CAPITAL PROGRAM

Vehicle Fleet...continued

	Budget 2023	Funding Source		
		Asset Maintenance Reserve	External Funding	Environmental Reserve
Library Services				
Replace 2008 Honda Fit (Unit L001)	55,000	54,000	1,000 ¹	-
	<u>55,000</u>	<u>54,000</u>	<u>1,000</u>	<u>-</u>
Parks, Culture & Community Services				
Replace 2006 GMC Dump with Crane (Unit P019)	250,000	240,000	10,000 ¹	-
Replace 2004 Toro Greensmaster (Unit GL42)	110,000	105,000	5,000 ¹	-
Replace 2009 GMC Savana Service Van (Unit P016)	100,000	98,000	2,000 ¹	-
Replace 2011 Toro 3505-D Ride-on Mower (Unit P050)	60,000	57,500	2,500 ¹	-
Replace 2003 Workman 4200-4WD Toro (Unit GL37)	55,000	53,500	1,500 ¹	-
Replace 2011 Smithco Greens Roller (Unit GL01)	35,000	34,000	1,000 ¹	-
Replace Single Axle Dump Truck (Unit P003)	30,809	30,809	-	-
Replace 2003 John Deere Progator (Unit A004)	30,000	28,500	1,500 ¹	-
Replace All Terrain Vehicle (Unit P069)	3,879	3,879	-	-
	<u>674,688</u>	<u>651,188</u>	<u>23,500</u>	<u>-</u>
Planning & Development Services				
Replace Hybrid Sedan (Unit P024)	55,625	55,625	-	-
	<u>55,625</u>	<u>55,625</u>	<u>-</u>	<u>-</u>
Police Services				
Replace 2013 GMC Yukon - Admin (Unit V083)	110,500	108,000	2,500 ¹	-
Replace 2016 Ford Explorer Interceptor (Unit V021)	100,000	97,500	2,500 ¹	-
Replace 2018 Chevrolet Tahoe (Unit V001)	100,000	97,500	2,500 ¹	-
	<u>310,500</u>	<u>303,000</u>	<u>7,500</u>	<u>-</u>
Prior Year Approved Work in Progress Sub-Total	<u>1,478,310</u>	<u>1,444,810</u>	<u>33,500</u>	<u>-</u>
PHASE 2 Current Year Projects				
Regular Asset Maintenance				
Fire & Rescue Services				
F044 Renewal - Replace 2005 Pumper Engine	950,000	925,000	25,000 ¹	-
F039 Renewal	123,000	113,000	10,000 ¹	-
Wildland Trailer Renewal with Urban Structure Protection Unit	90,000	90,000	-	-
Regular Asset Maintenance Total	<u>1,163,000</u>	<u>1,128,000</u>	<u>35,000</u>	<u>-</u>
Strategic Investment				
Parks, Culture & Community Services				
Seniors' Activity Centre Refrigerated Van	105,000	-	105,000 ³	-
	<u>105,000</u>	<u>-</u>	<u>105,000</u>	<u>-</u>
Planning & Development Services				
Acquisition of Arborist Electric Vehicle (EV)	75,000	35,000	-	40,000
	<u>75,000</u>	<u>35,000</u>	<u>-</u>	<u>40,000</u>
Strategic Investment Total	<u>180,000</u>	<u>35,000</u>	<u>105,000</u>	<u>40,000</u>
PHASE 2 Current Year Projects Sub-Total	<u>1,343,000</u>	<u>1,163,000</u>	<u>140,000</u>	<u>40,000</u>
Current Year Projects Grand Total	<u>4,724,310</u>	<u>4,244,310</u>	<u>243,000</u>	<u>237,000</u>

¹ Estimated disposal proceeds.

² Insurance Corporation of British Columbia (ICBC) settlement.

³ In-Home Support Pilot Project stream of the Age Well at Home initiative, the Government of Canada.

Note:

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2023 CAPITAL PROGRAM

Facilities Maintenance

	Budget 2023	Funding Source			
		Asset Maintenance Reserve	Community Amenity Contribution	External Funding	Union of BC Municipalities Community Works Fund
PHASE 1 Current Year Projects					
Asset Preservation					
Corporate Services					
Multi-Year Capital Renewal Plan - Operations Centre - Main Building	1,418,490	1,418,490	-	-	-
Multi-Year Capital Renewal Plan - Fire Hall #1	958,489	958,489	-	-	-
Multi-Year Capital Renewal Plan - Ice Arena	831,090	831,090	-	-	-
Multi-Year Capital Renewal Plan - Memorial Library	577,499	577,499	-	-	-
Multi-Year Capital Renewal Plan - Gleneagles Community Centre	481,044	481,044	-	-	-
Multi-Year Capital Renewal Plan - Fire Hall #3	415,242	415,242	-	-	-
Multi-Year Capital Renewal Plan - Fire Hall #2	263,326	263,326	-	-	-
Multi-Year Capital Renewal Plan - Ambleside Fieldhouse & Washroom	217,644	217,644	-	-	-
Multi-Year Capital Renewal Plan - Ambleside Par 3	195,921	195,921	-	-	-
Multi-Year Capital Renewal Plan - Operations Centre - Small Motor Repair Shop	188,571	188,571	-	-	-
Multi-Year Capital Renewal Plan - West Vancouver Aquatic Centre	161,583	161,583	-	-	-
Multi-Year Capital Renewal Plan - Dunderave By the Sea Preschool	141,449	141,449	-	-	-
Multi-Year Capital Renewal Plan - Seniors' Activity Centre	133,757	133,757	-	-	-
Multi-Year Capital Renewal Plan - West Vancouver Child Development	130,954	130,954	-	-	-
Multi-Year Capital Renewal Plan - West Vancouver Community Centre	77,229	77,229	-	-	-
Multi-Year Capital Renewal Plan - Gordon House Daycare	65,916	65,916	-	-	-
Multi-Year Capital Renewal Plan - Operations Centre - Paint Shop	60,700	60,700	-	-	-
Multi-Year Capital Renewal Plan - Dunderave Park Concession & Washroom	53,216	53,216	-	-	-
Multi-Year Capital Renewal Plan - Larson Bay Washrooms	49,074	49,074	-	-	-
Multi-Year Capital Renewal Plan - Operations Centre - Forestry Building	37,884	37,884	-	-	-
Multi-Year Capital Renewal Plan - Operations Centre - Salt Storage Shed	34,856	34,856	-	-	-
Multi-Year Capital Renewal Plan - Operations Centre- Park Mower Shed	25,827	25,827	-	-	-
Multi-Year Capital Renewal Plan - Ambleside Childcare	13,827	13,827	-	-	-
Multi-Year Capital Renewal Plan - John Lawson Park Washroom	7,662	7,662	-	-	-
Multi-Year Capital Renewal Plan - Whytecliff Park Washroom - Upper	6,559	6,559	-	-	-
Asset Preservation Total	6,547,809	6,547,809	-	-	-
Regular Asset Maintenance					
Corporate Services					
Library Information/Help Desk	175,000	175,000	-	-	-
Furniture & Equipment Renewal	100,000	100,000	-	-	-
Library South Mezzanine Upgrade - Planning	15,000	15,000	-	-	-
Regular Asset Maintenance Total	290,000	290,000	-	-	-
Strategic Investment					
Corporate Services					
Minor Renovations for District Facilities	250,000	250,000	-	-	-
Gleneagles Storage Container	30,000	30,000	-	-	-
Impounded Car Storage Compound	15,000	15,000	-	-	-
Strategic Investment Total	295,000	295,000	-	-	-
PHASE 1 Current Year Projects Sub-Total	7,132,809	7,132,809	-	-	-
Prior Year Approved Work in Progress					
Corporate Services					
Multi-Year Capital Renewal Plan - West Vancouver Aquatic Centre (FP 2022)	667,905	667,905	-	-	-
Multi-Year Capital Renewal Plan - Fire Hall # 4 - British Properties	345,899	345,899	-	-	-
Multi-Year Capital Renewal Plan - West Vancouver Community Centre	327,240	327,240	-	-	-
Multi-Year Capital Renewal Plan - Memorial Library	312,843	312,843	-	-	-
Multi-Year Capital Renewal Plan - Fire Hall # 3 - Caulfeild	282,250	-	-	-	282,250
Multi-Year Capital Renewal Plan - Fire Hall # 1 (FP 2022)	279,983	-	-	-	279,983
Multi-Year Capital Renewal Plan - Ambleside Park Concession & Washrooms	268,223	268,223	-	-	-
Multi-Year Capital Renewal Plan - Fire Hall # 2 - Gleneagles Public Safety Building	211,549	128,782	-	-	82,767
Multi-Year Capital Renewal Plan - Hugo Ray Park Caretaker Residence & Washroom	155,551	155,551	-	-	-
West Vancouver Aquatic Centre - Exterior South Wall Repairement	150,000	150,000	-	-	-
Multi-Year Capital Renewal Plan - Seniors' Activity Centre	143,630	143,630	-	-	-
Multi-Year Capital Renewal Plan - West Vancouver Aquatic Centre (FP 2021)	142,090	142,090	-	-	-
Multi-Year Capital Renewal Plan - Gertrude Lawson Museum & Archives	102,328	102,328	-	-	-
Gleneagles Community Centre - Boiler Replacement	100,000	100,000	-	-	-
Multi-Year Capital Renewal Plan - Gleneagles Golf Clubhouse	95,527	95,527	-	-	-
Whytecliff Lower Washroom Demolition	88,180	88,180	-	-	-
Multi-Year Capital Renewal Plan - West Vancouver Community Centre - Washrooms & Change Rooms	81,520	81,520	-	-	-
Multi-Year Capital Renewal Plan - Ambleside Park Lock Up	46,734	46,734	-	-	-
Multi-Year Capital Renewal Plan - Dunderave Park Concession & Washroom	46,379	46,379	-	-	-
Multi-Year Capital Renewal Plan - Whytecliff Park Concession	45,383	45,383	-	-	-
Dunderave Lifeguard Safety Building Replacement	45,000	45,000	-	-	-
Multi-Year Capital Renewal Plan - Fire Hall # 1 (FP 2021)	43,212	43,212	-	-	-
Ferry Building Restoration	40,769	-	-	40,769 ²	-
Install Storage Room in Parkade for Police Services	32,503	32,503	-	-	-
Police Community Services & Freedom of Information Office Renovation	30,000	30,000	-	-	-
Navy Jack House	27,943	-	27,943	-	-
Multi-Year Capital Renewal Plan - Ice Arena	26,546	26,546	-	-	-
Multi-Year Capital Renewal Plan - Ambleside Fieldhouse & Washroom	19,841	19,841	-	-	-
Prior Year Approved Work in Progress Sub-Total	4,159,028	3,445,316	27,943	40,769	645,000

2023 CAPITAL PROGRAM

Facilities Maintenance...continued

	Budget 2023	Funding Source			
		Asset Maintenance Reserve	Community Amenity Contribution	External Funding	Union of BC Municipalities Community Works Fund
PHASE 2 Current Year Projects					
Asset Preservation					
Corporate Services					
Multi-Year Capital Renewal Plan - Parkade & Central Plant	602,563	602,563	-	-	-
Multi-Year Capital Renewal Plan - Fire Hall #4	225,011	225,011	-	-	-
Multi-Year Capital Renewal Plan - Gleneagles Golf Clubhouse	115,249	115,249	-	-	-
Multi-Year Capital Renewal Plan - Ambleside Concession/Washroom	19,724	19,724	-	-	-
Asset Preservation Total	962,547	962,547	-	-	-
Health & Safety					
Corporate Services					
Elevator to Library Rooftop Parking	175,000	100,000	-	75,000 ¹	-
Health & Safety Total	175,000	100,000	-	75,000	-
Regular Asset Maintenance					
Corporate Services					
Purchasing Office Renovation at the Operations Centre	75,000	75,000	-	-	-
Regular Asset Maintenance Total	75,000	75,000	-	-	-
PHASE 2 Current Year Projects Sub-Total	1,212,547	1,137,547	-	75,000	-
Current Year Projects Grand Total	12,504,384	11,715,672	27,943	115,769	645,000

¹ Enabling Accessibility Funds (EAF), Employment and Social Development Canada (ESDC).

² Community, Culture and Recreation Infrastructure, Investing in Canada Infrastructure Program - British Columbia.

Note:

The 2023 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 later in 2023 depending on the progress of Phase 1 projects, capacity, and incremental funding available for capital initiatives.

2023 CAPITAL PROGRAM

Grounds & Parks

	Budget 2023	Funding Source							
		Asset Maintenance Reserve	Other Reserves	Community Amenity Contribution	External Funding	Development Cost Charges	Union of BC Municipalities Community Works Fund	Environmental Reserve	Public Art
PHASE 1 Current Year Projects									
Asset Preservation									
Corporate Services									
Gleneagles Community Centre Parking Lot Resurfacing	820,000	820,000	-	-	-	-	-	-	-
	<u>820,000</u>	<u>820,000</u>	-	-	-	-	-	-	-
Parks, Culture & Community Services									
Sports Court Replacement	800,000	-	-	800,000	-	-	-	-	-
Failing Trails & Trail Structures Replacement	335,000	-	-	-	-	335,000	-	-	-
Waterfront Park Pier Repairs & Replacements	215,000	215,000	-	-	-	-	-	-	-
Horseshoe Bay Park Revitalization	200,000	200,000	-	-	-	-	-	-	-
Failing Park Infrastructure Replacement	90,000	90,000	-	-	-	-	-	-	-
Park Drainage & Irrigation Replacement	50,000	50,000	-	-	-	-	-	-	-
Trail Signage Replacement	25,000	25,000	-	-	-	-	-	-	-
	<u>1,715,000</u>	<u>580,000</u>	-	<u>800,000</u>	-	<u>335,000</u>	-	-	-
Asset Preservation Total	2,535,000	1,400,000	-	800,000	-	335,000	-	-	-
Health & Safety									
Parks, Culture & Community Services									
Slope Stabilization along Seaview Trail	480,000	480,000	-	-	-	-	-	-	-
Golf Course Safety Netting, Fencing & Pathway Replacement	35,000	35,000	-	-	-	-	-	-	-
	<u>515,000</u>	<u>515,000</u>	-	-	-	-	-	-	-
Health & Safety Total	515,000	515,000	-	-	-	-	-	-	-
Regular Asset Maintenance									
Parks, Culture & Community Services									
Playground Renewal & Replacement	150,000	150,000	-	-	-	-	-	-	-
	<u>150,000</u>	<u>150,000</u>	-	-	-	-	-	-	-
Regular Asset Maintenance Total	150,000	150,000	-	-	-	-	-	-	-
Strategic Investment									
Parks, Culture & Community Services									
Implementation of Shoreline Protection Projects	150,000	-	-	-	-	-	-	150,000	-
	<u>150,000</u>	-	-	-	-	-	-	<u>150,000</u>	-
Strategic Investment Total	150,000	-	-	-	-	-	-	150,000	-
PHASE 1 Current Year Projects Sub-Total	3,350,000	2,065,000	-	800,000	-	335,000	-	150,000	-
Prior Year Approved Work in Progress									
Parks, Culture & Community Services									
Horseshoe Bay Park Revitalization	2,569,280	-	-	2,569,280	-	-	-	-	-
A Place for Sports	2,000,000	-	-	2,000,000	-	-	-	-	-
Failing Trails & Trail Structures Replacement (FP 2022)	315,129	-	-	-	-	315,129	-	-	-
Sport Field Drainage & Irrigation Replacement	286,000	-	-	-	-	286,000	-	-	-
Trail Partnership With Recreational Trail Groups (FP 2022)	185,000	185,000	-	-	-	-	-	-	-
Community Wildfire Plan Implementation (FP 2021)	182,173	91,087	-	-	91,087 ²	-	-	-	-
Sport Courts Replacement (FP 2022)	160,156	160,156	-	-	-	-	-	-	-
Failing Trails & Trail Structures Replacement (FP 2021)	158,988	-	-	-	-	158,988	-	-	-
Waterfront Park Pier Repairs & Replacements	132,740	132,740	-	-	-	-	-	-	-
Phased Recycling in Parks (Garbage/Recycle Receptacles)	124,000	124,000	-	-	-	-	-	-	-
Brothers Creek Bridge Replacement	105,132	-	-	-	-	105,132	-	-	-
Sports Field Lights, Fencing & Backstop Replacements	100,000	100,000	-	-	-	-	-	-	-
Sport Courts Replacement (FP 2021)	92,527	-	-	-	-	-	92,527	-	-
Community Wildfire Plan Implementation (FP 2022)	90,000	90,000	-	-	-	-	-	-	-
Park Drainage & Irrigation Replacement	80,000	80,000	-	-	-	-	-	-	-
Failing Park Infrastructure Replacement	78,855	78,855	-	-	-	-	-	-	-
Underground Park Utility Systems	75,000	75,000	-	-	-	-	-	-	-
Water Features Replacement	60,000	60,000	-	-	-	-	-	-	-
Capilano Pacific Trail - Trail Restoration Feasibility Study & Detailed Design	54,069	-	-	-	-	54,069	-	-	-
Slope Stabilization along Seaview Trail (FP 2021)	50,000	50,000	-	-	-	-	-	-	-
Slope Stabilization along Seaview Trail (FP 2022)	50,000	50,000	-	-	-	-	-	-	-
Sport Courts Replacement (FP 2020)	48,222	-	-	-	-	-	48,222	-	-
Parking Area & Road Replacement	42,280	42,280	-	-	-	-	-	-	-
Trail Partnership With Recreational Trail Groups (FP 2021)	40,369	40,369	-	-	-	-	-	-	-
Continued Initial Funding for West Vancouver Secondary School Artificial Turf Field & Track	39,184	39,184	-	-	-	-	-	-	-
Navy Jack Park Improvements	36,853	-	-	36,853	-	-	-	-	-
West Vancouver Secondary School Track Artificial Field	32,378	-	-	-	-	-	32,378	-	-
Golf Course Safety Netting, Fencing & Pathway Replacement	30,000	30,000	-	-	-	-	-	-	-
Kiosks & Interpretive Signage Replacement	28,787	28,787	-	-	-	-	-	-	-
Trail Signage Replacement (FP 2022)	25,000	25,000	-	-	-	-	-	-	-
Public Art for Police Services Municipal Hall Building	25,000	-	-	-	-	-	-	-	25,000
Public Art at Navy Jack Point Park & Weston Park	20,000	-	-	-	-	-	-	-	20,000
Indigenous Signage	10,000	10,000	-	-	-	-	-	-	-
Trail Signage Replacement (FP 2021)	8,786	8,786	-	-	-	-	-	-	-
Decommissioning & Securing of Capilano Trail Landslide Area	3,030	-	3,030	-	-	-	-	-	-
	<u>7,338,938</u>	<u>1,501,244</u>	<u>3,030</u>	<u>4,606,133</u>	<u>91,087</u>	<u>919,318</u>	<u>173,127</u>	-	<u>45,000</u>
Prior Year Approved Work in Progress Sub-Total	7,338,938	1,501,244	3,030	4,606,133	91,087	919,318	173,127	-	45,000

2023 CAPITAL PROGRAM

Grounds & Parks...continued

	Budget 2023	Funding Source							
		Asset Maintenance Reserve	Other Reserves	Community Amenity Contribution	External Funding	Development Cost Charges	Union of BC Municipalities Community Works Fund	Environmental Reserve	Public Art
PHASE 2 Current Year Projects									
Health & Safety									
Parks, Culture & Community Services									
Community Wildfire Plan Implementation	240,000	240,000	-	-	-	-	-	-	-
Health & Safety Total	240,000	240,000	-	-	-	-	-	-	-
Regular Asset Maintenance									
Parks, Culture & Community Services									
Swy-Wee Creek Stormwater Retention Wetland Restoration Project	40,000	-	-	-	32,000 ¹	-	-	8,000	-
Regular Asset Maintenance Total	40,000	-	-	-	32,000	-	-	8,000	-
PHASE 2 Current Year Projects Sub-Total	280,000	240,000	-	-	32,000	-	-	8,000	-
Current Year Projects Grand Total	10,968,938	3,806,244	3,030	5,406,133	123,087	1,254,318	173,127	158,000	45,000

¹ Natural Infrastructure Fund, the Government of Canada.

² Community Resiliency Investment (CRI) Program, Union of BC Municipalities (UBCM).

Note:

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2023 CAPITAL PROGRAM

Transportation Infrastructure

	Budget 2023	Funding Source		
		Asset Maintenance Reserve	Community Amenity Contribution	External Funding
PHASE 1 Current Year Projects				
Health & Safety				
Engineering & Transportation				
Transit Related Road Improvements Program (TRRIP) - TransLink Co-Funded Projects	100,000	50,000	-	50,000 ¹
Health & Safety Total	100,000	50,000	-	50,000
Regular Asset Maintenance				
Engineering & Transportation				
Transportation Support Infrastructure - Traffic Signals - 31st & Marine	505,000	505,000	-	-
Roads & Pavement Infrastructure - Highland Drive - Cross Creek Road to Burnside Road	470,000	470,000	-	-
Roads & Pavement Infrastructure - Caulfeild Drive - Birchfeild Place To Meadfeild Road to Rutland Drive	345,000	345,000	-	-
Roads & Pavement Infrastructure - Inglewood Avenue - 11th Street to Aubeneau Crescent	275,000	275,000	-	-
Roads & Pavement Infrastructure - 2023 / 2024 Advanced Planning & Design	250,000	250,000	-	-
Bridge & Structural Infrastructure - Bridge Design - Nelson Canyon Bridge Analysis	230,000	230,000	-	-
Roads & Pavement Infrastructure - Duchess Avenue - 12th Street to 13th Street	200,000	200,000	-	-
Roads & Pavement Infrastructure - 2023 Hot Patch Program	150,000	150,000	-	-
Roads & Pavement Infrastructure - 2022 Deficiencies	75,000	75,000	-	-
Roads & Pavement Infrastructure - Meadfield Subdivision Phase 4	75,000	75,000	-	-
Transportation Support Infrastructure - School Site Safety Audit Program	50,000	50,000	-	-
Bridge & Structural Infrastructure - Bridge Design - Keith Road Bridge Feasibility Study	50,000	50,000	-	-
Transportation Support Infrastructure - Traffic Studies & Counts	50,000	50,000	-	-
Roads & Pavement Infrastructure - 2023 Request for Services	50,000	50,000	-	-
Transportation Support Infrastructure - Pole Painting	27,000	27,000	-	-
Transportation Support Infrastructure - Traffic Signals - Software	25,000	25,000	-	-
Bridge & Structural Infrastructure - Bridge Design - Keith Place Bridge Feasibility Study	20,000	20,000	-	-
Regular Asset Maintenance Total	2,847,000	2,847,000	-	-
Strategic Investment				
Engineering & Transportation				
Active Transportation Infrastructure - Sidewalk Design - Mathers Avenue - 21st to 27th	60,000	30,000	-	30,000 ²
Active Transportation Infrastructure - Cycling Wayfinding	50,000	50,000	-	-
Active Transportation Infrastructure - Mobility Initiatives	50,000	50,000	-	-
Active Transportation Infrastructure - Sidewalk Design - 20th: Gordon Avenue to Marine Drive	18,000	9,000	-	9,000 ²
Active Transportation Infrastructure - Sidewalk Design - Gordon Avenue - 20th to 21st	12,000	6,000	-	6,000 ²
Active Transportation Infrastructure - Pedestrian Safety Upgrades	10,000	5,000	-	5,000 ²
Strategic Investment Total	200,000	150,000	-	50,000
PHASE 1 Current Year Projects Sub-Total	3,147,000	3,047,000	-	100,000
Prior Year Approved Work in Progress				
Engineering & Transportation				
Horseshoe Bay Streetscape Improvements	4,658,222	-	4,658,222	-
Roads & Pavement Infrastructure - Marine Drive, Marine Drive round-about at Nelson Avenue to Ealgeridge Drive	474,854	474,854	-	-
Active Transportation Infrastructure - 31st - Westmount Active Transportation Upgrades	419,503	140,503	-	279,000 ⁴
Roads & Pavement Infrastructure - 27th Street - Mathers Avenue to 28th Street, Ottawa Avenue -25th to 26th Street, 26th Street -Nelson Avenue to Ottawa Avenue	325,000	325,000	-	-
Active Transportation Infrastructure - Mathers Avenue Multi-Use Pathway	299,763	149,763	-	150,000 ⁴
Bridge & Structural Infrastructure - Keith Road Bridge Design	248,110	248,110	-	-
Active Transportation Infrastructure - Marine Drive Bike Lanes - East of Lion Gate Bridge	241,819	26,819	-	215,000 ⁴
Active Transportation Infrastructure - Sidewalk Design and Installation	216,095	106,095	-	110,000 ⁴
Roads & Pavement Infrastructure - 2022 / 2023 Advance Planning	200,000	200,000	-	-
Roads & Pavement Infrastructure - 11th Street - Duchess to Fulton	165,000	165,000	-	-
Keith Road Bridge Design	162,016	162,016	-	-
Roads & Pavement Infrastructure - 2023 Advance Planning & Design	150,000	150,000	-	-
Roads & Pavement Infrastructure - Marine Drive, Telegraph Trail	140,090	140,090	-	-
Bridge & Structural Infrastructure - Slope Stability Improvements (FP 2021)	120,780	120,780	-	-
Pole Replacement	115,000	115,000	-	-
Active Transportation Infrastructure - Marine Drive Separated Bike Lanes - 26th to 31st Streets	111,001	36,001	-	75,000 ⁴
Active Transportation Infrastructure - Mobility Initiatives	100,000	100,000	-	-
Transit Related Road Improvements Program (TRRIP)	100,000	50,000	-	50,000 ⁵
Local Area Planning	88,625	88,625	-	-
Bus Speed & Reliability Improvement	85,000	10,000	-	75,000 ⁴
Roads & Pavement Infrastructure - Bayridge Avenue, Viewridge Place	80,000	80,000	-	-
Active Transportation Infrastructure- Marine Drive & 31st Intersection Improvement Design	75,000	-	-	75,000 ⁴
Bridge & Structural Infrastructure - Slope Stability Improvements (FP 2022)	75,000	75,000	-	-
Marine Drive & 31st Redesign	66,016	66,016	-	-
Road Improvements - 31st Westmount: Five Creeks Flood Protection	59,323	59,323	-	-
2022 Roads Design	49,075	49,075	-	-
Ottawburn & Palmerston Lane Paving	47,334	47,334	-	-
Roads & Pavement Infrastructure - 2022 Safety Program	45,178	45,178	-	-
Slow Street Pilot	42,351	22,351	-	20,000 ³
Traffic Studies & Counts	37,740	37,740	-	-
Railway Crossing Upgrades	23,799	23,799	-	-
Roads & Pavement Infrastructure - 2022 Hot Patch Program	19,963	19,963	-	-
Roads & Pavement Infrastructure - St. Andrews Place	16,094	16,094	-	-
Active Transportation Infrastructure - Bike Rack Installation - District-Wide	15,000	15,000	-	-
Active Transportation Infrastructure - Cycling Wayfinding	15,000	15,000	-	-
Transportation Support Infrastructure - Traffic Studies & Counts	15,000	15,000	-	-
Bridge & Structural Infrastructure - Nelson Canyon Bridge Inspection	9,200	9,200	-	-
Prior Year Approved Work in Progress Sub-Total	9,111,951	3,404,729	4,658,222	1,049,000

2023 CAPITAL PROGRAM

Transportation Infrastructure...continued

	Budget 2023	Funding Source		
		Asset Maintenance Reserve	Community Amenity Contribution	External Funding
PHASE 2 Current Year Projects				
Regular Asset Maintenance				
Engineering & Transportation				
Roads & Pavement Infrastructure - Taylor Way - Highway 1 to Round-About (Stevens Drive / Southborough Drive)	520,000	520,000	-	-
Roads & Pavement Infrastructure - Hadden Drive - Highway 1 to Stevens Drive	410,000	410,000	-	-
Bridge & Structural Infrastructure - Slope Stability Improvements	65,000	65,000	-	-
Bridge & Structural Infrastructure - Rehabilitation & Maintenance of Bridges	50,000	50,000	-	-
Bridge & Structural Infrastructure - Slope Stability Improvements - Slope Policy	35,000	35,000	-	-
Regular Asset Maintenance Total	1,080,000	1,080,000	-	-
Strategic Investment				
Engineering & Transportation				
Transportation Support Infrastructure - Intersection Safety Improvements	360,000	360,000	-	-
Active Transportation Infrastructure - Sidewalk Construction	200,000	200,000	-	-
Active Transportation Infrastructure - Cycling Network Plan	75,000	75,000	-	-
Active Transportation Infrastructure - Pedestrian Safety Upgrades	50,000	50,000	-	-
Active Transportation Infrastructure - North Shore Transportation Survey	50,000	50,000	-	-
Transportation Support Infrastructure - Traffic Studies & Counts	25,000	25,000	-	-
Active Transportation Infrastructure - Crosswalk Rectangular Rapid Flashing Beacons	20,000	20,000	-	-
Strategic Investment Total	780,000	780,000	-	-
PHASE 2 Current Year Projects Sub-Total	1,860,000	1,860,000	-	-
Current Year Projects Grand Total	14,118,951	8,311,729	4,658,222	1,149,000

¹ Transit Related Road Improvements Program (TRRIP), TransLink.

² Major Road Network and Bike (MRNB) Program, TransLink.

³ Vancouver Coastal Health.

⁴ South Coast British Columbia Transportation Authority.

⁵ Coast Mountain Bus Company.

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CAPITAL PROJECT DESCRIPTIONS

Phase 1 General Fund Projects (>\$300,000)

EQUIPMENT

West Vancouver Memorial Library Materials – Core (\$315,420)

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

FACILITIES MAINTENANCE

Multi-Year Capital Renewal Plan: Fire Station No.1 (\$958,489)

Replace and repair components of the West Vancouver Fire Hall #1 including windows, exterior doors, wall finishes, water piping, water heater, boiler, heating water piping, perimeter heating, unit heaters, main electrical service, emergency generator.

Multi-Year Capital Renewal Plan: Fire Station No.3 (\$415,242)

Replace and repair components of the West Vancouver Fire Hall #3 including overhead doors, exterior doors, floor finishes, water piping, gas piping, air compressor, heating water pipe, exhaust system, cabinet unit heaters, unit heaters, controls, fire extinguishers, sprinkler system, electrical service, public address system, data wiring, emergency generator.

Multi-Year Capital Renewal Plan: Gleneagles Community Centre (\$481,044)

Replace and repair the following at the Gleneagles Community Centre: floor finishes, plumbing fixtures, exterior lighting, fire alarm, security, data wiring, emergency lighting.

Multi-Year Capital Renewal Plan: Ice Arena (\$831,090)

Replace and repair the following at the West Vancouver Ice Arena: water heater, water piping, roof drainage, make-up air unit, heating water piping, controls, main electrical service, exterior lighting, fire alarm, emergency lighting.

Multi-Year Capital Renewal Plan: Operation Centre - Main Building (\$1,418,490)

Replace and repair components of the main building of the Operation Centre including roofing, skylights, boiler, split unit a/c, heating water piping, exhaust system, rooftop a/c, unit heaters, controls, pressure washer, main electrical service, data wiring, fire alarm, access control, emergency generator.

Multi-Year Capital Renewal Plan: West Vancouver Memorial Library (\$577,499)

Replace and repair the following at the West Vancouver Memorial Library: roofing, wall finishes, floor finishes, water heater, unit heater, fire extinguishers, electrical service, interior lighting, millwork.

GROUNDS & PARKS

Failing Trails and Trail Structures Replacement (\$335,000)

Part of an ongoing multi-year project that consists of replacing and/or repairing failing trails and trail structures (foot bridges, boardwalks, stairs, drainage infrastructure, etc.). Priority is given to areas of high public use and addressing critical safety concerns. For 2023, there are five critical repair/replacement projects identified.

Gleneagles Community Centre Parking Lot Resurfacing (\$820,000)

Replacement of the gravel surface with permeable concrete pavers. The gravel parking lot requires constant maintenance to level off the surface and to avoid tripping hazards. Potholes emerge every few months and the parking lot cannot be ploughed during heavy snow falls as the ploughs damage the plastic paving grid. As such during heavy snow the parking lot is closed to the public. In addition, the gravel surface makes it very difficult for persons with disabilities to navigate.

Slope Stabilization along Seaview Trail (\$480,000)

An engineering study was undertaken in 2019 on Seaview Trail to identify slopes where hazardous rock falls can occur so that stabilization measures can be carried out to reduce risk.

Seaview Walk was a right-of-way for a rail line constructed by the Pacific Great Eastern in the 1920s and bought by the BC government in the 1950s. After the Horseshoe Bay Tunnel opened in 1975 allowing trains to bypass this section of rail, the District of West Vancouver took over this stretch of track and converted the original railbed into a walking trail and named it Seaview Walk.

The trail is cut into a slope that was constructed for the railroad and has vertical rock faces on one side of the trail. These rock faces have the potential for rock falls that could reach the trail and pose a safety issue for trail users. This project is tendered to a qualified contractor who has extensive experience in this type of work.

Sports Court Replacement (\$800,000)

This is part of a multi-year program to replace tennis courts and outdoor sport courts. The sport of pickleball is growing in popularity with a corresponding desire for the District to build permanent, dedicated pickleball courts in West Vancouver. In 2022, the dedicated pickleball courts at 29th Street were closed in response to concerns from adjacent residents primarily about the noise of the sport. Subsequently, temporary pickleball courts have been installed on one of the tennis courts at Normanby Park and the District is seeking to build permanent, dedicated pickleball courts at Hugo Ray Park.

This project is to replace the dedicated pickleball courts at 29th Street and potentially the temporary courts at Normanby and includes site preparation, installation of four dedicated pickleball courts at Hugo Ray Park including one wheelchair accessible court, fencing, and ancillary details to complete dedicated pickleball courts for public use.

INFORMATION TECHNOLOGY

Application Software Upkeep and Enhancements (\$300,000)

Strategic and transformation enhancements to business systems are necessary to accommodate work digitization, and systems upkeep and changes are required to maintain systems stability. With constant enhancements and maintenance, the District business process and supporting systems will be able to succeed.

The District's application software portfolio adjustments, enhancements, and upgrades will include an increase of automation. This will be accomplished through system integration with Oracle's JD Edwards, enhancements to Tempest and associated workflows, creation of PowerApps automation to replace obsolete technologies, a continuation of system integrations using Feature Manipulation Engine (FME), discovering and developing an Enterprise Resource Planning (ERP) replacement roadmap, and other upgrades and features enhancements to address security and business improvements needs.

Information Technology Infrastructure Replacement and Additions (\$350,000)

In 2023, a number of the District's back-office technology systems will reach end-of-life and require renewal. Technical infrastructure investment and life-cycle planning is an important foundational requirement to ensure that the District's core technology services remain operational in a reliable and cost-effective manner.

The 2023 technology infrastructure replacement will allow for the replacement and ongoing support of end-of-life technology infrastructure, including hardware and software, network (switches and routers), wireless, Voice Over Internet Protocol (VOIP) and cybersecurity hardware and software. The replacement of this equipment will be coordinated by District staff, assisted by subject matter experts where required while striving to control costs by following a competitive procurement process and using outside expertise only where necessary.

Demand for technology continues to grow. This demand is further elevated by increased threats in cyber security and higher reliance for technology and digitization in the new normal.

TRANSPORTATION INFRASTRUCTURE

Active Transportation Infrastructure (\$200,000)

The Roads and Transportation Department is seeking \$595,000 in total towards the planning, design and implementation of dedicated cycling and pedestrian infrastructure throughout the District. Phase 1 requires \$200,000 in funding.

In general, the shift to sustainable transportation requires infrastructure improvements and strategies to promote cycling and walking. Cycling and pedestrian infrastructure projects are implemented to increase bicycle and walking trips, as well as improve overall safety for cyclists, pedestrians, and greenway users.

Improvements to the District's active transportation network are in alignment with the strategic goal objective 4.3 of Council's Strategic Plan for 2020-2021 to diversify, expand, and improve the safety and appeal of active transportation options.

Bridge and Structural Infrastructure (\$300,000)

The Roads and Transportation Department is seeking \$450,000 in total towards planning and design, as well as rehabilitation works for structural infrastructure throughout the District. Phase 1 requires \$300,000 in funding.

The structural infrastructure extends to include bridges, retaining walls, slopes, and District-owned docks. District staff continually commission, conduct, and review condition assessments and projected associated funding requirements for all structural infrastructure while managing funding levels based on competing priorities. Funding levels will likely need to increase as infrastructure ages. Targeted projects for 2023 include bridge lifecycle cost benefit analysis, slope hazard assessment planning and policy, and priority maintenance works for bridge structures based on the updated 2022 condition inspection report.

Roads and Pavement Infrastructure (\$1,890,000)

The Roads and Transportation Department is seeking \$2,820,000 in total for the rehabilitation of road and pavement infrastructure, including milling and overlay of surface pavement, total road reconstruction and other road improvements such as intersection safety improvements. Phase 1 requires \$1,890,000 in funding.

District staff continually review funding requirements for all transportation infrastructure types, including road rehabilitation, and manage funding levels based on these competing priorities. Given current funding constraints the focus of the road and pavement program is to maintain the quality of arterial and collector roads with no reduction to the existing deferred maintenance backlog in the 2023 capital program. In 2023, District staff will continue to work towards developing a strategy whereby sustainable funding levels can be achieved over time, while balancing budget constraints, available resources, and competing priorities.

Transportation Support Infrastructure (\$657,000)

The Roads and Transportation Department is seeking \$1,042,000 in total for transportation support infrastructure, which includes traffic studies and counts, pole painting, traffic signal upgrades, and pedestrian safety improvements at Cypress Bowl Road connecting adjacent neighbourhoods. Phase 1 requires \$657,000 in funding.

Improvements to the District’s active transportation network are in alignment with the strategic goal objective 4.3 of Council’s Strategic Plan for 2020-2021 to diversify, expand, and improve the safety and appeal of active transportation options.

CAPITAL PROJECT DESCRIPTIONS

Phase 2 General Fund Projects (>\$300,000)

FACILITIES MAINTENANCE

Multi-Year Capital Renewal Plan: Parkade and Central Plant (\$602,563)

Replacement of the building controls, interior lighting, fire alarm.

TRANSPORTATION INFRASTRUCTURE

Active Transportation Infrastructure (\$395,000)

The Roads and Transportation Department is seeking \$595,000 in total towards the planning, design and implementation of dedicated cycling and pedestrian infrastructure throughout the District. Phase 2 requires \$395,000 in funding.

In general, the shift to sustainable transportation requires infrastructure improvements and strategies to promote cycling and walking. Cycling and pedestrian infrastructure projects are implemented to increase bicycle and walking trips, as well as improve overall safety for cyclists, pedestrians, and greenway users.

Improvements to the District's active transportation network are in alignment with the strategic goal objective 4.3 of Council's Strategic Plan for 2020-2021 to diversify, expand, and improve the safety and appeal of active transportation options.

Bridge and Structural Infrastructure (\$150,000)

The Roads and Transportation Department is seeking \$450,000 in total towards planning and design, as well as rehabilitation works for structural infrastructure throughout the District. Phase 2 requires \$150,000 in funding.

The structural infrastructure extends to include bridges, retaining walls, slopes, and District-owned docks. District staff continually commission, conduct, and review condition assessments and projected associated funding requirements for all structural infrastructure while managing funding levels based on competing priorities. Funding levels will likely need to increase as infrastructure ages. Targeted projects for 2023 include bridge lifecycle cost benefit analysis, slope hazard assessment planning and policy, and priority maintenance works for bridge structures based on the updated 2022 condition inspection report.

Roads and Pavement Infrastructure (\$930,000)

The Roads and Transportation Department is seeking \$2,820,000 in total for the rehabilitation of road and pavement infrastructure, including milling and overlay of surface pavement, total road reconstruction and other road improvements such as intersection safety improvements. Phase 2 requires \$930,000 in funding.

District staff continually review funding requirements for all transportation infrastructure types, including road rehabilitation, and manage funding levels based on these competing priorities. Given current funding constraints the focus of the road and pavement program is to maintain the quality of arterial and collector roads with no reduction to the existing deferred maintenance backlog in the 2023 capital program. In 2023, District staff will continue to work towards developing a strategy whereby sustainable funding levels can be achieved over time, while balancing budget constraints, available resources, and competing priorities.

Transportation Support Infrastructure (\$385,000)

The Roads and Transportation Department is seeking \$1,042,000 in total for transportation support infrastructure, which includes traffic studies and counts, pole painting, traffic signal upgrades, and pedestrian safety improvements at Cypress Bowl Road connecting adjacent neighbourhoods. Phase 2 requires \$385,000 in funding.

Improvements to the District's active transportation network are in alignment with the strategic goal objective 4.3 of Council's Strategic Plan for 2020-2021 to diversify, expand, and improve the safety and appeal of active transportation options.

VEHICLE FLEET

Replace 2005 Smeal Gladiator Pumper Engine Fire Truck- Unit Number F044 (\$950,000)

Fire and Rescue Services is seeking \$950,000 for the replacement of a first response fire apparatus vehicle, unit number F044. This vehicle is the oldest pumper style first response apparatus currently in operation in the Fire Services.

Procuring a new pumper style first response apparatus will enable the Fire Services to continue to standardize its fleet, improve safety of the crews and public, and increase interoperability with the department and with the shared service agreement on the North Shore. Current best practice recommendations by the National Fire Protection Association and Underwriters Laboratories of Canada Standards outline that first response emergency vehicles must be maintained to the recommended standard and replaced after 15 years of service. Fire and Rescue services currently replaces first response emergency vehicles after 20 years of service.

The current condition of this vehicle represents a significant liability to the District due to its age and deteriorating condition. This can result in a delay in emergency services and potential injury to staff. Disposal proceeds are estimated at \$25,000.

CAPITAL PROJECT DESCRIPTIONS

Utility & Other Funds

WATER UTILITY FUND

Annual Replacement Program (\$7,900,000)

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 (\$225,000)

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 (\$5,242,000)

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 (\$5,491,000)

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

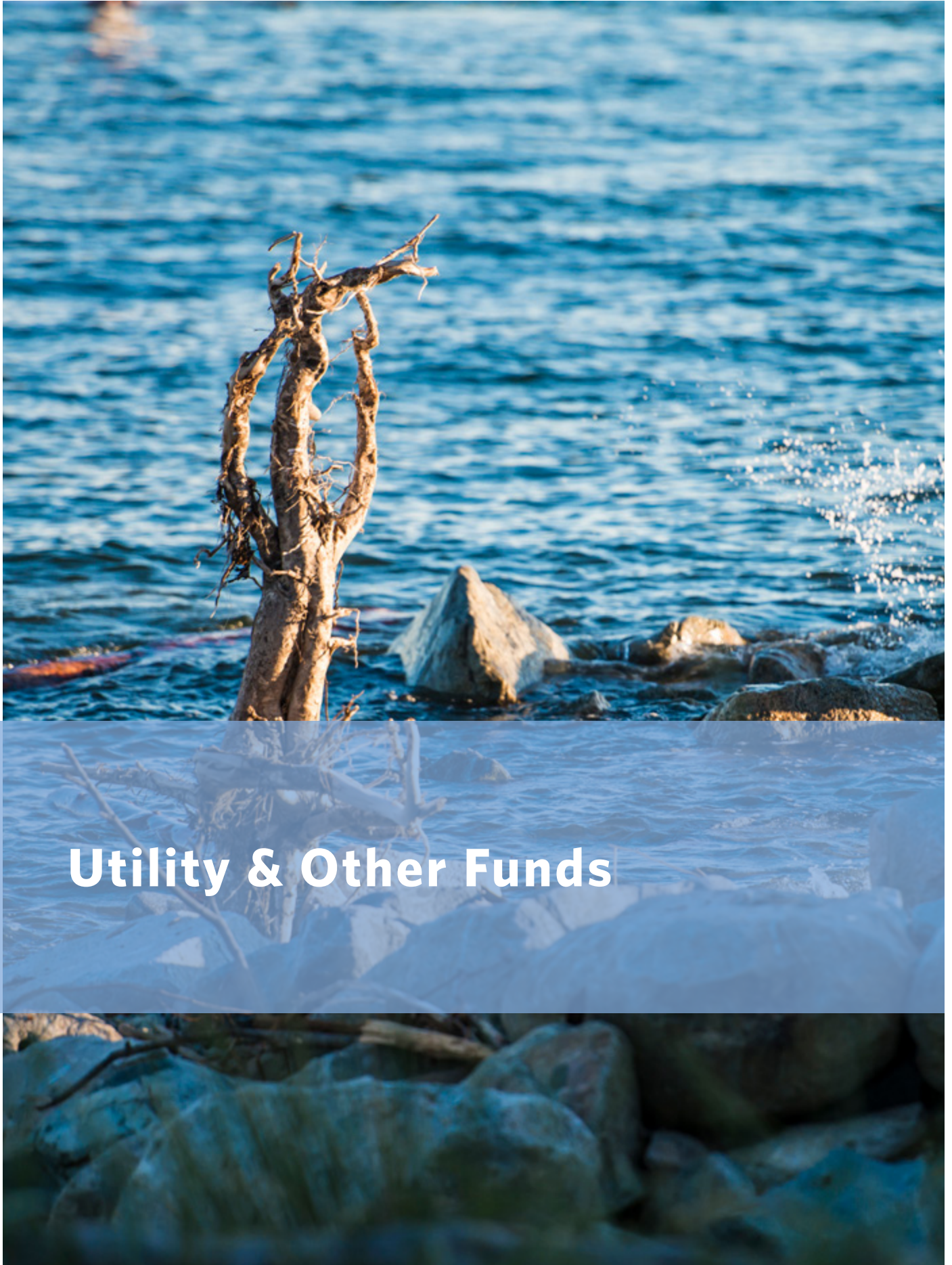
Equipment Replacement (\$225,000)

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

GOLF FUND

Golf Course Irrigation and Drainage, Tees, and Greens Replacement (\$200,000)

An ongoing program to replace the irrigation and drainage systems, and renew tees and greens at Gleneagles Golf Course and Ambleside Par 3. In 2023, new water holding tanks will be installed to store well aquifer water for green and tee irrigation during times of water restrictions at Gleneagles. This will improve the resiliency of the golf course in drought. The incorporation of this new water holding system into a new irrigation system at the Gleneagles Golf Course is planned for 2024.

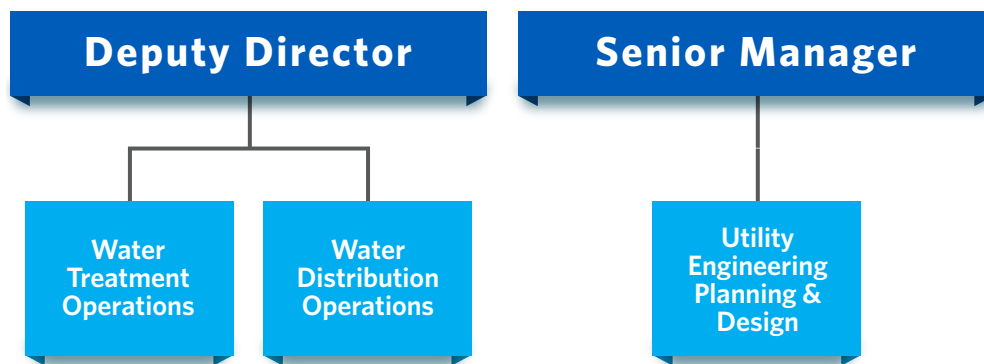


Utility & Other Funds

WATER UTILITY



The Water Utility provides for a safe and continuous supply of potable drinking water to residents by constructing, operating, and maintaining nearly 350 km of water mains, 4,700 valves, 19 storage reservoirs, 10 pump stations, and roughly 1,500 fire hydrants. This utility includes the operation of the District’s state-of-the-art Eagle Lake and Montizambert Creek filtration facilities. The District supplements its own water sources by purchasing bulk treated water from Metro Vancouver.



2022 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- continued support of Planning & Development Services Division in implementing and planning for development as it relates to potable water servicing needs

Climate Change and Nature

- promotion of water conservation efforts through continued implementation of the metered rate structure and educational outreach
- adopted amended regional Drinking Water Conservation Plan to promote further reduction in water use during high demand periods

Municipal Services

- successfully established Water Utility rates for 2023 in alignment with operating and system renewal and servicing needs for the continued delivery of service levels to the community

2022 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
- continued to provide high-quality drinking water with District-owned and operated state-of-the-art membrane filtration water treatment facilities
- continued to support BC Hydro and Metro Vancouver on major infrastructure upgrades

2023 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- continued support of Planning & Development Services Division in implementing and planning for development as it relates to potable water servicing needs

Climate Change and Nature

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

Municipal Services

- establish Water Utility rates for 2024 as informed by the updated Water Utility Asset Management Plan
- update Waterworks Regulation Bylaw
- continue to support BC Hydro and Metro Vancouver on the District-wide major infrastructure upgrades

Social Well-being and Local Economy

- continue to provide high quality drinking water and service levels for both residential and business use with minimum service interruptions

2023 OPERATIONAL INITIATIVES

- undertake planning and design work associated with the delivery of full replacement of the 11th Street pump station
- planning for replacement of the Westmount pump station with supporting major system upgrades including the addition of a large capacity reservoir
- Supervisory control and data acquisition (SCADA) monitoring and electrical system upgrades
- development and implementation planning for renewal of the universal metering replacement program
- storage reservoir upgrades
- implement treatment facility maintenance and renewal upgrades
- 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

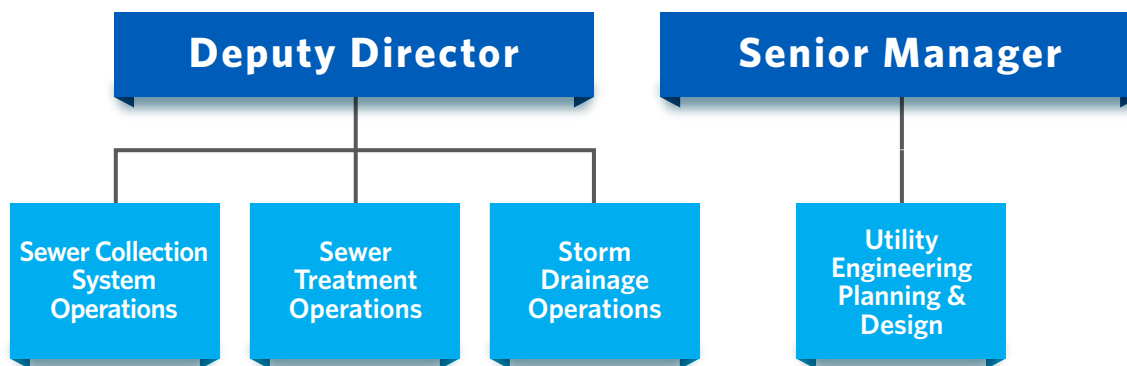
Statement of Operations

	Budget 2023		Actual 2022		Actual 2021	
	%	\$	%	\$	%	\$
Revenue						
User Fees	93.59%	21,294,800	98.77%	18,447,218	96.12%	18,715,118
Meter Rental Charges	0.00%	-	-0.06%	(11,788)	2.58%	502,154
Micro Power Generation	0.10%	22,000	0.11%	21,188	0.13%	26,261
Internal Recoveries	1.00%	228,200	0.96%	179,420	0.93%	181,719
Other Revenue	0.91%	207,600	0.22%	40,654	0.24%	45,952
Asset Maintenance Reserve	4.40%	1,000,000	0.00%	-	0.00%	-
	100.00%	22,752,600	100.00%	18,676,692	100.00%	19,471,204
Expenses						
Water Purchases	21.67%	4,931,600	23.55%	4,399,232	19.49%	3,795,695
Administration Charge	1.54%	350,000	1.87%	350,000	1.80%	350,000
Operations & Maintenance	21.63%	4,920,600	16.70%	3,119,398	16.75%	3,261,894
Capital Program	35.71%	8,125,000	23.51%	4,391,176	20.84%	4,057,401
Debt Service	7.84%	1,784,900	9.56%	1,784,907	9.17%	1,784,907
Transfer to Operating Reserve	11.61%	2,640,500	24.80%	4,631,979	31.95%	6,221,308
	100.00%	22,752,600	100.00%	18,676,692	100.00%	19,471,205
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SEWER & DRAINAGE UTILITY



The Sewer & Drainage Utility provides sanitary sewer and storm drainage services through operating and maintaining nearly 60 km of ditch system, 220 km of piped storm system, 350 km of sewer system, 8,700 storm and sanitary manholes, 5,600 catch basins, 1,160 culverts, 54 sewage lift stations, and the Citrus Wynd Wastewater Treatment Plant.



2022 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Housing

- continued to support Planning & Development Services Division in implementing and planning for development as it relates to sanitary sewer and storm drainage system servicing needs
- provided input to Coastal Marine Management Working Group regarding sewer infrastructure in the foreshore

Climate Change and Nature

- completed annual and quarterly reports for Citrus Wynd Wastewater Treatment Plant in compliance with federal regulations
- supported Parks Department with projects related to storm water management, creek flows and enhancement
- continued to support planning and implementation of the Five Creeks Stormwater Flood Protection Project
- adoption of revised design criteria to include consideration of infrastructure needs in the context of climate change for the purpose of integration into future system planning and renewal
- investigated energy-efficient equipment for application in sanitary sewer pump station renewal and upgrades

Municipal Services

- successfully established Sewer Utility rates for 2023 in alignment with operating and system renewal needs for the continued delivery of service levels to the community

2022 OPERATIONAL ACCOMPLISHMENTS

- completed replacement of Cotton B and The Glen sewer lift stations
- continued to represent municipal interests related to Metro Vancouver’s construction of the North Shore Wastewater Treatment Plant
- continued with planning for near and long-term renewal of sewer assets as identified in the Sewer Master Servicing Study
- continued support of various West Vancouver Streamkeeper Society initiatives such as the storm drain marking program
- continued to provide a high level of service for sanitary and storm drainage conveyance by operating and maintaining complex systems including numerous sewer lift stations, sanitary and storm mains, and a District-owned and operated wastewater treatment plant
- completed the Sanitary Asset Management Plan
- completed Annual Sewer Condition Assessment Program
- continued to support Metro Vancouver on the major pump station upgrades

2022 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, Taylor Way)

Local Economy

- continue to provide sanitary and storm drainage servicing to both businesses and residents with minimal service interruptions

Climate Change and Nature

- creek enhancement and culvert rehabilitation
- continued implementation of ditch reinstatement program
- support and provide assistance with construction of the Five Creeks Stormwater Diversion Project

Municipal Services

- adopt a new Sewerage and Drainage Use Bylaw
- establish Sewer Utility rates for 2024

2023 OPERATIONAL INITIATIVES

- complete planning and replacement of Capilano Pacific Trail sanitary system due to recent land slide activities
- initiate design of Piccadilly South sewer lift station
- 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
- complete Annual Sewer Condition Assessment Program of sanitary and drainage linear Assets, and assessment of non-linear assets
- complete Annual Sewer Rehabilitation Program
- complete culvert rehabilitation project at Lawson Creek
- continue to represent municipal interests related to Metro Vancouver’s construction of the North Shore Wastewater Treatment Plant
- continue to support Metro Vancouver on the update of the Integrated Liquid Waste and Resource Management Plan
- continue to support Metro Vancouver on the major pump station upgrades

SEWER & DRAINAGE UTILITY

Statement of Operations

	Budget 2023		Actual 2022		Actual 2021	
	%	\$	%	\$	%	\$
Revenue						
User Fees	99.04%	27,002,000	99.23%	23,103,979	98.90%	22,173,466
Internal Recoveries	0.84%	228,200	0.77%	179,420	0.81%	181,719
Other Revenue	0.13%	34,800	0.00%	-	0.29%	64,652
	100.00%	27,265,000	100.00%	23,283,399	100.00%	22,419,837
Expenses						
¹ GVS&DD Levy	43.81%	11,945,400	37.55%	8,743,505	37.37%	8,379,107
Administration Charge	1.36%	370,000	1.59%	370,000	1.65%	370,000
Sanitary Operations & Maintenance	6.93%	1,888,800	7.52%	1,751,403	8.21%	1,840,294
Storm Operations & Maintenance	3.58%	977,200	4.81%	1,119,409	5.09%	1,141,489
Sanitary System Rehabilitation	20.05%	5,467,000	16.89%	3,931,890	8.26%	1,851,468
Storm/Drainage Rehabilitation	20.14%	5,491,000	4.17%	970,269	5.16%	1,157,200
Transfer to Operating Reserve	4.13%	1,125,600	27.47%	6,396,923	34.26%	7,680,269
	100.00%	27,265,000	100.00%	23,283,399	100.00%	22,419,827
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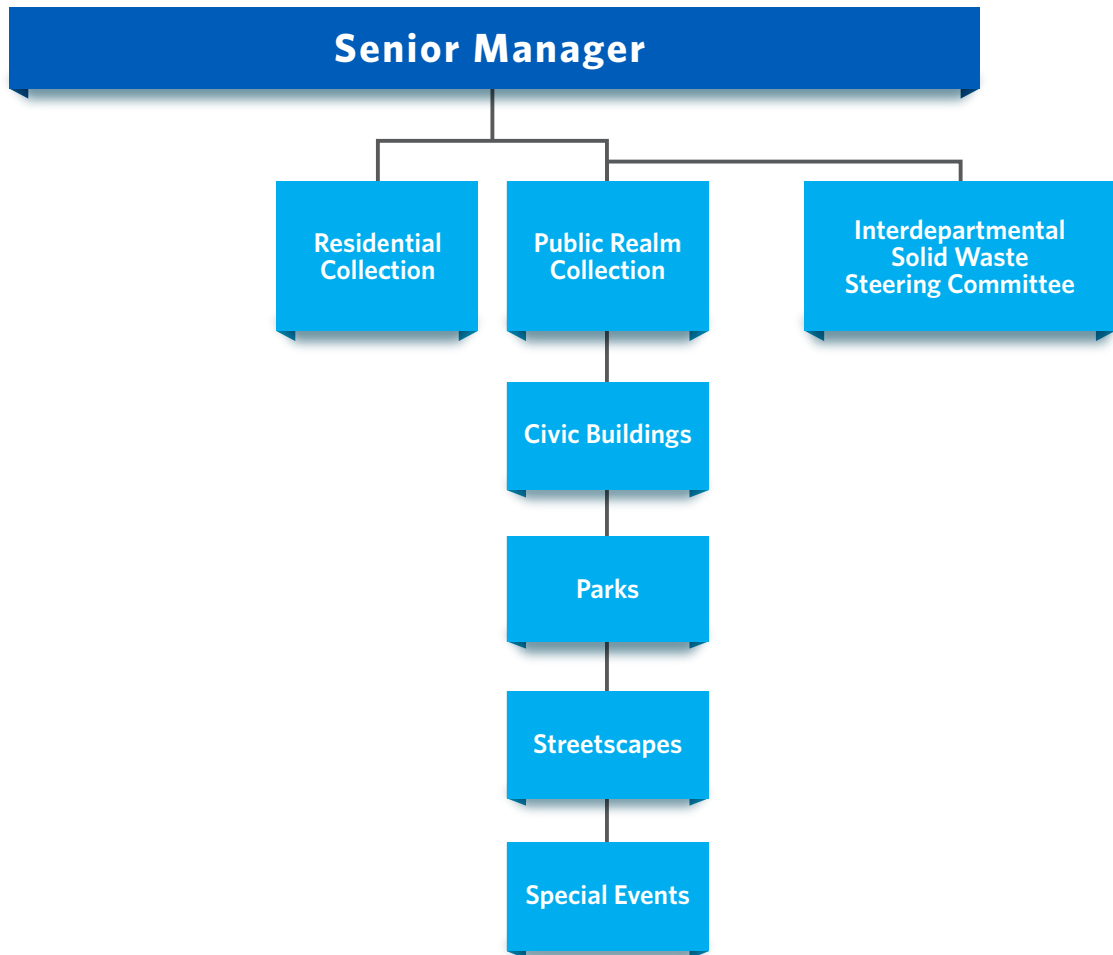
¹ Greater Vancouver Sewerage and Drainage District Levy reflects increased costs due to the North Shore Wastewater Treatment Plant.

SOLID WASTE UTILITY



The Solid Waste Utility is responsible for collecting and processing household garbage, yard trimmings, and Green Can. Since July 2020, household recycling has been collected by Recycle BC. The utility has also been responsible for funding garbage and recycling services within municipal facilities and parks since 2016.

Although the Solid Waste Utility is overseen by the Engineering Services Department, planning and operations take place in collaboration with the Facilities and Parks Departments.



2022 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Climate Change and Nature

- launched cigarette butt bin collection pilot and education campaign in an effort to reduce cigarette butt litter on District streetscapes
- updated Council on provincial and federal regulatory activity related to single use plastics; collaborated with North Shore municipalities to launch a single-use item reduction coaching program for North Shore businesses
- assessed and reported back on feasibility and implications of introducing multi-stream recycling in District parks; received Council direction to launch a container and organics recycling program in select parks beginning in 2023
- continued to support a bottle/can collection pilot in conjunction with the District's Drinking in Parks program

2022 OPERATIONAL ACCOMPLISHMENTS

- continued to manage parks, streetscape and residential collection programs; waste volumes returning to normal levels after years of higher-than-average volumes due in part to the COVID-19 pandemic
- provided ongoing community programs in support of waste reduction (community clean up events, video contest, repair cafés) with COVID-19 protocols in place

2023 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Climate Change and Nature

- report to Council on the findings from the 2022 cigarette butt bin collection pilot and education campaign
- update Council on provincial and federal regulatory activity related to single use plastics and the North Shore's Zero Waste Coaching program for local businesses
- continue to collaborate with Metro Vancouver and North Shore municipalities on public education to reduce the use of single-use items
- support the Parks Department in launching a container and organics recycling program in select waterfront parks beginning in 2023

SOLID WASTE UTILITY

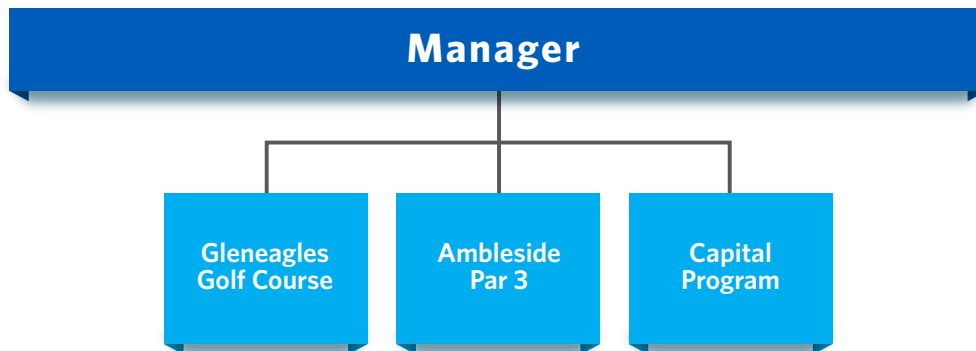
Statement of Operations

	Budget 2023		Actual 2022		Actual 2021	
	%	\$	%	\$	%	\$
Revenue						
Waste User Fees	67.78%	3,105,800	69.10%	2,819,852	64.28%	2,615,658
Recycling User Fees	0.00%	-	0.00%	(14)	-0.10%	(4,225)
Tag Sales	0.26%	12,000	0.46%	18,654	0.40%	16,476
Contract/Material Revenue	0.00%	-	0.00%	-	-1.10%	(44,808)
Public Realm Refuse Fee	26.16%	1,198,900	26.28%	1,072,414	23.25%	946,331
Recycling Contract Recovery	0.00%	-	0.00%	-	0.01%	500
Transfer from Reserve	5.80%	265,604	4.16%	169,754	13.26%	539,465
	100.00%	4,582,304	100.00%	4,080,660	100.00%	4,069,397
Expenses						
¹ Management/Outreach/NSRP	6.41%	293,592	3.28%	133,718	5.33%	217,092
² Garbage, Yard Trimmings & FSR						
Garbage Collection Contract	12.85%	588,712	13.84%	564,724	13.17%	535,833
Yard Trimmings & FSR Collection	24.57%	1,125,648	26.46%	1,079,780	25.20%	1,025,626
Metro Vancouver Tipping Fees	21.90%	1,003,500	22.31%	910,286	23.54%	957,911
Hugo Ray - Landfill Monitoring	1.72%	79,000	1.95%	79,393	1.51%	61,474
Administration Charge	1.96%	90,000	2.20%	89,920	2.21%	90,000
Public Realm Refuse	30.59%	1,401,852	29.97%	1,222,839	29.03%	1,181,461
	100.00%	4,582,304	100.00%	4,080,660	100.00%	4,069,397
		-		-		-

¹ NSRP: North Shore Recycling Program.

² FSR: Food Scraps Recycling.

GOLF



2022 ACCOMPLISHMENTS

- continued strong golf participation
- built new forward tee on #7
- aerated all fairways to help prevent compaction and improve drainage
- continued with electrification of equipment fleet

2023 INITIATIVES

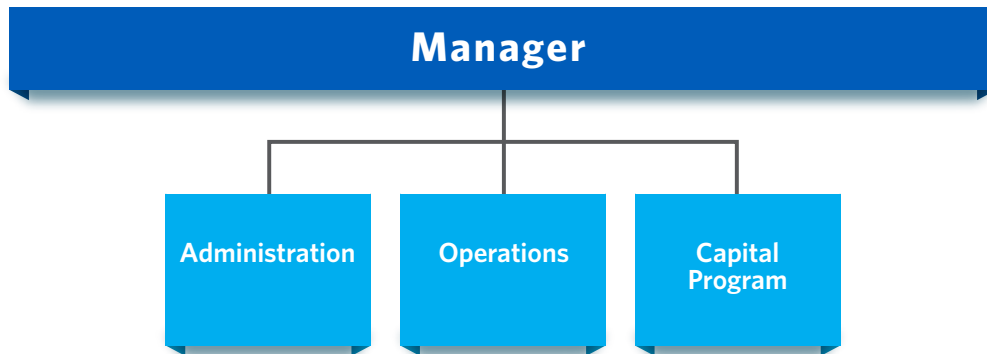
- complete new irrigation design to include usage of groundwater
- replace safety net behind the #6 green
- replace #5 tee with artificial turf surface for improved all-season playability
- continue with aeration program
- continue with tee levelling program

GOLF

Statement of Operations

	Budget 2023		Actual 2022		Actual 2021	
	%	\$	%	\$	%	\$
Revenue						
Golf Fees	83.20%	1,118,870	97.62%	1,524,958	99.77%	1,610,530
Rental Revenue - Facility	1.93%	26,000	2.38%	37,242	0.23%	3,734
Transfers In	14.87%	200,000	0.00%	-	0.00%	-
	100.00%	1,344,870	100.00%	1,562,200	100.00%	1,614,264
Expenses						
Pro Shop and Management	16.35%	219,900	16.94%	264,660	14.93%	242,181
Operations & Maintenance	60.12%	808,475	54.88%	857,285	49.91%	809,351
Debt Service	7.42%	99,765	6.39%	99,765	6.15%	99,765
Capital Program	14.87%	200,000	0.00%	-	0.00%	-
Transfer to Development Fund	1.24%	16,730	21.80%	340,491	29.00%	470,348
	100.00%	1,344,870	100.00%	1,562,201	100.00%	1,621,645
		-		1		7,381

CEMETERY



2022 ACCOMPLISHMENTS

- implemented a long-term sustainable plan for the completed cemetery expansion area
- undertook design for a more resilient and efficient irrigation system

2023 INITIATIVES

- work with Last Post Fund to locate and acquire markers for unmarked veterans' graves
- implement recommendations from the tree risk assessment
- continue implementing an expanded bench donation program for the cemetery
- finalize plans to replace the irrigation system to improve resiliency and efficiency
- formalize new burial practices and techniques to reflect using no casket liners

CEMETERY

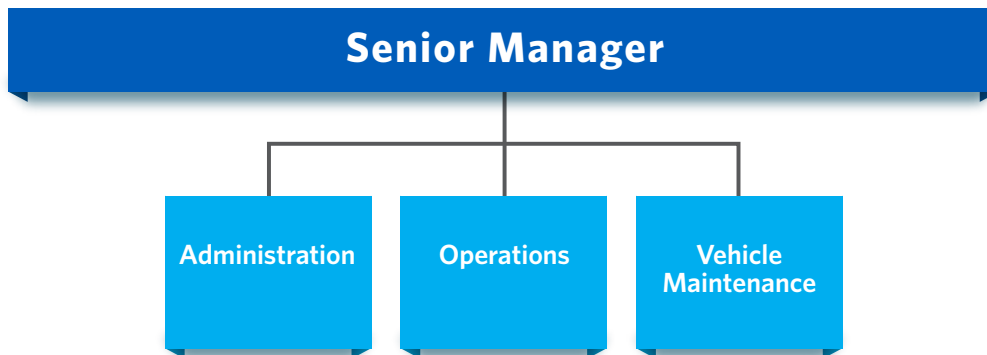
Statement of Operations

	Budget 2023		Actual 2022		Actual 2021	
	%	\$	%	\$	%	\$
Revenue						
User Fees	92.90%	1,047,000	89.85%	1,525,011	94.31%	1,265,337
Interest	7.10%	80,000	10.15%	172,268	5.69%	76,300
	100.00%	1,127,000	100.00%	1,697,279	100.00%	1,341,637
Expenses						
Operations & Maintenance	51.36%	578,804	33.09%	561,546	38.39%	514,988
Sales & Use Costs	19.69%	221,860	13.19%	223,825	15.41%	206,713
Administration Charge	15.84%	178,500	10.52%	178,500	13.30%	178,500
Capital Program	0.00%	-	1.41%	23,942	1.82%	24,368
Transfer to Development Fund	13.12%	147,836	41.79%	709,071	31.09%	417,069
	100.00%	1,127,000	100.00%	1,696,884	100.00%	1,341,638
		-		395		(1)

TRANSIT



The District's transportation services includes West Vancouver Transit, the oldest continuously-operated municipal bus system in North America. All capital and operating expenditures for West Vancouver Transit are recovered from TransLink. West Vancouver Transit strives to provide safe, convenient, reliable, and efficient travel. In addition to providing service to over six million passengers on 12 routes per year, functions also include maintenance of a fleet of conventional and community shuttles, and operator support through dispatch of GPS-equipped buses with Transit Management and Communications systems that provide Real Time Transit Information (RTTI) to the public.



2022 ACCOMPLISHMENTS TO SUPPORT COUNCIL STRATEGIC GOALS

Local Economy

- service helps to support convenient and reliable accessibility across the North Shore and to other parts of the region, indirectly supporting local business, their commuting employees, and consumers

Climate Change and Nature

- contributed to reducing the region's carbon footprint by providing reliable public transportation for roughly 6 million passengers

Mobility

- provided for more than 3.25 million service kilometers in 2022



Municipal Services

- ridership recovery in 2022, relative to 2021, was higher despite evolving public health restrictions through the first half of the year, and reached nearly 80 % of pre-pandemic levels by year end

2022 OPERATIONAL ACCOMPLISHMENTS

- the 250 Horseshoe Bay/Dundarave/Vancouver and 257 Dundarave/Capilano University routes were ranked the 2nd and 4th highest for average daily boardings for all North Shore Bus routes, with an average weekday boarding of 5,000 and 2,000, respectively

2023 INITIATIVES TO SUPPORT COUNCIL STRATEGIC GOALS

Local Economy

- ensure transit is reliable and operating on time to ensure travellers can rely on West Vancouver Transit to get them where they need to go

Climate Change and Nature

- planning for fleet renewals that are supportive of lowering West Vancouver Transit operations carbon footprint

Mobility

- working to reinstate and maintain service levels to reach full pre-pandemic levels

Social Well-being

- providing high-quality, safe, reliable transportation services to communities across the North Shore

2023 OPERATIONAL INITIATIVES

- update key communication and vehicle technology systems, including new radios, GPS, operator touch screens and onboard security cameras, to increase reliability for not only operators, dispatch, and maintenance staff, but also for the travelling public

TRANSIT

Statement of Operations

	Budget 2023		Actual 2022		Actual 2021	
	%	\$	%	\$	%	\$
Revenue						
External Recoveries	100.00%	21,486,087	100.00%	20,518,090	100.00%	19,817,723
	100.00%	21,486,087	100.00%	20,518,090	100.00%	19,817,723
Expenses						
Administration						
Salaries & Benefits	66.22%	1,633,476	67.59%	1,515,794	71.64%	1,696,720
Supplies & Other Expenses	12.83%	316,500	5.28%	118,398	4.40%	104,195
Professional & Consulting	2.19%	54,000	7.12%	159,743	6.10%	144,516
Recoveries & Allocations	18.76%	462,879	20.01%	448,734	17.86%	423,086
	100.00%	2,466,855	100.00%	2,242,669	100.00%	2,368,517
Operations						
Salaries & Benefits	85.57%	10,727,105	86.25%	10,707,820	86.56%	10,419,388
Supplies & Other Expenses	14.42%	1,807,500	13.75%	1,706,784	13.41%	1,613,678
Professional & Consulting	0.00%	-	0.00%	-	0.03%	4,100
Recoveries & Allocations	0.01%	1,000	0.01%	930	0.00%	314
	100.00%	12,535,605	100.00%	12,415,534	100.00%	12,037,480
Vehicle Maintenance						
Salaries & Benefits	45.55%	2,953,152	41.90%	2,455,010	46.55%	2,519,148
Supplies & Other Expenses	54.33%	3,522,475	58.05%	3,401,694	53.39%	2,889,099
Recoveries & Allocations	0.12%	8,000	0.05%	3,184	0.06%	3,480
	100.00%	6,483,627	100.00%	5,859,888	100.00%	5,411,727
Total Expenses						
Salaries & Benefits	71.27%	15,313,733	71.54%	14,678,624	73.85%	14,635,256
Supplies & Other Expenses	26.28%	5,646,475	25.47%	5,226,876	23.25%	4,606,972
Professional & Consulting	0.25%	54,000	0.78%	159,743	0.75%	148,616
Recoveries & Allocations	2.20%	471,879	2.21%	452,848	2.15%	426,880
	100.00%	21,486,087	100.00%	20,518,091	100.00%	19,817,724
		-		(1)		(1)

TRANSIT

Staffing Summary & Changes

FTE count = Full-Time Equivalents

DISTRICT PERMANENT EMPLOYEES	Permanent Full-Time			Permanent Part-Time / Casual			Total		
	Exempt	Union	Total	Exempt	Union	Total	Exempt	Union	Total
Permanent	12.00	120.00	132.00	-	12.80	12.80	12.00	132.80	144.80
Casual	-	-	-	-	4.80	4.80	-	4.80	4.80
TOTAL TRANSIT EMPLOYEES	12.00	120.00	132.00	-	17.60	17.60	12.00	137.60	149.60

Staffing Changes

DISTRICT PERMANENT EMPLOYEES	2022	2022 Adjustments		2022	2023 Changes			2023
	Total	Transfers	Other	Revised	Transfers	Other	Total	Total
Permanent	143.80	-	-	143.80	-	1.00	1.00	144.80
Casual	4.80	-	-	4.80	-	-	-	4.80
TOTAL TRANSIT EMPLOYEES	148.60	-	-	148.60	-	1.00	1.00	149.60

Notes:

- Full-Time Equivalent (FTE) equals one employee working full time hours.
- Staffing costs are fully recovered from TransLink through an operating agreement between the District and TransLink.

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 5% 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

A financial plan for a local government which indicates a community's civic priorities, projected revenue and costs, and plan for future operations.

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 EXPENDITURE

Funds spent on providing or improving non-current assets, which include land, buildings and equipment, which will be of use or benefit in providing services for more than one financial year.

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.

DEFICIT

The excess of expenditures over revenues in a given period.

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

Stand-alone 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.

FUND BALANCE

The total accumulation of operating surpluses and deficits of a fund since its creation.

GENERAL FUND

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

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) OF THE UNITED STATES AND CANADA

Promotes the enhancement and professional management of governments for the public benefit by identifying and developing financial policies and best practices, and promoting them through education, training, leadership and annual awards programs.

INFRASTRUCTURE

A generic term to describe the essential physical assets that enable local governments to provide their services, such as roads and water mains. See also Capital Assets and Tangible Capital Assets.

LABOUR MODEL

In West Vancouver, this is a detailed and comprehensive financial model that tracks all authorized staffing positions and enables the accurate projection of future labour and benefits costs by business unit and by division.

MASTER PLANS

Support plans to the Official Community Plan that cover such matters as parks planning, local and neighbourhood plans, transportation and road networks, climate action planning, among others.

OFFICIAL COMMUNITY PLAN (OCP)

The ultimate local government planning document by which a community defines itself. The OCP lays out high-level policy statements on such matters as land use, zoning, servicing, community amenities and finances.

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.

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.

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