

District of
West Vancouver
British Columbia

FIVE-YEAR
FINANCIAL
PLAN
2018-2022



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AWARD FOR FINANCIAL REPORTING



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Corporation of the District of West Vancouver, British Columbia for its annual budget for the fiscal year beginning January 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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

CAO'S MESSAGE

On behalf of the District of West Vancouver, I am pleased to present the Five-Year Financial Plan 2018-2022. This plan has been carefully developed to allow us to continue to provide high-quality services to residents in a fiscally responsible manner. We are committed to managing taxpayers' dollars prudently: it is our responsibility to address the continually-rising costs of delivering services that must be maintained by prioritizing requests and creating efficiencies.

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

- 1. Ambleside: Waterfront & Town Centre*
- 2. Built Form, Housing & Neighbourhood Character*
- 3. Fiscal Sustainability & Municipal Services*
- 4. Natural Environment & Climate Action*
- 5. Official Community Plan Review*
- 6. Arts, Culture & Heritage*
- 7. Police Services & Municipal Hall Project*
- 8. Traffic & Transportation*

After first considering all non-taxation sources of revenue and identifying opportunities for operational efficiencies, financial services staff proposed, and Council approved, an increase of 2.09 per cent to our operating budget.

This year, the District will further build the asset reserve via Council's approved asset levy increase of 1.56 per cent. We continue to manage an asset investment gap, which has been the result of not funding required maintenance in past years.

This is the third year of addressing asset maintenance through an asset levy. This is critical if we are to maintain our infrastructure, which includes everything from transportation infrastructure to parks to technology to community centres to water and sewer lines. We have a long-term plan to close the infrastructure gap, a plan to be fiscally responsible for West Vancouver today and for future generations.

This year, the District used a new interactive online tool called Citizen Budget. Residents were able to submit their service and spending priorities using a budget simulator that helps understand how a municipal budget is built. Through the online survey and public meetings, feedback was collected that helped us create the plan which follows in these pages, one that will allow us to work to implement Council's priorities and the community's vision for its future.

I would like to formally acknowledge and extend my appreciation for the tremendous engagement, support and involvement of our many residents: they volunteer their time, expertise, knowledge and passion in shaping our community, our priorities and objectives, and programs and services delivered by committed employees dedicated to serving this community.

Sincerely,



*Nina Leemhuis
Chief Administrative Officer*



Nina Leemhuis | Chief Administrative Officer

DIRECTOR OF FINANCIAL SERVICES' MESSAGE

In this document, the District is outlining how it has allocated its available resources to achieve Council's priorities while continuing to deliver services at the high level expected by District residents. Staff have prepared the Five-Year Financial Plan 2018–2022 with a focus on Council's established priority of fiscal sustainability at both the operational and capital levels.

The 2018 budget continues with the District's focus on asset management. The District has shown leadership in compiling a comprehensive asset register, and by establishing a series of asset reserves with a dedicated funding source, the Asset Levy. In 2018, the Asset Levy has again been increased, bringing the District within \$1 million of the level needed to maintain District assets on an ongoing basis. This is a major achievement given that, three years ago, the District had virtually no asset management strategy in place.

Staff have also developed an asset management framework for evaluation of community proposals for new and enhanced assets, which considers all asset costs on a lifecycle basis, allowing for a strategic evaluation of asset acquisitions before commitments are made. The framework provides for five phases of evaluation before a project is accepted; in 2018 the first project proposal, from the Evergreen Squash Club, is proceeding through the framework phases.

In 2015, a comprehensive review of Fees and Charges took place, which resulted in enhanced fee schedules for 2016 and 2017. In 2018, this review will be updated to identify efficiencies, assess District business practices, and search for better ways to maintain delivery of District services without increasing costs.

I would like to thank staff in all District departments for their input and contribution to this budget. The planning process undertaken reflects best practices for municipal budget planning and forecasting, but it was greatly improved by the efforts of many staff over a considerable period of time, who contributed invaluable support to make this budget a comprehensive and relevant document.

And, finally, I would like to thank the citizens of West Vancouver who attended budget meetings, participated in budget surveys, and provided many important comments on both the budget itself, and the process. This document has benefitted from your involvement, but it can always be improved, and we welcome your future comments and feedback.

Sincerely,



Isabel Gordon MBA, CPA, CA
Director of Financial Services



Isabel Gordon | Director of Financial Services

CONSOLIDATED 2018 BUDGET EXECUTIVE SUMMARY

Summary of 2018 Budget Impacts

The District's 2018 budget provides for a 3.65% increase in property taxes to continue to build up the asset reserves by an asset levy (1.56%) and to fund the net increase in operating costs (2.09%). The major operating cost pressures are from known or conservatively projected contractual increases for labour and from known energy cost increases.

Asset Management

Much of the District's infrastructure and assets are nearing the end of their useful life. This is a result of significant asset investment during the 1950s and 1960s which means that these assets are now 60 to 70 years old. Municipalities across Canada face similar issues, and resolving the infrastructure gap is a high priority.

The District currently owns \$761 million in non-utility assets. Over the next 20 years, \$282 million needs to be invested to maintain the assets of the General Fund alone (i.e. non-utility assets). This is an annual expenditure of \$14.1 million for maintenance, renewal or replacement of assets.

In 2015, when asset investment requirements were first calculated, only \$7.4 million of annual taxation funding was dedicated to general asset replacement. As a result, assets were not being optimally maintained or renewed, meaning higher operating and maintenance costs, risk of failure of assets and higher costs at replacement. A \$6.7 million annual infrastructure investment gap was identified and needed to be addressed.

An asset levy equivalent to a 5.25% property tax rate increase was implemented in 2016. This increased the annual funding dedicated to asset maintenance from \$7.4 million to \$10.6 million, leaving an annual infrastructure gap of \$3.5 million. In 2017, Council increased the asset levy funding by \$1.4 million to \$12.0 million. In the meantime, assets have further deteriorated and the infrastructure gap widened to \$2.1 million. The 2018 budget includes a tax rate increase of 1.56%, providing an additional \$1.1 million and reducing the gap to \$1 million.

Along with the levy, a system of asset reserves was established in 2016 to ensure that all funding intended for asset management would be used solely for that purpose. All taxation funding for asset management and unspent funding from completed capital works is now held in statutory asset reserves.

Annual asset management tasks carried out starting in 2018 include policy development and procedures for asset evaluation, update on state, condition and usefulness of current assets and consideration of whether all existing assets needed to be retained, or whether some assets could be disposed of without replacement. Based on the updated asset review, over the next 20 years, the District requires \$14.1 million funding per year, which is \$2.1 million per year more than the \$12.0 million in tax levy funding dedicated to asset management. The 2018 budget includes a tax rate increase of 1.56% to narrow this gap by \$1.1 million.

As asset management principles are embedded in District operations, it is evident that capital replacement costs associated with every asset must be continually evaluated. The time to evaluate these costs is prior to acquisition of new assets. Since assets require both short and long-term maintenance, these costs must be considered prior to acquisition.

The impact of these costs on already established assets must be considered, as the funding gap will never be closed unless the suite of assets stays within available funding. Therefore, adjustments to the suite of assets owned by the District, which may include consolidation of assets in fewer locations, acquiring lower maintenance assets, and asset disposal, are also in progress.

Utilities: Water, Sewer & Solid Waste

For 2018, utility rates were presented before the budget submission. Within the water and sewer utilities, projected timing and costs of future infrastructure replacements were integrated into long-term operating and funding models; the rate increases for water and sewer are in keeping with these projected funding models.

A comprehensive rate review for utility rates was completed in 2017 and resulted in changes to the utility rate structure. The District has approved a stronger user-pay utilities model which rewards conservation and improves transparency in maintenance costs and expenditures.

The changes are:

The District has changed its water rate block structure from three to four blocks. A new very low use rate block has been created, which charges the lowest rate to the first 30 cubic metres of water use per month. Previously, the lowest rate was charged for the first 60 cubic metres. By creating more blocks, the District has created more incentive for residents to conserve. With metered water, the resident only pays for what they use.

On the sanitary sewer side, the District has now separated out the regional charge for sewer from the charge to maintain the District system. Regional rates are expected to rise substantially in future years, due to the construction and operational costs associated with the new North Shore Wastewater Treatment Plant.

Since the launch of the Green Can program, recycling of organic material in West Vancouver has been very good. This has resulted in a decrease in residential garbage and the high level of diversion of compostable waste from the landfill has lowered tipping fees. (Regional tipping fees are based on the percentage of compostable material found in the garbage. The lower the percentage, the lower the fee.) The solid waste and recycling fee has therefore been reduced.

Rate increase impacts are as follows:

- **water utility:** a 10.0% increase translates to an increase of \$55 for the median single family household
- **sewer utility:** a 10.0% increase translates to an increase of \$86 for the median single family household
- **solid waste & recycling:** a 2.0% reduction translates to a decrease of \$5 for the median single family household

COUNCIL'S EIGHT PRIORITIES

Early in their mandate, Mayor and Council worked together to determine seven priorities for the District to focus on throughout their term. An eighth priority, Traffic & Transportation, was added in 2016.



1. Ambleside: Waterfront & Town Centre

The Ambleside Waterfront Plan expresses a cohesive vision that ensures something for everyone, more green and open spaces, multi-use facilities and infrastructure letting the community enjoy the waterfront for what it is—one of the jewels of West Vancouver and the Lower Mainland. Implementation of the plan is in progress on a phased basis. In 2018, the implementation of the waterfront plan continues. The Ambleside Town Centre planning process began in 2017 and will continue in 2018. When complete it will form part of the Official Community Plan.



2. Built Form, Housing & Neighbourhood Character

The impact of redevelopment on a neighbourhood's character is a recognized issue without simple solutions. Council continues to seek solutions through policy changes so that West Vancouver's unique neighbourhood character is both protected and enhanced as housing in our community changes to meet changing needs. The Interim Tree Bylaw Working Group addressed the issue of trees on private property and will complete its work in summer 2018 and a working group to address neighbourhood character through built form was formed in 2018.



3. Fiscal Sustainability & Municipal Services

Municipal governments across Canada are dealing with the problem of ageing facilities and infrastructure. After introducing an asset management levy and asset reserve in 2016, the District began to close the infrastructure funding gap. However, the District's long-term fiscal position will need to be strengthened if we are to continue to build a resilient community. Strengthening our local economy, addressing neighbourhood liveability and climate change and ensuring appropriate maintenance and renewal of municipal assets are all issues that the District continues to address through a long-term fiscal sustainability lens.



4. Natural Environment & Climate Action

Energy and emissions plans for both the community and municipal operations are driving changes in a number of ways. Some of the highest green building standards in the province were adopted by Council in 2018. West Vancouver's natural capital is highly valued by residents and visitors alike, and work continues to create strategies and implementation plans for the protection of trails, foreshore areas, watercourses, trees and parks.



5. Official Community Plan Review

The Official Community Plan (OCP) is a key land use document that shapes the future of West Vancouver; how housing needs can be met, where shops, services and community facilities are located, how we move around, how we can protect the environment and how we respond to climate change. The OCP review began in 2017 and input from the community informed and guided every stage of the process. A new Official Community Plan, representing the aggregate contribution of the community, will be presented for consideration in 2018.



6. Arts, Culture & Heritage

In 2017, staff began community engagement to create a new Arts & Culture Strategy which was finalized in 2018. The strategy is a five-year plan with key initiatives, timelines and metrics to guide the District's delivery of arts and culture services and programs. It also includes an Art Facility Needs Assessment; a review of current facilities used by the District and the community. Also in 2018, Council created a Heritage Advisory Committee to support staff efforts in the conservation of structures and landscapes recognised by the District as having significant heritage value.



7. Police Services & Municipal Hall Project

Completed on-time and on-budget, the new Police Services Building connected to Municipal Hall is a vital landmark in the development of the District's infrastructure. The West Vancouver Police Department can now increase everyday operational efficiency and perform its critical role as a key first responder in a wider emergency, such as a major seismic event. The customer service centre in the new wing of Municipal Hall provides enhanced one-stop access to a variety of municipal services for the community.



8. Traffic & Transportation

Council is looking for ways to address the community's significant concern related to traffic and transportation issues in West Vancouver and across the North Shore. Staff are currently working with other levels of government, including TransLink, to address congestion, improve transit efficiency and improve transportation connections on the North Shore.

CHALLENGES FOR 2018

The Economy

British Columbia's economy is expected to maintain positive momentum through 2019, despite drag from the housing sector. British Columbia's economy remains in a strong position with consumer demand underpinned by high employment and income growth, rising exports and government spending. However, housing is forecast to be a drag on growth over the forecast period, reflecting a combination of federal lending restrictions, provincial government policy measures, and elevated construction activity. A housing price correction is not forecast. Government investment will partially offset less market activity, holding housing starts steady around 40,000 units. In the local West Vancouver market, however, some of the initiatives taken by senior governments may have a more pronounced effect. Both housing starts and housing resale values may be affected, and the District is closely monitoring these trends.

Employers are expected to face increasing challenges in finding workers to support operations as employment is constrained by growth in the labour force due to an aging population. The average unemployment rate trends toward 4% by the end of the decade contributing to faster wage growth. In West Vancouver, the shortage of available labour is exacerbated by the lack of suitable housing. This is an issue which the District is making it a priority to address.

Long-term Asset Management

Asset management is an increasing concern for municipalities across Canada with estimates of the Canada-wide deficit ranging from \$141 to \$247 billion. Maintenance of existing assets is a priority to support the sustainability of the District of West Vancouver. The District owns over \$1 billion in assets and should be investing approximately \$14.1 million annually to maintain these assets at an optimal level. The optimal level is the point at which asset maintenance is most effective and provides the most value for money. Assets maintained at the optimal level are the most cost-efficient. The framework for long term asset management, which includes the use of asset reserves and applying an asset levy to tackle the long-term asset investment infrastructure funding gap, has been a continued focus of the 2018 budget process. The District has, over the past three years, compiled a comprehensive list of assets with their replacement costs and associated asset condition and frequency of usage. Now that the District has a baseline, asset management discussions in 2018 are shifting to what the appropriate suite of assets should be and the appropriateness of new asset investments for the District of West Vancouver.

READERS' GUIDE

This budget document encompasses information from the 2018 annual budget process and the Five-Year Financial Plan bylaw for the period from 2018 through to 2022. 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	11
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	29
overview of the District of West Vancouver, history and its governing structure	
3. Planning Environment.	41
planning processes within which the District's priorities, objectives and policies are formed	
4. Financial Planning Framework	49
process, timing, principles and underlying assumptions of the current-year budget cycle	
5. Financial Trends & Cost Drivers	57
impact of the regional and local economy on the current budget, other important issues that drive municipal costs and recent and projected trends in the District's revenues and expenses	
6. Service Level Choices	63
adjustments made to the budget at each stage of the current process, from initial preparation, to the first formal draft, to final responses relative to residents' comments and Council discussion	
7. 2018 General Fund Financial Plan Overview	67
summaries of general fund revenues and expenditures, wherein property tax rates are established, as well as the net taxation requirement of each operating division	
8. Divisional Operations.	81
additional details on individual general fund operating departments, staffing and budgets, divisional capital requests, key performance indicators, service level statistics and an accounting of the increase or decrease in net expenditures from year to year includes 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	
9. Capital Program	153
this section presents the Five-Year Capital Plans for all funds and discusses the general approach to capital, principles that guide planning and the detailed projects proposed in each fund	
10. Utility & Other Funds	175
this section presents an overview for each of the other funds maintained by the District	
11. Glossary of Terminology	197
defines terms that are either technical in nature or have a unique meaning for the District of West Vancouver	





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

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2018 BUDGET HIGHLIGHTS

The 2018 budget incorporates a 3.65% increase in property taxes. The property tax rate increase is allocated in the budget as follows:

	%	\$000s
capital	1.56%	\$1,050
operations	2.09%	\$1,413
final tax rate adjustment	3.65%	\$2,463

Highlights of the 2018 budget include the following:

- over the past several years, the District of West Vancouver has experienced substantial development and permit revenue driven from the housing market. The introduction of the provincial foreign buyer tax has impacted the housing market and the District is starting to see an effect in permit requests. The 2018 budget has included a conservative outlook for these revenues, adjusting the permit revenue budget slightly over the 2017 amount;
- the majority of the labour collective agreements were renewed in 2017 and contractual increases are built into the 2018 budget; and
- a 1.56% increase to the asset levy has been incorporated to continue to close the asset investment infrastructure funding gap to maintain and replace assets at the optimal level based on long-term asset management plans.

Change Analysis

	%	\$000's	Explanation
REVENUE			
new construction	1.28%	\$864	new taxation dollars from development
fees & charges	0.38%	\$258	increase to program revenue in Parks, Culture & Community Services
licenses & permits	0.60%	\$404	increase to permit revenue based on trending
other revenue	0.36%	\$238	increase in administrative fee between General Fund and Other Funds (<i>Water Utility, Sewer & Drainage Utility, Solid Waste Utility, Transit</i>) & offset by removal of surplus to balance budget from prior year
Revenue Increase	2.62%	\$1,764	
EXPENSES			
salaries	3.24%	\$2,186	net impact of collective agreement provisions, step adjustments, organization changes and additional labour requests
benefits	0.33%	\$220	conservative estimate of increase to employer paid costs
non-labour costs	1.14%	\$771	external cost pressures (hydro rate increases, contractual increases, exchange rate impact) and increases in operating initiatives aligned with Council priorities, offset by some operating efficiency savings
asset levy	1.56%	\$1,050	transferred to asset reserves
Expenditure Increase	6.27%	\$4,227	
APPROVED TAX INCREASE	3.65%	\$2,463	

IMPACTS TO RESIDENTS

Property Taxes

Property taxes in British Columbia are calculated by multiplying the tax rate by the property's assessed value. Tax rates for municipal taxes are determined by Council. Property assessed values are determined annually by the BC Assessment Authority based on fair market values as of the previous July 1. This means that 2018 property assessed values are based on fair market values as of July 1, 2017. When Council sets tax rates for municipal services, changes in the overall property assessed values are taken into consideration. If the overall property assessed values in the community have increased, the rates are adjusted downward to factor out that average increase. What this means is that, on average, taxes are not affected by increases in assessed values.

However, there are two other factors affecting taxes. First, Council may decide to collect more taxes. The rate will then be adjusted upwards to reflect this increase. Secondly, a particular property's assessed value may increase by either more, or less, than the average increase. Rates are adjusted for 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.

In 2017, in West Vancouver, the changes in property assessed values were much greater in some neighbourhoods than others, resulting in tax shifts between neighbourhoods. In 2018, in contrast, the overall percentage change in values for all residential properties taken as a whole was less than 2%. However, the change in value for strata properties was 16%. This will cause taxes generally to shift from single detached properties onto the strata properties.

Utility User Fees

Utility user fees in water and sewer were approved by Council in December 2017 and are included in the Five-Year Financial Plan.

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

- water user rate: \$546, reflecting an increase of \$55 over 2017
- sewer user rate: \$854, reflecting an increase of \$86 over 2017

Solid waste and recycling fees are set at a flat rate, with additional charges for garbage pickup in excess of an established base level. For 2018, the annual flat rate user fee for a single family household is \$228, reflecting a decrease of \$20 from 2017.

2017 marks 10 years since the introduction of metered utility consumption measurement and billing in the District. A comprehensive rate review based on 10 years of metered utility data will be completed in 2018 and a new rate structure will be introduced in 2018.

The utility billing structure has been modified, introducing new rate classes for water consumption to encourage conservation, and to highlight the regional charge for the new North Shore Wastewater Treatment Plant. The household averages have also been recalculated based on this review.

FIVE-YEAR FINANCIAL PLAN: CONSOLIDATED

Schedule A to Bylaw #4971.2018

	Five-Year Financial Plan \$000's				
	2018	2019	2020	2021	2022
REVENUE					
General Taxation	70,857	74,006	76,100	78,265	80,501
Parcel Taxes	20	1	1	0	0
Fees and Charges	55,065	57,965	60,822	65,357	70,329
Licences and Permits	8,196	8,319	8,444	8,571	8,699
Other Revenue	10,778	10,938	11,103	11,263	11,413
Government Grants	1,075	1,075	1,075	1,075	1,075
External Contributions & Partnerships	461	55	755	355	55
Land Sales	7,000	5,000	2,000	1,000	1,000
Transit Reimbursement	19,804	20,200	20,604	21,016	21,437
Business Improvement Area Levy	500	500	500	500	500
Levies Other Governments	70,000	74,000	78,000	82,000	86,000
	243,756	252,059	259,404	269,402	281,009
Transfers from Reserves					
Asset Reserves	12,911	14,111	14,036	11,355	11,979
Prior Year Committed Funds	14,132	0	0	0	0
Amenity Contributions	3,637	1,475	1,175	875	1,050
Land Reserve	0	2,490	3,110	2,730	2,500
Endowment Fund	1,374	1,324	1,324	1,324	1,324
Other Reserves	3,071	281	681	831	471
Development Cost Charges	173	400	0	0	0
Water Reserves	913	1	0	0	27
Sewer Reserves	3,353	47	400	525	0
Solid Waste Reserve	244	351	390	477	559
Cemetery Development Reserve	825	68	94	0	0
Provisional Transfers	5,000	5,000	5,000	5,000	5,000
	45,632	25,548	26,210	23,117	22,910
	289,388	277,607	285,614	292,519	303,918
EXPENDITURE					
General Government	24,335	22,345	22,874	23,417	24,164
Public Safety	33,583	34,749	35,866	37,021	38,214
Engineering and Transportation	4,956	4,770	4,887	5,008	5,131
Planning and Development Services	5,315	5,466	5,622	5,782	5,947
Recreation and Library	24,449	25,096	25,761	26,445	27,148
General Fund Capital	36,600	25,951	30,618	20,865	20,584
Cemetery	1,741	1,030	1,086	1,021	976
Golf	954	967	980	993	1,006
Transit	19,804	20,200	20,604	21,016	21,437
Water	14,470	14,127	14,890	15,590	15,884
Sewer	19,507	17,568	19,942	22,488	24,670
Solid Waste	6,956	7,065	7,236	7,408	7,575
Business Improvement Area Levy	500	500	500	500	500
Levies Other Governments	70,000	74,000	78,000	82,000	86,000
	263,170	253,836	268,865	269,551	279,235
Debt Service					
Debt Principal	1,027	1,027	1,027	1,027	1,027
Debt Interest	1,274	1,274	1,274	1,274	1,274
	2,302	2,302	2,302	2,302	2,302
Transfers to Reserves					
Asset Reserves	13,036	14,086	14,086	14,086	14,086
Endowment Fund	404	408	413	417	422
Land Reserve	6,780	5,000	2,000	1,000	1,000
Water Reserves	245	1,132	1,294	1,576	2,337
Sewer Reserves	1,264	1,084	625	1,425	2,310
Cemetery Development Reserve	0	0	0	0	76
Other Transfers	2,188	2,179	2,170	2,161	2,152
	23,916	23,890	20,588	20,666	22,382
	289,388	280,027	291,755	292,519	303,918
SHORTFALL					
	0	-2,420	-6,142	0	0

Note: Based on currently projected requirements for maintenance, repairs and renewal of assets, there will be a shortfall in funding in 2019 and 2020. A strategy will need to be developed to address this funding deficit.

REVENUE/TAX DISTRIBUTION: OBJECTIVES & POLICIES

Five-Year Financial Plan Bylaw #4971.2018: Schedule B

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

- the proportion of total revenue 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.

Fund Structure

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

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

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

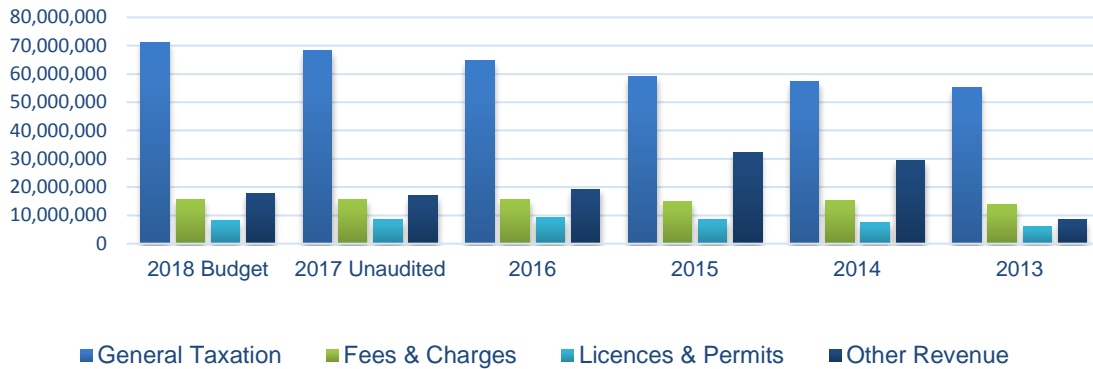
Other stand-alone funds include the Cemetery Fund and Golf Fund and Blue Bus Transit Fund. Capilano View Cemetery operates on a stand-alone basis, with a user rate structure sufficient to fund all expansions and improvements through the Cemetery Fund. Ambleside Par 3 and Gleneagles Golf Course are self-contained businesses that generate a bottom line sufficient to fund golf course operations from the Golf Fund. The Blue Bus service is operated on a contract basis for TransLink, who set service levels, establish budgets and reimburse all costs.

REVENUE & PROPERTY TAXATION POLICIES

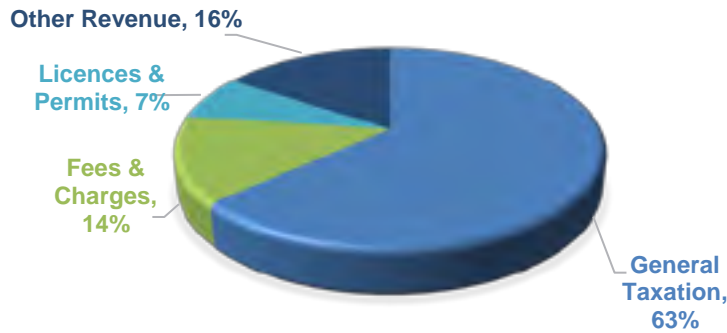
Revenue Sources

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



2018 BUDGET GENERAL FUND REVENUE



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 operating, capital and debt service costs.

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

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

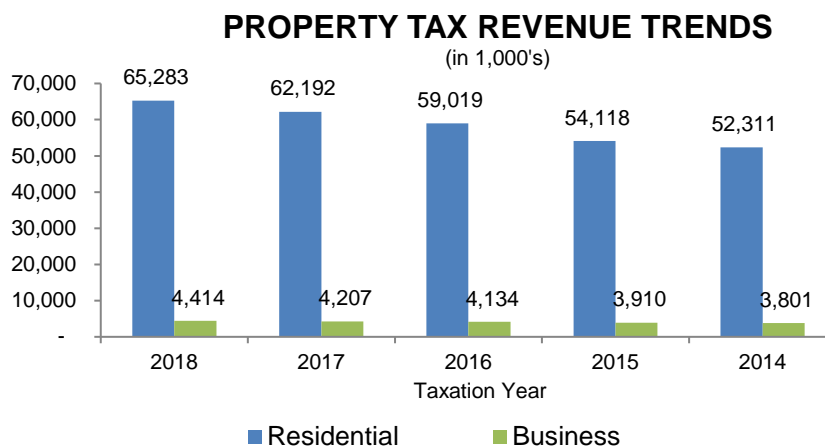
- costs involved in providing a service;
- program participation objectives;
- special consideration for youth and seniors;
- rates as compared to surrounding municipalities;
- targeted recovery rates for recreational facilities; and
- ensuring that new developments pay their own way.

The application of user-pay principles is based on the Government Finance Officers Association recommended best practices, feedback from residents and in accordance with Council’s direction. In addition, grants and other contributions, including partnerships, are pursued wherever possible. Property tax increases are considered a revenue of last resort after all other revenue sources have been maximized in order to balance budgets.

Property Taxation

Property taxation is the District’s most significant revenue source. Residential properties make up 97% of the assessed values and contribute 93% of the property taxes. Business properties contribute approximately 6% of property taxes with other property types contributing less than 1%.

The following chart represents the five-year trend in taxation revenues, from 2014 to 2018, and illustrates that residential taxation is the most significant source of revenue for the District at 93% of the 2018 total. The increase in general taxation for 2015 and 2016 is primarily due to the implementation of an asset levy for maintenance of the District’s capital assets.



Residential & Business Class Property Taxation

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

In West Vancouver, that multiple has always been kept low in order to encourage small business. A survey of business class property taxation within Metro Vancouver municipalities for 2017 (see chart on the next page) indicates a range of class multiples, from a high of 5.05 to a low of 1.00, with the average being 3.60, and the median 3.61. As indicated below, West Vancouver’s tax rate multiple is 3.11. By policy, annual per cent tax increases are applied equally to all property classes.

RESIDENTIAL & BUSINESS CLASS PROPERTY TAXATION SURVEY

Metro Vancouver Municipalities

	RESIDENTIAL			BUSINESS			TAX MULTIPLE
	Assessment	Tax Rate	Tax Dollars	Assessment	Tax Rate	Tax Dollars	
Bowen Island	2,014,783,032 82%	2.17762	4,387,432 49%	43,676,400 16%	2.17762	95,111 40%	1.00
Burnaby	78,140,538,600 82%	1.58740	124,040,291 49%	13,256,021,930 16%	7.49000	99,287,604 40%	4.72
Coquitlam	41,662,579,737 89%	2.16560	90,224,483 65%	3,805,606,880 9%	10.93550	41,616,214 30%	5.05
Delta	29,897,940,005 80%	2.33370	69,772,823	3,274,907,418 11%	8.98490	29,424,716 23%	3.85
Langley (City)	4,314,568,603 71%	2.83360	12,225,762 49%	1,376,638,878 26%	8.47240	11,663,435 44%	2.99
Langley (District)	31,043,033,069 83%	2.48400	77,110,894 62%	3,573,426,851 12%	9.05240	32,348,089 26%	3.64
Maple Ridge	17,905,527,637 91%	3.34120	59,825,949 78%	1,121,144,105 7%	10.93220	12,256,572 16%	3.27
New Westminster	16,391,294,649 86%	2.74150	44,936,734 61%	2,073,664,254 13%	11.33850	23,512,242 32%	4.14
North Vancouver (City)	18,358,415,429 84%	1.80908	33,211,842 56%	2,733,598,100 15%	7.38566	20,189,426 34%	4.08
North Vancouver (District)	41,516,593,005 93%	1.60657	66,699,313 72%	2,346,856,600 6%	7.07029	16,592,957 18%	4.40
Pitt Meadows	3,859,512,725 84%	3.02850	11,688,534 61%	514,764,378 13%	10.25440	5,278,600 29%	3.39
Port Coquitlam	13,580,104,741 82%	2.68280	36,432,705 58%	1,802,590,901 13%	10.54470	19,007,780 30%	3.93
Port Moody	10,106,210,322 91%	2.57740	26,047,746 68%	693,287,906 7%	8.08740	5,606,897 14%	3.14
Richmond	73,414,252,332 80%	1.57216	115,418,951 55%	13,093,222,347 16%	5.60635	73,405,187 36%	3.57
Surrey	115,657,661,180 86%	1.89447	219,109,969 69%	13,343,147,736 11%	6.32140	84,347,374 24%	3.34
Vancouver	318,185,641,214 83%	1.26093	401,209,821 53%	57,674,373,332 16%	5.79744	334,363,719 44%	4.60
West Vancouver	50,928,081,130 97%	1.22120	62,193,373 93%	1,106,344,740 2%	3.79620	4,199,906 6%	3.11
White Rock	8,383,010,112 95%	2.27153	19,042,259 90%	356,076,202 5%	6.09161	2,169,077 10%	2.68

High	5.05
Median	3.61
Average	3.60
Low	1.00

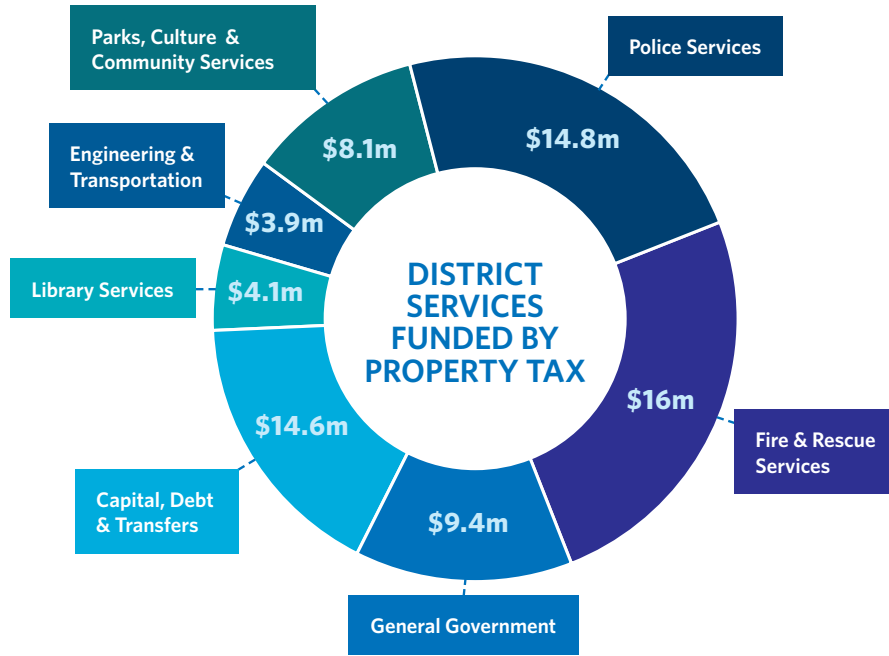
Permissive Tax Exemptions

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

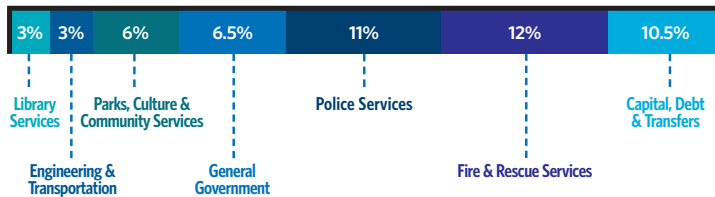
- senior citizen housing projects built with provincial assistance that do not fall within the exemption provisions of section 224(2)(h) of the *Community Charter*;
- non-profit organizations;
- land surrounding buildings for public worship and other necessary ancillary buildings; and
- certain properties deemed to be National Historic Sites.

These limited allowable exemptions is estimated to amount to \$262,800 of foregone taxation revenues for 2018.

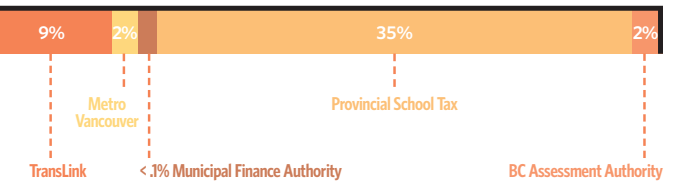
WHERE DO YOUR TAX DOLLARS GO?



52% of your 2018 taxes fund services provided by the District



48% of your 2018 taxes are collected for other taxing authorities



52% OF YOUR TAXES FUND SERVICES PROVIDED BY THE DISTRICT

The 2018 budget provides for a 3.65% increase in property taxes to continue the implementation of an asset levy (1.56%) and to fund the net increase in operating costs (2.09%).

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

48% 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: 604-953-3040
 Provincial School Tax: 250-387-0555
 BC Assessment Authority: 1-866-825-8322
 Metro Vancouver: 604-432-6200
 Municipal Finance Authority: 250-383-1181

FUND STRUCTURE

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

GENERAL FUND

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

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

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

UTILITY FUNDS

WATER UTILITY FUND

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

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

SEWER & DRAINAGE UTILITY FUND

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

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

SOLID WASTE & RECYCLING FUND

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

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

OTHER STAND-ALONE FUNDS

CEMETERY FUND

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

GOLF FUND

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

BLUE BUS TRANSIT FUND

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

SUPPLEMENTAL SCHEDULE: GENERAL FUND CAPITAL

	5 Year Financial Plan \$000's				
	2018	2019	2020	2021	2022
REVENUE SOURCES					
External Borrowing	0	0	0	0	0
Grants and Partnerships	461	55	755	355	55
	<u>461</u>	<u>55</u>	<u>755</u>	<u>355</u>	<u>55</u>
TRANSFERS FROM RESERVES					
Asset Reserves	12,911	14,111	14,036	11,355	11,979
Prior Year Committed Funds	14,132	0	0	0	0
Amenity Contributions	3,637	1,475	1,175	875	1,050
Endowment Fund	0	0	0	0	0
Land Reserve	0	2,490	3,110	2,730	2,500
Other Reserves	287	0	400	550	0
Development Cost Charges	173	400	0	0	0
Provisional Transfers	5,000	5,000	5,000	5,000	5,000
	<u>36,139</u>	<u>23,476</u>	<u>23,721</u>	<u>20,510</u>	<u>20,529</u>
	<u>36,600</u>	<u>23,531</u>	<u>24,476</u>	<u>20,865</u>	<u>20,584</u>
CAPITAL EXPENDITURES*					
Information Technology	1,986	1,149	1,176	1,100	1,098
Equipment	1,610	743	1,034	837	967
Vehicle Fleet	858	1,607	4,378	1,215	1,262
Facilities	8,501	11,164	11,440	5,298	3,931
Grounds and Parks	3,496	1,828	3,079	2,855	3,590
Transportation Infrastructure	15,149	4,460	4,510	4,560	4,735
	<u>31,600</u>	<u>20,951</u>	<u>25,618</u>	<u>15,865</u>	<u>15,584</u>
PROVISION FOR COUNCIL TO APPROVE					
Additional Expenditures	5,000	5,000	5,000	5,000	5,000
	<u>36,600</u>	<u>25,951</u>	<u>30,618</u>	<u>20,865</u>	<u>20,584</u>
SHORTFALL					
	<u>0</u>	<u>-2,420</u>	<u>-6,142</u>	<u>0</u>	<u>0</u>

* This capital plan will be updated with prior year approved projects that are continuing into 2018 in the final version. Based on projected maintenance, repairs and renewal of assets, there will be a shortfall in funding in 2019 and 2020. Strategies to address this funding deficit may include postponement of some critical asset replacement if no additional funding can be found.

SUPPLEMENTAL SCHEDULE: UTILITIES

	5 Year Financial Plan \$000's				
	2018	2019	2020	2021	2022
WATER UTILITY					
Revenue					
User Fees	13,863	15,310	16,216	17,177	18,194
Meter Rental Charges	520	520	520	520	520
Micro Power Generation	30	30	30	30	30
Equipment Recovery	142	149	153	158	163
Other Revenue	225	228	242	259	265
Prior Year Committed Funds	809	0	0	0	0
Transfer from Asset Maintenance Reserve	104	1	0	0	27
	<u>15,693</u>	<u>16,238</u>	<u>17,162</u>	<u>18,144</u>	<u>19,199</u>
Expenditure					
GVWD Water Purchases	3,431	3,648	3,945	4,265	4,621
System Operating	4,701	4,788	4,878	4,969	5,061
System Replacements	4,200	4,500	4,800	4,896	4,994
Equipment Replacement	312	173	250	442	190
Prior Year Approved Work in Progress	809	0	0	0	0
Debt Service	1,996	1,996	1,996	1,996	1,996
Transfer to Operating Reserve	245	1,132	1,294	427	147
Transfer to Asset Maintenance Reserve	0	0	0	1,149	2,190
	<u>15,693</u>	<u>16,238</u>	<u>17,162</u>	<u>18,144</u>	<u>19,199</u>
SEWER UTILITY					
Revenue					
User Fees	17,241	18,419	19,961	23,170	26,753
Equipment Recovery	137	143	151	158	166
Other Revenue	40	43	56	60	62
Development Cost Charges	0	0	0	0	0
Prior Year Committed Funds	3,178	0	0	0	0
Transfer from Asset Maintenance Reserve	175	47	400	525	0
	<u>20,770</u>	<u>18,652</u>	<u>20,567</u>	<u>23,913</u>	<u>26,980</u>
Expenditure					
¹ GVSDD Levy	6,501	6,891	8,394	10,752	12,763
Administration Charge	330	330	330	330	330
Sanitary Operating	1,678	1,711	1,746	1,781	1,816
Storm Operating	868	885	903	921	940
Capital Program	6,640	7,560	8,480	8,649	8,822
Equipment Replacement	312	190	90	55	0
Prior Year Approved Work in Progress	3,178	0	0	0	0
Transfer to Operating Reserve	144	109	376	602	509
Transfer to Asset Maintenance Reserve	1,120	975	249	823	1,801
	<u>20,770</u>	<u>18,652</u>	<u>20,567</u>	<u>23,913</u>	<u>26,980</u>
SOLID WASTE					
Revenue					
User Fees Solid Waste	3,144	3,116	3,208	3,240	3,272
User Fees Recycling	2,867	2,898	2,938	2,990	3,043
Sales	701	701	701	701	701
Transfer from Solid Waste Reserve	244	351	390	477	559
	<u>6,956</u>	<u>7,065</u>	<u>7,236</u>	<u>7,408</u>	<u>7,575</u>
Expenditure					
Waste (Garbage & Organics)	2,491	2,552	2,624	2,699	2,778
Public Realm Waste	883	907	935	961	977
Recycling Collection & Processing	3,562	3,607	3,677	3,748	3,820
Capital	20	0	0	0	0
Transfer to Solid Waste Reserve	0	0	0	0	0
	<u>6,956</u>	<u>7,065</u>	<u>7,236</u>	<u>7,408</u>	<u>7,575</u>

Note:

¹ Includes projected costs for North Shore Wastewater Treatment Plant.

SUPPLEMENTAL SCHEDULE: OTHER FUNDS

	5 Year Financial Plan \$000's				
	2018	2019	2020	2021	2022
GOLF					
Revenue					
Golf Fees	904	917	930	943	956
Clubhouse Rentals	50	50	50	50	50
	<u>954</u>	<u>967</u>	<u>980</u>	<u>993</u>	<u>1,006</u>
Expenditure					
Pro Shop and Management	168	171	173	176	178
Operations and Maintenance	686	697	707	718	728
Administration Charge	0	0	0	0	0
Debt Service	100	100	100	100	100
Transfer to	0	0	0	0	0
	<u>954</u>	<u>967</u>	<u>980</u>	<u>993</u>	<u>1,006</u>
CEMETERY					
Revenue					
User Fees	876	902	929	957	986
Interest Revenue	40	60	62	64	66
Transfer from Cemetery Development Reserve	825	68	94	0	0
	<u>1,741</u>	<u>1,030</u>	<u>1,086</u>	<u>1,021</u>	<u>1,052</u>
Expenditure					
Operations	507	515	522	530	538
Sales and Use Costs	155	157	160	162	165
Administration Charge	179	179	179	179	179
Capital Program	901	180	225	150	95
Transfer to Cemetery Development Reserve	0	0	0	0	76
	<u>1,741</u>	<u>1,030</u>	<u>1,086</u>	<u>1,021</u>	<u>1,052</u>
TRANSIT					
Revenue					
Transit Reimbursement	19,804	20,200	20,604	21,016	21,437
Expenditure					
Operations	1,735	1,770	1,805	1,841	1,878
Maintenance	12,362	12,609	12,861	13,119	13,381
Administration	5,707	5,821	5,938	6,056	6,177
	<u>19,804</u>	<u>20,200</u>	<u>20,604</u>	<u>21,016</u>	<u>21,437</u>

CHANGE IN FUND BALANCES

	Opening Balance	Budgeted Contributions	Budgeted Expenditures	Closing Balance
General Fund				
Unappropriated Surplus / (Deficit)	(11,432,136)	94,150,922	(93,137,688)	(10,418,902)
Reserve Funds	67,272,373	21,115,142	(33,343,109)	55,044,406
	<u>55,840,237</u>	<u>115,266,064</u>	<u>(126,480,797)</u>	<u>44,625,504</u>
Water Utility				
Unappropriated Surplus / (Deficit)	(8,822,583)	-	-	(8,822,583)
Reserve Funds	203,523	4,513,250	(4,511,500)	205,273
	<u>(8,619,060)</u>	<u>4,513,250</u>	<u>(4,511,500)</u>	<u>(8,617,310)</u>
Sewer Utility				
Unappropriated Surplus / (Deficit)	2,204,850	143,650	-	2,348,500
Reserve Funds	3,840,343	8,109,393	(6,951,500)	4,998,236
	<u>6,045,193</u>	<u>8,253,043</u>	<u>(6,951,500)</u>	<u>7,346,736</u>
Solid Waste Utility				
Unappropriated Surplus / (Deficit)	-	6,956,088	(6,956,088)	-
Reserve Funds	2,895,360	-	(243,848)	2,651,512
	<u>2,895,360</u>	<u>6,956,088</u>	<u>(7,199,936)</u>	<u>2,651,512</u>
Golf				
Unappropriated Surplus / (Deficit)	(752,852)	954,443	(954,443)	(752,851)
Reserve Funds	6,659	58	-	6,717
	<u>(746,192)</u>	<u>954,501</u>	<u>(954,443)</u>	<u>(746,134)</u>
Cemetery				
Unappropriated Surplus / (Deficit)	-	1,741,037	(1,741,037)	-
Reserve Funds	1,790,886	11,853	(825,262)	977,477
	<u>1,790,886</u>	<u>1,752,890</u>	<u>(2,566,299)</u>	<u>977,477</u>
CONSOLIDATED	<u>57,206,423</u>	<u>137,695,837</u>	<u>(148,664,475)</u>	<u>46,237,785</u>

Note:

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

RESERVE PROJECTIONS

	2018	2019	2020	2021	2022
Endowment Fund					
Balance, Opening	30,763,734	30,054,478	29,393,677	28,731,598	28,068,295
Net Rentals/Leases	404,023	408,344	412,729	417,180	421,698
Interest Earned	260,399	254,533	248,869	243,194	237,509
Expenditures	(1,373,678)	(1,323,677)	(1,323,677)	(1,323,677)	(1,323,677)
Balance, Closing	30,054,478	29,393,677	28,731,598	28,068,295	27,403,824
Land Reserve					
Balance, Opening	-	6,809,154	9,399,213	8,378,646	6,725,002
Net Proceeds from Land Sales	6,780,000	5,000,000	2,000,000	1,000,000	1,000,000
Interest Earned	29,154	80,059	89,433	76,356	62,135
Project Expenditures	-	(2,490,000)	(3,110,000)	(2,730,000)	(2,500,000)
Balance, Closing	6,809,154	9,399,213	8,378,646	6,725,002	5,287,137
Amenity Contributions Fund					
Balance, Opening	21,772,168	13,317,032	14,460,966	13,405,278	12,641,801
Developer Contributions	-	2,500,000	-	-	-
Interest Earned	150,238	118,934	119,312	111,523	104,204
Project Expenditures	(8,605,373)	(1,475,000)	(1,175,000)	(875,000)	(1,050,000)
Balance, Closing	13,317,032	14,460,966	13,405,278	12,641,801	11,696,005
Capital Facilities Reserve					
Balance, Opening	2,809,593	1,028,011	368,767	322,782	1,162,607
Asset Levy Allocation	2,820,859	2,400,000	3,000,000	3,300,000	3,250,000
Interest Earned	16,431	5,980	2,961	6,360	12,785
Project Expenditures	(4,618,872)	(3,065,225)	(3,048,946)	(2,466,535)	(2,602,064)
Balance, Closing	1,028,011	368,767	322,782	1,162,607	1,823,327
Capital Infrastructure Reserve					
Balance, Opening	3,592,016	(557,564)	362,249	374,370	1,060,412
Asset Levy Allocation	6,640,000	8,135,859	7,185,859	6,485,859	6,935,859
Interest Earned	12,992	(836)	3,154	6,143	12,606
Project Expenditures	(10,802,572)	(7,215,210)	(7,176,892)	(5,805,960)	(6,124,980)
Balance, Closing	(557,564)	362,249	374,370	1,060,412	1,883,898
Capital Equipment Reserve					
Balance, Opening	1,160,143	581,329	301,136	334,139	1,281,308
Asset Levy Allocation	2,470,000	2,400,000	2,700,000	3,100,000	2,800,000
Interest Earned	7,456	3,778	2,720	6,917	13,262
Project Expenditures	(3,056,270)	(2,683,971)	(2,669,717)	(2,159,747)	(2,278,419)
Balance, Closing	581,329	301,136	334,139	1,281,308	1,816,152
Operational Reserve					
Balance, Opening	235,960	191,047	146,097	157,091	386,937
Asset Levy Allocation	1,055,000	1,100,000	1,150,000	1,150,000	1,050,000
Interest Earned	1,828	1,444	1,298	2,329	3,658
Project Expenditures	(1,101,742)	(1,146,393)	(1,140,304)	(922,483)	(973,171)
Balance, Closing	191,047	146,097	157,091	386,937	467,425
Operating Reserves <small>various</small>					
Balance, Opening	4,183,481	1,512,854	1,623,784	1,735,667	1,848,513
Contributions and Revenues	97,500	97,500	97,500	97,500	97,500
Interest Earned	24,389	13,430	14,384	15,346	15,499
Project Expenditures	(2,792,517)	-	-	-	(190,000)
Balance, Closing	1,512,854	1,623,784	1,735,667	1,848,513	1,771,513

	2018	2019	2020	2021	2022
Other Reserves <small>various</small>					
Balance, Opening	2,013,193	2,108,065	2,457,039	2,409,539	2,213,262
Contributions and Revenues	327,227	329,428	331,663	333,930	336,232
Interest Earned	17,646	19,546	20,837	19,793	20,480
Project Expenditures	(250,000)	-	(400,000)	(550,000)	-
Balance, Closing	2,108,065	2,457,039	2,409,539	2,213,262	2,569,974
Borrowed Funds - Police Services Municipal Hall Project					
Balance, Opening	742,086	-	-	-	-
Additional Amount	-	-	-	-	-
Project Expenditures	(742,086)	-	-	-	-
Balance, Closing	-	-	-	-	-
TOTAL GENERAL FUND	48,235,252	49,113,715	47,470,464	48,663,136	49,432,118
Water Utility Reserve Fund					
Balance, Opening	203,523	205,273	207,039	208,819	1,364,817
Contributions and Revenues	4,511,500	4,673,000	5,050,000	6,487,260	7,373,520
Interest Earned	1,750	1,765	1,781	6,738	21,152
Project Expenditures	(4,511,500)	(4,673,000)	(5,050,000)	(5,338,000)	(5,184,000)
Balance, Closing	205,273	207,039	208,819	1,364,817	3,575,489
Sewer & Drainage Utility Reserve Fund					
Balance, Opening	3,840,343	4,998,236	6,020,469	6,322,802	7,203,587
Contributions and Revenues	8,071,550	8,725,055	8,819,485	9,526,870	10,622,895
Interest Earned	37,843	47,178	52,849	57,914	69,695
Project Expenditures	(6,951,500)	(7,750,000)	(8,570,000)	(8,704,000)	(8,822,000)
Balance, Closing	4,998,236	6,020,469	6,322,802	7,203,587	9,074,177
Solid Waste Reserve Fund					
Balance, Opening	2,895,360	2,651,512	2,300,737	1,910,884	1,433,644
Contributions and Revenues	-	-	-	-	-
Project Expenditures	(243,848)	(350,775)	(389,853)	(477,240)	(558,890)
Balance, Closing	2,651,512	2,300,737	1,910,884	1,433,644	874,754
TOTAL UTILITIES	7,855,021	8,528,244	8,442,505	10,002,048	13,524,420
Golf Development Reserve					
Balance, Opening	6,659	6,717	6,774	6,833	6,891
Contributions and Revenues	-	-	-	-	-
Interest Earned	57	58	58	59	59
Project Expenditures	-	-	-	-	-
Balance, Closing	6,717	6,774	6,833	6,891	6,951
Cemetery Development Reserve					
Balance, Opening	1,790,886	977,477	917,238	830,330	837,755
Contributions and Revenues	-	-	-	283	75,592
Interest Earned	11,853	8,112	7,482	7,142	7,530
Project Expenditures	(825,262)	(68,352)	(94,390)	-	-
Balance, Closing	977,477	917,238	830,330	837,755	920,877
TOTAL OTHER FUNDS	984,194	924,012	837,163	844,647	927,828

CONSOLIDATED BUDGET: THREE-YEAR TREND

2018	2017	2016
Annual Budget	Year End Actual	Year End Actual

CONSOLIDATED REVENUES

General Fund:

General Taxation	71,377,085	68,195,267	64,868,171
Other Revenues & Transfers	45,492,124	45,984,060	45,133,673
General Capital Funding	36,599,953	29,124,800	22,382,621
External Borrowing	-	5,694,123	23,022,377
	<u>153,469,162</u>	<u>148,998,250</u>	<u>155,406,842</u>

Utility & Other Funds:

Water Utility Revenues & Transfers	15,692,770	15,866,414	12,427,455
Sewer Utility Revenues & Transfers	20,730,311	16,308,107	13,473,918
Solid Waste Utility Revenues & Transfers	6,956,088	6,701,518	7,089,968
Transit Reimbursements	19,804,102	17,568,872	15,570,825
Golf Fund Revenues & Transfers	954,443	929,788	980,283
Cemetery Fund Revenues & Transfers	1,741,037	962,074	1,241,264
	<u>65,878,751</u>	<u>58,336,773</u>	<u>50,783,713</u>

Tax Levies for Other Governments

	70,000,000	65,690,889	61,088,511
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TOTAL CONSOLIDATED REVENUES

	<u>289,347,913</u>	<u>273,025,911</u>	<u>267,279,066</u>
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CONSOLIDATED EXPENDITURES

General Fund:

General Departmental Operating	84,392,119	80,419,932	78,001,935
General Operating Other & Transfers	25,697,090	39,048,313	54,185,744
General Capital Program	36,599,953	29,124,800	22,382,621
	<u>146,689,162</u>	<u>148,593,045</u>	<u>154,570,300</u>

Utility & Other Funds:

Water Utility Operating & Capital	15,692,770	15,866,414	12,427,455
Sewer Utility Operating & Capital	20,770,411	16,308,107	13,473,918
Solid Waste Utility Operating & Capital	6,956,088	6,701,518	7,089,968
Transit Operating	19,804,102	17,570,414	15,570,825
Golf Fund Operating & Capital	954,443	929,788	980,283
Cemetery Fund Operating & Capital	1,741,037	962,074	1,241,264
	<u>65,918,851</u>	<u>58,338,315</u>	<u>50,783,713</u>

Tax Levies for Other Governments

	70,000,000	65,690,889	61,088,511
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TOTAL CONSOLIDATED EXPENDITURES

	<u>282,608,013</u>	<u>272,622,250</u>	<u>266,442,524</u>
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CONSOLIDATED SURPLUS

	<u><u>6,739,900</u></u>	<u><u>403,662</u></u>	<u><u>836,542</u></u>
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LONG-TERM DEBT PROJECTIONS

	2018	2019	2020	2021	2022
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DEBT PRINCIPAL BALANCES

General Fund

Issued and Outstanding:

Police Services & Municipal Hall - 2016	22,114,820	21,637,081	21,142,622	20,630,856	20,101,179
Police Services & Municipal Hall - 2017	5,574,437	5,451,160	5,324,185	5,193,400	5,058,692
	<u>27,689,256</u>	<u>27,088,241</u>	<u>26,466,806</u>	<u>25,824,256</u>	<u>25,159,871</u>

Water Utility Fund

Issued and Outstanding:

Infrastructure - 2005	1,009,217	879,488	745,218	606,249	462,416
Universal Metering - 2009	2,828,901	2,402,411	1,958,861	1,497,569	1,017,825
Eagle Lake Development Plan - 2009	1,482,606	1,372,672	1,258,341	1,139,436	1,015,776
	<u>5,320,724</u>	<u>4,654,571</u>	<u>3,962,420</u>	<u>3,243,254</u>	<u>2,496,016</u>

Total	<u>33,009,981</u>	<u>31,742,812</u>	<u>30,429,226</u>	<u>29,067,510</u>	<u>27,655,887</u>
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DEBT SERVICE REQUIREMENTS

General Fund

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

Water Utility Fund

Infrastructure - 2005	194,262	194,262	194,262	194,262	194,262
Universal Metering - 2009	593,647	593,647	593,647	593,647	593,647
Eagle Lake Development Plan - 2009	189,938	189,938	189,938	189,938	189,938
	<u>977,847</u>	<u>977,847</u>	<u>977,847</u>	<u>977,847</u>	<u>977,847</u>

Total	<u>2,301,524</u>	<u>2,301,524</u>	<u>2,301,524</u>	<u>2,301,524</u>	<u>2,301,524</u>
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DEBT BORROWING CAPACITY

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

Based on 2017 actual and 2018 budget revenues, the District's borrowing capacity is approximately as follows:

	2018		2019	
	Assent Free	Total Capacity	Assent Free	Total Capacity
Liability Servicing Limit	7,122,525	35,612,623	7,324,557	36,622,783
Actual Debt Servicing Costs	2,301,524	2,301,524	2,301,524	2,301,524
Liability Servicing Capacity Available	<u>4,821,000</u>	<u>33,311,099</u>	<u>5,023,032</u>	<u>34,321,259</u>
Estimated Borrowing Capacity, in Millions	<u>53.6</u>	<u>370.1</u>	<u>55.8</u>	<u>381.3</u>



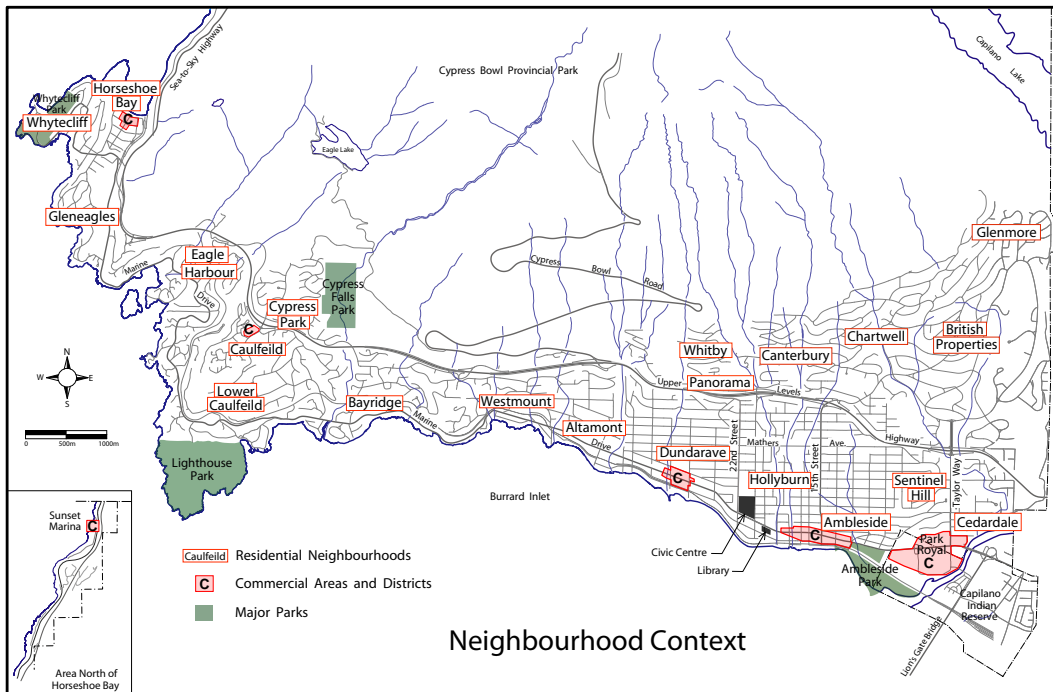
2. West Vancouver Overview

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DEMOGRAPHICS & STATISTICS

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

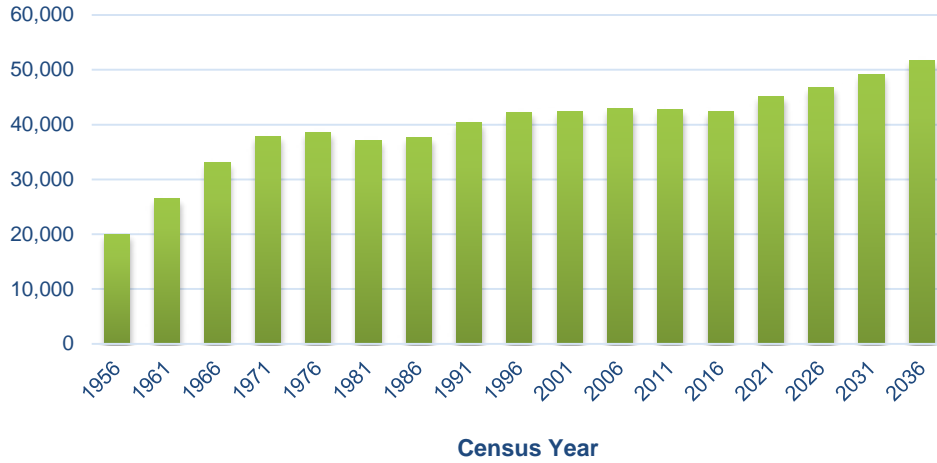
Connections to downtown Vancouver and points east and south from West Vancouver are via the Lions Gate Bridge and through North Vancouver via Highway 1 to the Ironworkers Memorial Bridge. The Upper Levels Highway serves as the major east/west connection to the Horseshoe Bay ferry terminal, Sea to Sky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



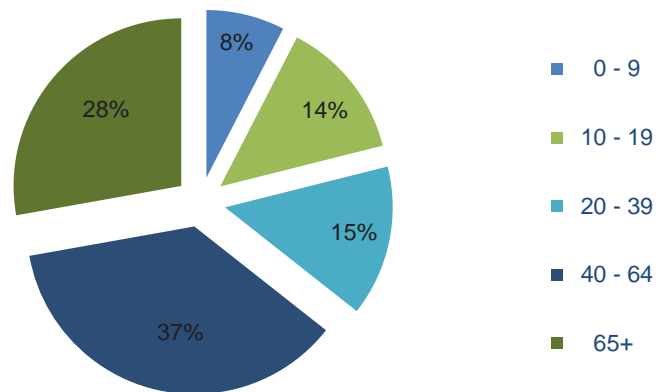
DEMOGRAPHICS & STATISTICS

Population Demographics, Trends & Projections

POPULATION TRENDS/PROJECTIONS

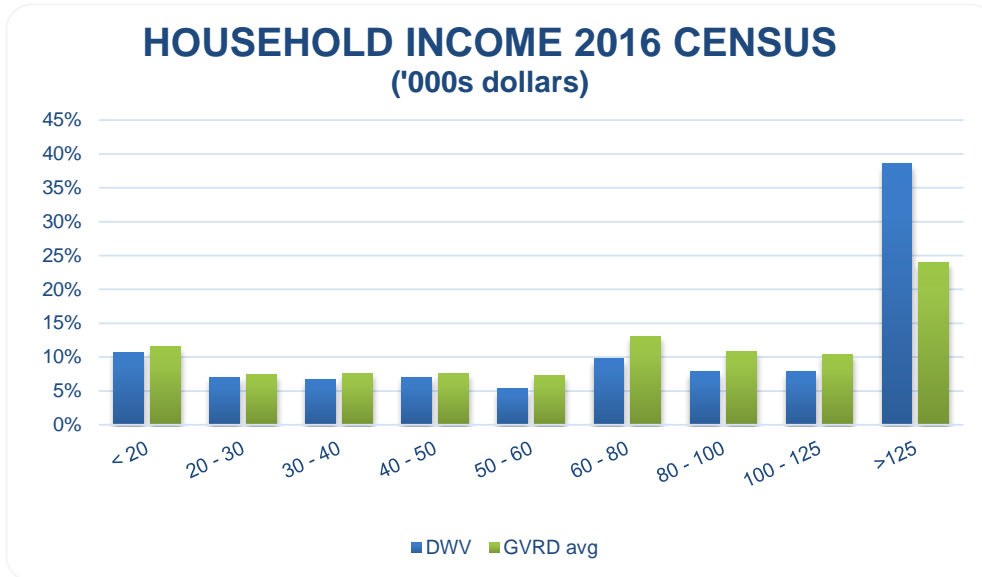


AGE DISTRIBUTION - 2016 CENSUS



DEMOGRAPHICS & STATISTICS

Population Demographics, Trends & Projections...continued



Affordability

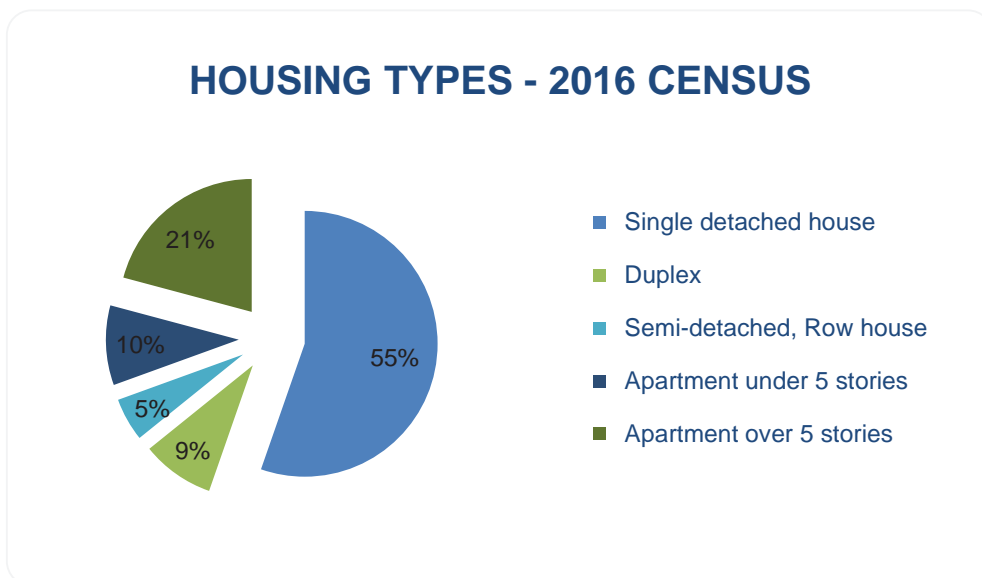
57.9% of West Vancouver renters spend over 30% of their household incomes on shelter costs vs. 43.5% of renters in Metro Vancouver, 43.3% of renters in all of BC and 40% in all of Canada. This increased from 55%.

Rentals

Of West Vancouver’s 16,930 dwellings, 4,260 are renter households (25.2%) and 12,670 are owner households (74.8%).The vacancy rate in 2017 in West Vancouver was 0.2%, which is substantially lower than Metro Vancouver’s 0.7% and West Vancouver’s average rent of \$1,746 is significantly higher than Metro’s \$1,223 average. (CMHC Rental Market Report, 2017)

Household Profile

In West Vancouver, 62% of households are occupied by 1 or 2 people (2011) and 42% of households include children (of these 16% are 25+). (2016 Census)



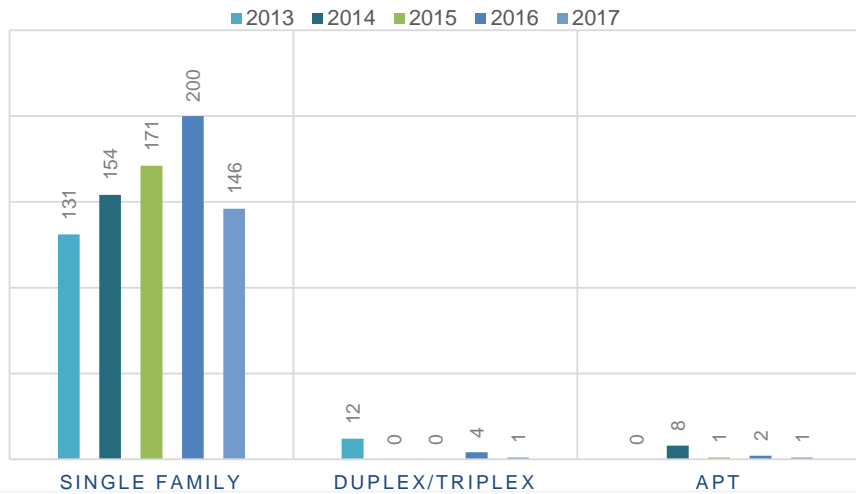
DEMOGRAPHICS & STATISTICS

Land Use & Housing

LAND USE

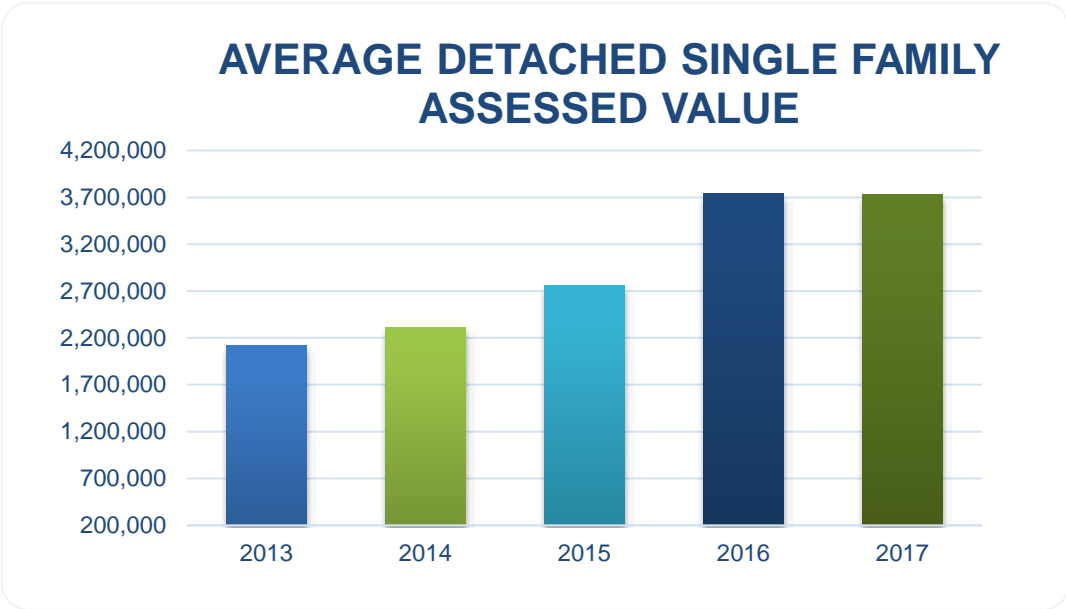


RESIDENTIAL BUILDING PERMITS



DEMOGRAPHICS & STATISTICS

Land Use & Housing...continued



WEST VANCOUVER: YESTERDAY & TODAY



West Vancouver is located on the traditional and unceded territories of the Coast Salish People, in particular, the Squamish, Tsleil-Waututh and Musqueam First Nations.

The District of West Vancouver stretches along 28 kilometres of shoreline and up the slopes of Hollyburn Ridge. The community began as a popular summer holiday destination for Vancouver residents and grew to become an affluent North Shore municipality.

The Skwxwú7mesh Úxwumixw (Squamish people, villages and community) occupied and governed this territory since beyond recorded history. The First Nations 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 (1937-38) 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.

Ambleside was an early subdivision built on a gridiron plan with a commercial strip along Marine Drive. John Lawson Park was named for one of West Vancouver's founders. Dundarave was named for the Scottish castle that was home to the clan of early resident R.E. Macnaghten. Caulfeild owes its unusual spelling to Francis William Caulfeild, an Englishman who laid out an English-style village according to the contours of nature, including the paths of wild animals and cows. Before 1931, when Dan Sewell opened a marina and Whytecliff Lodge in Horseshoe Bay, only a few families lived there year-round.



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 Apartments (1961) was West Vancouver's first high-rise. Some apartment buildings from that era, notably Villa Maris, also known as the Pink Palace, have paint colours influenced by the pastel palette of Miami, Florida.

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.

As the population and diversity of the Metro Vancouver region has grown, so they have in West Vancouver. Compared to several decades ago, West Vancouver has a greater proportion of older residents and a smaller proportion of young children and young adults. Average income levels are higher than in the past, land values have risen dramatically and the population is significantly more diverse.

Today, West Vancouver's ethnic and cultural diversity is drawn from Asia, the Middle East and Europe, as well as from elsewhere in BC and Canada. The Squamish First Nation, with its lands adjacent to the eastern border of West Vancouver, is a key partner with the District.

The District continues to have no industry and offers the same attractions that originally drew the first tourists: beaches, forests, mountain trails, golf courses and ski slopes. Residents place a high value on the natural environment, recreational opportunities, quality community amenities and a rich cultural life.

MUNICIPAL GOVERNMENT OVERVIEW



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

Here are members of Council who will hold office until October 2018. They are named from left to right: Councillor Peter Lambur, Councillor Christine Cassidy, Councillor Bill Soprovich, Councillor Nora Gambioli, Mayor Michael Smith, Councillor Mary-Ann Booth and Councillor Craig Cameron.

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.

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.

2018 Committees and citizen members' names:

Awards Committee:

Coral Winfield, Sandra Ferros, Jennifer Roote, Marina Knez, Dolfi Havlovic, Jason Wright, Wayne Hansen, Terry D. Hodgins & Bruce Howlett

Community Engagement Committee:

Patricia Bowles, Elaine McHarg, Julia Zhou, Andrea Flintoft & Barry Hall

Community Grants Committee:

Tom Allen, Christine Banham, Jim Boyd, Lori Cameron, Merv Chia, Brian Hann, Radmila Ionides, Peter Mitchell, Liesje Ryerson & Cathie Sabiston

Design Review Committee:

Bo Helliwell, Annerieke van Hoek, Shelley Craig, Nick Milkovich, Liane McKenna, Frank Ducote, Benjamin Nelson, Don Harrison & Jason McDougall

Finance Committee:

David Ayriss, Jim MacCallum & Janine Guenther

Gleneagles Community Centre Advisory Committee:

Jean Adshead, Judith Anderson, Judith Berg, Pam Best, Mitchell Davis, Alex Doucette, Alf Haley, David Osoba, Barbara Pettit, Mary Jo Campbell, Scott Hean, Robyn Markham & Wendy Human (alternate to Robyn Markham)

Lower Caulfeild Advisory Committee:

Steve Nicholls, Bo Helliwell & Liane McKenna

Public Art Advisory Committee:

James (Jim) Carruthers, Cori Creed, Susan Des Lauriers (Co-Chair), Peter Sandor Kiss, Sally Michener, David Morton (Co-Chair), Soussan Masumeh Tizvar & Don Vaughan

WORKING GROUPS

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

2018 Working Groups and citizen members' names:

Child Care Services Working Group:

Yilu Chen, Polly Evenden, Fran Jones, Lesley McRae, Dani Renouf, Caroline Schier, Janos Stiasny, Claudia Zuniga-Blaney, Sandralynn Shortall, Nicole Brown, Glenda Burrows & Christine Mann

Interim Tree Bylaw Working Group:

Andrew Gitt, Craig Bench, Don Harrison, Ernest Bodie, Ian Ferguson, Lisa Morris, Mary Gamel, Nic Tsangarakis & William Cafferata

Community Day Event Planning Working Group:

May Wang, Barbara Brink, Sheila Jones, Doug MacCaulay, Dan Fraser, Yang Wang, Roo Wyda, Jane Xu, Gary Cao, Adine Mees, Trish Buckley, Stephanie Jones, Wes Nahanee & Mark Braithwaite

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 West Vancouver Community Centre Society members are not appointed by Council, and Council can only make a recommendation for one member of a police board.

2018 Boards and citizen members' names:

Board of Variance:

Amyr Bhayani, Ian Davis, Lesel Radage, Roger Romses & Sonja Sanguinetti

West Vancouver Memorial Library Board:

David Carter, Jillian Stirk, Eric Fiss, Cynthia Garton, Geoff Jopson, Dr. Zulficar Rahim, Marcus Shapiro, Koichi Ronald Shimoda, J. Andrew Telford & Felicia Zhu

West Vancouver Police Board:

Shafik Bhalloo, Jack McGee, Clara Agopian, Marcus Wong, Wendy Lisogar-Cocchia & Kwitelut - Carla George

Seniors' Activity Centre Advisory Board:

Dave MacLachlan (Chair), Lenore Rogers (Past Chair), Brian Hann, Jain Verner, Basil Davis, Karen Hardie, Roy Maguire, Nigel Clark, Jim Adams, John Watson & Kathy McKenzie

Finance Committee: Brian Hann (Chair), John Watson, Joan Townsend, Janet Morris & Bob Birch

Program Committee: Jain Verner (Chair), Kathy McKenzie, Elizabeth Hsu, Jan Jansen, Jim Adams, Janet Morris & Mahin Farrokhzad

Café Committee: Karen Hardie (Chair), Nigel Clarke, Stephanie Fisher, Farjoud Mahinsa, Joan Townsend & Jain Verner

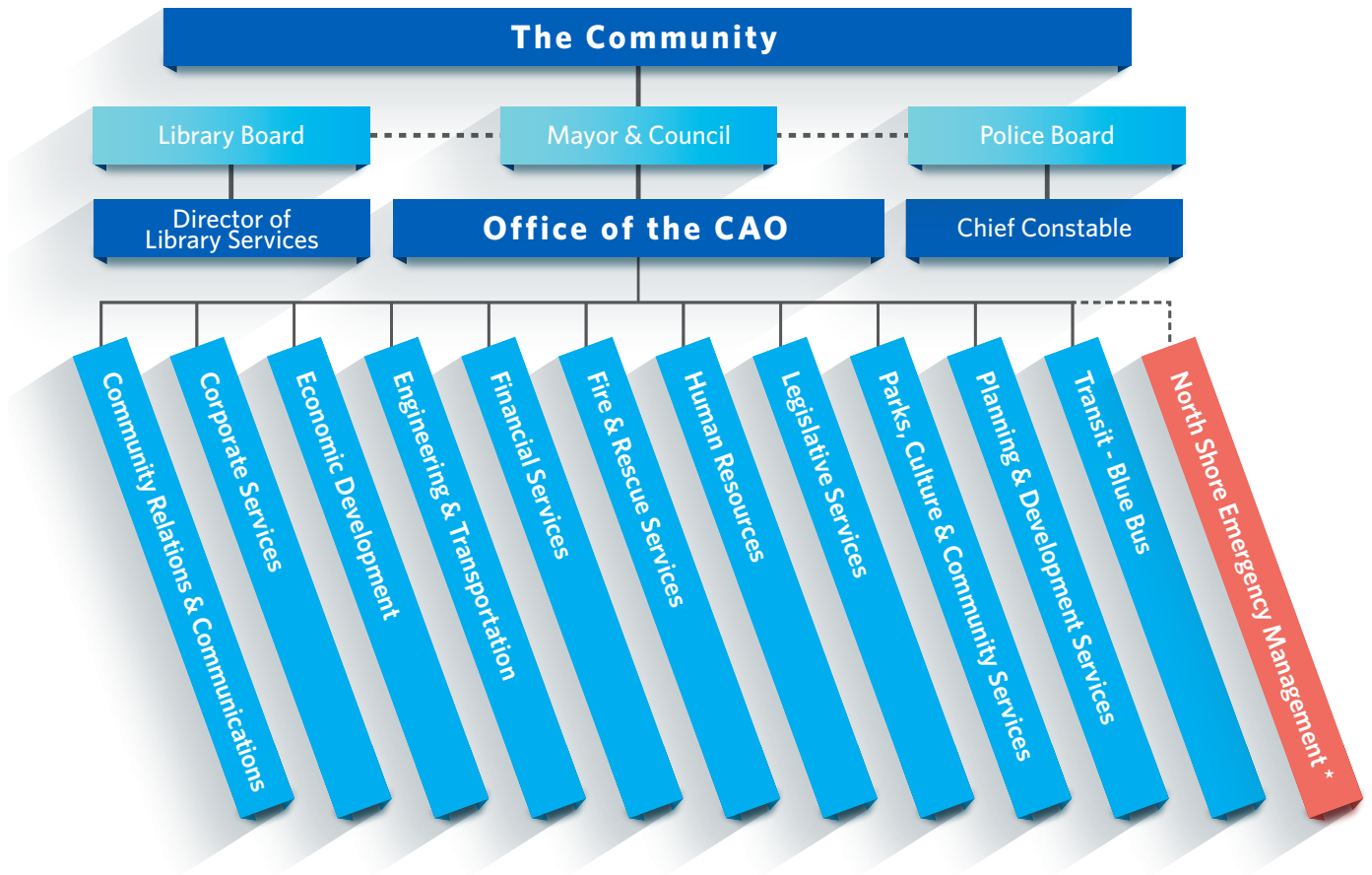
Outreach Committee: Roy Maguire (Chair), Sheilah Grant, Linda Vance & Varick Ernst

Communications Committee: John Watson (Chair), Lenore Rogers, Hans Krutzen, Basil Davis, Dave Patrick & Dave MacLachlan

West Vancouver Community Centres Society:

Mary Jo Campbell, Navida Suleman, Rick Amantea, Jeff Todd, Alastair Nimmons, Shannon Bosa, Sara McCracken, Clark Linton, Mike Courtenay, Janine Guenther, Julie Jeffries, Bill Barrie, Rick Verjee; Jenny Hippel, Richard Fisher, Nicola More, Najeeb Hassan, Terri Green & Karen Sander

ORGANIZATIONAL CHART



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

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

- Nina Leemhuis** Chief Administrative Officer
- Donna Powers** Director of Community Relations & Communications
- Mark Chan** Director of Corporate Services
- Raymond Fung** Director of Engineering & Transportation
- Isabel Gordon** Director of Financial Services
- Randy Heath** Chief of Fire & Rescue Services
- Lauren Hughes** Director of Human Resources
- Mark Panneton** Director of Legislative Services / Corporate Officer
- Anne Mooi** Director of Parks, Culture & Community Services
- Jim Bailey** Director of Planning & Development Services
- Jenny Benedict** Director of Library Services
- Len Goerke** Police Chief Constable



3. Planning Environment

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OFFICIAL COMMUNITY PLAN POLICIES

The overarching local government planning document is the Official Community Plan (OCP). The OCP is a high-level land use plan with policy statements on such topics as zoning, housing, environment, transportation, recreation and parks. West Vancouver's current OCP was adopted in June 2004. In early 2017, the District began a collaborative review of the 2004 OCP. Over the course of 2017 (through Phases 1 to 3), staff worked with the community to collect and refine ideas for the future. Phase 4 began in February 2018 with the release of the draft OCP, and completion of the process and endorsement of the new OCP is expected before the end of 2018. The updated OCP will be the District's number-one planning tool for the next five to 10 years.

The review process has built upon the key principles and values of the existing 2004 plan, captured a decade of citizen working group input, and has engaged the community and stakeholders on emerging issues like housing, transportation, local economy, parks and environment and social well-being.

It is a priority of the current Council to update the OCP to reflect how the community has changed and new pressures affecting growth and development, and to provide a contemporary planning context for West Vancouver. The financial framework for the new draft OCP appears below, but readers should note that this work may still be updated as part of the overall process.

OCP POLICY SECTION 16: FINANCIAL FRAMEWORK

Context

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

Municipalities conduct their financial affairs through formal annual budgets and Five-Year Financial Plans. These budgets and plans define services to be provided and at what cost, and determine revenue sources (chief among which is the power to tax) to pay for them. The form and character of a community as proposed in its OCP plays a significant role in shaping the future demand for infrastructure and services.

The Financial Framework

Although there continue to be challenges in managing the complex and changing financial issues facing West Vancouver, staff have developed a coherent framework that defines, in a principled way, a long-term approach to maintaining financial stability. Some of the elements of that financial framework include:

- a budget process that goes beyond single-year budgeting to include Five-Year Financial Plans, and which includes a significant resident consultation component
- a formal set of budget principles, which guide the annual budget process in establishing overall expenditures and departmental activity levels and, ultimately, the setting of tax rates. These budget principles, applied by Council and staff, cover such matters as commitment to a long-term corporate, results-oriented approach that stresses responsibility and accountability
- capital planning principles that emphasize a long-term program of infrastructure improvement and maintenance on a pay-as-you-go basis, integrating capital construction and maintenance activities within an affordable long-term plan based upon principles of asset management
- a Community Strategic Plan, incorporating a high-level strategy map, which links corporate objectives, initiatives and measures to the organization's mission
- a long-term approach to utilities infrastructure replacement, including developing West Vancouver's own water source at Eagle Lake, which provides the rationale for gradually rising service charges followed by long-term stability of sewer and water rates over the next 10 years (note that more recent studies of the condition of sewer and water infrastructure have indicated the need to further increase utility rates—see section 10, *Utility & Other Funds*)

-
- an ongoing review of fees and charges for the many user-pay services and activities offered by the municipality. Many user-pay activities do not involve full cost recovery measures, but include a municipal subsidy from general taxation. Identifying the services and activities that should be approached on a user-pay basis, and determining the amount of the municipal subsidy, is the subject of ongoing debate
 - a system of Development Cost Charges and individually negotiated servicing agreements that serve to finance the costs associated with growth from new development. This system ensures that the infrastructure requirements of new development are not a burden to existing taxpayers

Challenges and Trends

Overall fiscal stability is managed within the context of certain challenges and trends that may or may not be within the direct control of the District. The most significant challenge facing the District is the financial implications of a historic decision to remain a predominantly residential community, which makes for singular patterns of service consumption. In communities with a significant business and industrial component to the tax base, it is not unusual for those sectors to contribute tax revenues in excess of the value of services that they actually consume, thus subsidizing residential taxpayers. That subsidization of the residential tax burden is not available in West Vancouver.

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

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

- downloading of responsibilities, cutbacks in cost-sharing programs and the elimination of revenue sharing grants;
- the imposition of new standards in such diverse areas as sewage treatment, water quality, solid waste handling, site contamination and the environment, adding directly to municipal costs;
- legislative changes to railway taxation, access to information and privacy, and the *Police Act*, adding indirect costs; and
- initiation of new levels of taxation, such as the proposed Additional School Tax on residential properties valued at \$3 million and more, and the Employer Health Tax based on payroll costs.

West Vancouver's service levels exceed those of other municipalities in Metro Vancouver on a per capita basis and yet, in many cases, describing and quantifying these services with precision is difficult. Staff continue to seek better ways to measure both service levels and efficiencies, and the inclusion of Key Performance Indicator (KPI) reporting by all divisions is an indicator of this.

The debate around user-pay initiatives is expected to continue relative to water metering in West Vancouver. Metro Vancouver restrictions on water use will continue to tighten.

Regional issues are becoming more complex and costly and are further complicated by the problem of less-than-direct municipal representation in decision-making around Metro Vancouver core services, sewer and solid waste. This is also true of regional transportation issues within TransLink. The District increasingly needs to monitor external events, protect its interests and intervene when necessary.

Objectives

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

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

POLICIES

Policy F1

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

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

Policy F2

Ensure that new development pays its own way without impact to existing residents, and provides community benefits when appropriate:

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

Policy F3

Ensure that service levels respond to changing community demographics:

- review service level requirements during each year's budget consultations

Policy F4

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

- using principles of asset management, define objectives for asset acquisition, maintenance and retirement, consistent with available funds and community objectives
- through 20-year asset replacement projections, define and fund appropriate levels of asset investment
- review and amend, as necessary, five- and 10-year infrastructure maintenance plans as part of the annual budget process
- consider the full life-cycle costing of infrastructure, in particular, off-site services and transportation, and the need for adequate funding for future infrastructure replacement

Policy F5

Implement user-pay initiatives when appropriate:

- continue universal water metering
- continue review of all subsidies to ensure services are appropriately resourced

Policy F6

Monitor legislative changes for impacts and opportunities:

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

Policy F7

Monitor and participate in decision-making within the region:

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

COMMUNITY STRATEGIC PLAN

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

Vision

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

Mission

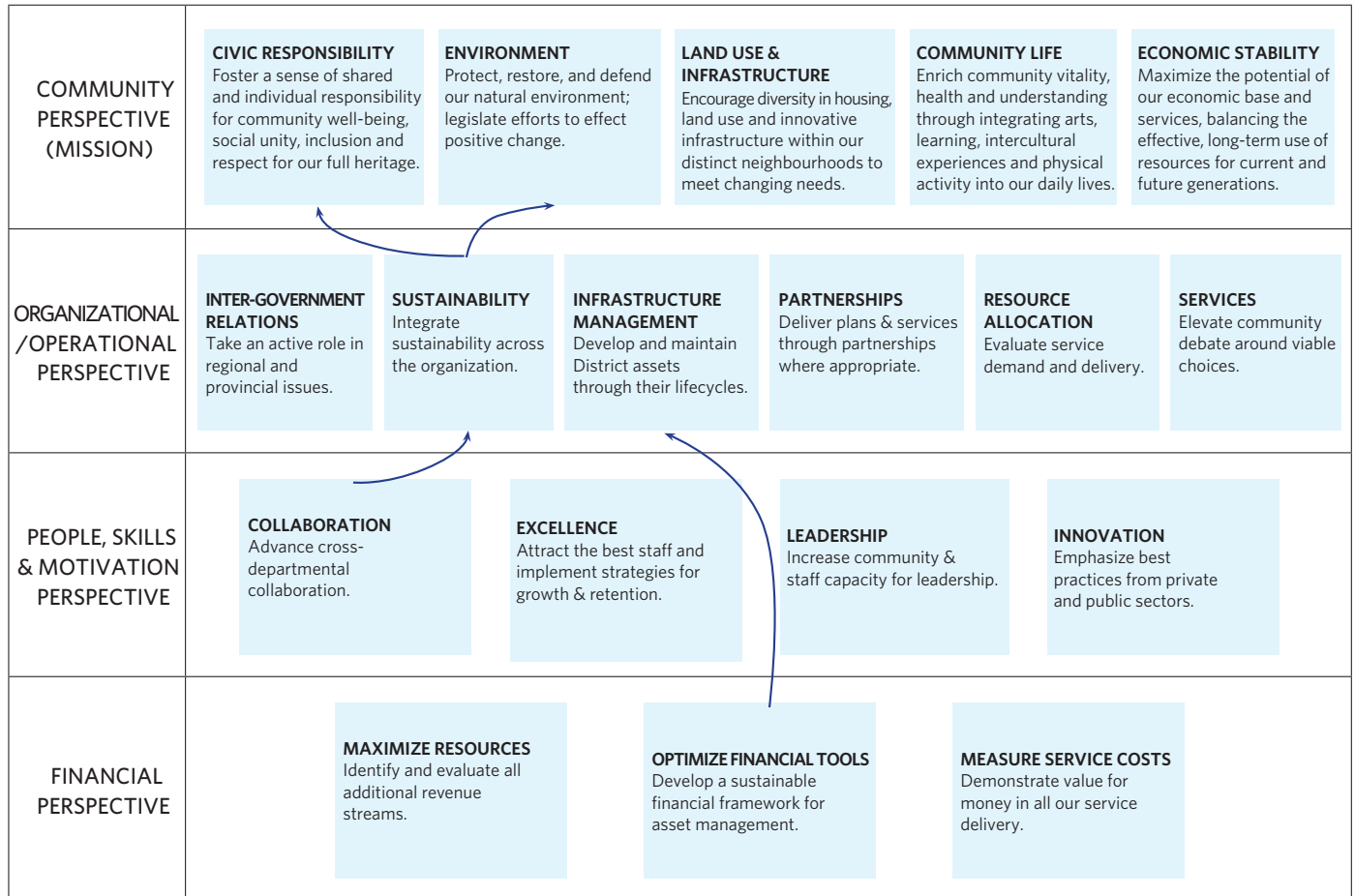
We champion the opportunities that demonstrate our deep commitment to:

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

Much has changed in the District of West Vancouver since the Community Strategic Plan was written. While the vision and mission hold true and the plan's strategy map continues to guide District staff in their work, an update of the Community Strategic Plan is being contemplated as a corporate approach for implementing an updated Official Community Plan in the next two to three years.

STRATEGY MAP

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



COUNCIL PRIORITIES & DIVISIONAL WORK PLANS FOR 2018

In 2018, District staff will contribute to Council's eight priorities in the following ways:

Priority 1: Ambleside: Waterfront & Town Centre

- continue to support the Ambleside Dundarave Business Improvement Association (ADBIA)
- continue to implement the Ambleside Waterfront Plan with designs for plazas and foreshore paths
- continue public consultation and information gathering for the development of the Ambleside Town Centre Plan, which will, when complete, become part of the Official Community Plan (OCP)
- partner with ADBIA to implement wayfinding in Ambleside
- partner with ADBIA to implement improvements to parking
- continue to review development projects that support Ambleside revitalization
- proceed with acquisition of final two remaining Argyle Avenue properties

Priority 2: Built Form, Housing & Neighbourhood Character

- continue analysis and development of options and recommendations for housing and neighbourhood character issues
- implement strategies to address housing affordability and diversity as per the OCP review
- develop and implement regulatory changes regarding watercourses, subdivisions and neighbourhood character
- establish a Neighbourhood Character Working Group to assist and advise Council and staff on issues surrounding neighbourhood character and impacts from development
- consider potential housing projects on District-owned lands
- collaborate across divisions on the Cypress Village planning process
- bring forward the recommendations of the Interim Tree Bylaw Working Group and prepare options for Council consideration

Priority 3: Fiscal Sustainability & Municipal Services

- establish a policy on the use of community amenity contributions
- update the permissive tax exemption policy
- develop a funding strategy for the replacement of major municipal facilities
- update the District's Development Cost Charges program
- establish an operational reserves policy
- complete master servicing agreement negotiations with Squamish Nation
- continue implementation of the asset levy and 20-Year Asset Management Plan
- continue work on fees and charges to address adequate and equitable cost recovery
- monitor and assess impacts of provincial/federal legislation and policy changes on development and permit applications

Priority 4: Natural Environment & Climate Action

- continue implementation of corporate and community plans for reducing environmental footprints and creating sustainable operations
- develop a strategy to create a Coastal Management Plan for the stewardship of the foreshore for ecological, recreational and cultural values and infrastructure protection
- implement the new Trails Plan and develop a five-year prioritized financial and phasing implementation plan
- finalize the detailed design for the Horseshoe Bay Park Revitalization Project
- begin work on the Navy Jack Nature House initiative and surrounding park by developing both financial and operating models in collaboration with community partners

-
- implement components of the OCP review, which will include high-level policy directions for the environment
 - propose implementation and facilitation of some of the highest green building standards in the province through the BC Energy Step Code and rezoning process
 - review and update bylaws related to watercourses, watercourse protection, flood construction levels and climate change (sea level rise, storm events)

Priority 5: Official Community Plan Review

- propose an updated draft OCP for Council's consideration that responds to public feedback, meets legislative requirements and promotes a sustainable community
- once the plan is adopted, work will continue on local area plans for Ambleside Town Centre, Cypress Village, the upper Taylor Way corridor and Horseshoe Bay

Priority 6: Arts, Culture & Heritage

- bring forward Arts & Culture Strategy and five-year prioritized financial and phasing implementation plan
- review cultural services fees for service agreements with community organizations
- develop a plan for aging cultural facilities
- work with Community Day Working Group to establish a framework for a new and improved Community Day
- ensure appropriate integration of Arts, Culture & Heritage into plans and initiatives, including the OCP review
- create a Heritage Advisory Committee to assist Council with matters related to heritage education, conservation and protection within West Vancouver

Priority 7: Police Services & Municipal Hall Project

- complete project close-out and begin planning the renewal and restoration of existing Municipal Hall

Priority 8: Traffic & Transportation

- continue to partner with other levels of government, including TransLink, to address congestion, improve transit efficiency and improve transportation connections on the North Shore
- continue to take an integrated approach to land use and transportation planning
- implement components of the OCP review, which will include high-level policy directions for the major components of the District's transportation network
- participate in ICBC's Taylor Way/Marine Drive Traffic Operational & Safety Review
- participate in regional discussions on mobility pricing led by the Independent Mobility Commission
- participate in Phase 2 of the Mayors' 10-Year Transit Investment Plan
- construct section of Spirit Trail on Royal Avenue from Chatham Street to Bay Street
- partner with Park Royal to upgrade Wardance Bridge to provide a Spirit Trail linkage
- continue to work across all divisions in the planning and delivery of infrastructure changes for improving traffic flow and movement of residents in all modalities
- develop the Ambleside Parking Strategy in conjunction with Ambleside Town Centre Area Plan
- implement components of the Community Energy & Emissions Plan (CEE Plan), including strategic directions around transportation and land use aimed at reducing congestion and greenhouse gas emissions and increasing transportation options throughout the District
- complete the District's Trails Plan to provide enhanced connectivity for pedestrians within the District
- develop new trails in conjunction with British Pacific Properties in the Upper Lands



4. Financial Planning Framework

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Key Budget Assumptions 55

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.

August 2017

The formal budget process begins:

- development of the labour model by position based on authorized staffing levels and incorporating both known and estimated collective agreement settlements
- update to projections of fringe (extended medical/dental, life insurance, etc.) rates and employer-paid costs (employment insurance, WorkSafeBC premiums, pension plans, etc.) by union group
- fees and charges review
- formal budget process instructions sent to all divisions
- deadline date for budget revisions and requests set at the end of September, budget requests include:
 - new project (capital) and program (operating) requests which include FTE applications, proposals for service level adjustments, work program details and explanation of how they support Council's priorities
 - business cases for significant projects greater than \$200,000

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.

September 2017

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. The fees and charges review is complete and the bylaw is submitted to Council for approval. This starts the process of reviewing all revenue sources to support the operating budget.

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

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

An asset management update is provided to Council which included:

- long-term projection of life-cycle maintenance and replacement costs on the current suite of District assets
- list of low use, poor condition assets for Council to review
- evaluation of level of the asset levy

October 2017

The comprehensive budget model is assembled:

- divisional submissions are confirmed as being complete and are signed off by directors
- divisional meetings are held to review operating budgets and requests
- all program and project requests are ranked in order of priority

All relevant divisions work to build the infrastructure maintenance and replacement budgets for the five-year capital plan.

The Finance Committee is involved and informed throughout the budget process. All financial information is received and examined at Finance Committee prior to submission to Council.

November 2017

The budget model draft goes through a series of reviews and refinements within the senior management group, with the objective of establishing a first draft for public review and discussion.

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. Utility rate setting bylaws (reviewed by the Finance Committee) are considered by Council and are adopted by the end of December.

December 2017

A preliminary context update is presented to the Finance Committee and Council on the first draft of the budget. This update recaps the financial policies used to develop the budget and emphasizes issues and factors driving the changes in the budget from the prior year.

Financial Services and Communications collaborate to publish a high-level framework for the proposed budget document that forms the basis of the public engagement process. This document contains an overview summary, draft financial plan, detailed financial schedules, descriptions of proposed work programs and a budget simulator.

The public engagement process includes:

- locating appropriate venues and establishing dates for public information meetings. The meetings aim to be informative, inclusive and issues-focused, with an opportunity for feedback and suggestions;
- posting of additional information, documentation and issue identification on the District's website; and
- Citizen Budget, an online interactive questionnaire for residents to share their thoughts with Council on expenditure spending levels on services and capital projects.

January 2018

The public consultation process is initiated with the draft proposed budget document posted on the District's website and made available to the public. Three information meetings are conducted to present the proposed budget and financial plan to the public. A comprehensive budget document is made available to Council to review.

February 2018

Financial Services staff organize a budget workshop with Council members to review the budget document and answer any questions relating to the requests or changes to the budget. An update is given to the Finance Committee and Council on the public consultation process and recommended tax levy increases to support the proposed budget. Council provides direction on the tax levy increases and based on their feedback, the Five-Year Financial Plan is finalized. The Finance Committee reviews the Five-Year Financial Plan and the capital funding report, which seeks Council approval for appropriations from the asset reserves for budgeted capital requests. Staff also meet with the District's Community Engagement Committee to review the results of the Citizen Budget tool.

March 2018

The Five-Year Financial Plan bylaw is presented to Council for first, second, and third readings and the capital funding report is presented for approval.

April 2018

The Five-Year Financial Plan bylaw is adopted.

2018 BUDGET PRINCIPLES

The following principles guide the development of District operating budgets:

Principles-Based

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

Corporate Approach

The budget should result in a financial plan that furthers the interests of West Vancouver as a whole. Departmental interests and goals are formulated only within the context of promoting the wider corporate interest, in coordination with all departments. The vision, mission and Community Strategic Plan, adopted by Council in 2011, as well as Council's eight priorities, provides the overall framework for future budgets.

Broad Involvement and Support

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

Role at Policy Level

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

Empowerment of Staff

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

Commitment to Planning

Planning is central to achieving results and avoiding unexpected situations. It is a commitment to being strategic, thinking about context before acting, and 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 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. Appropriate information is made publicly available, issues are identified with options, and 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; and 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 at the time they are incurred, not received. The District's budgets and annual financial statements are both prepared according to this method. PSAB standards for the public sector require that expenditures related to new capital assets be recorded as an increase to tangible capital assets on the Statement of Financial Position, while the Statement of Operations reflect a charge for the orderly amortization of District infrastructure over its estimated useful life.

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

Balanced Budgets

Local governments are required to balance the annual budget, which is the first year of the Five-Year Financial Plan. The subsequent four years may reflect deficits, if projected expenditures exceed projected revenues. This can serve as an early warning system that adjustments will be required in order to bring the annual budget back into balance. For the annual budget, West Vancouver ensures that operating expenditures and infrastructure maintenance programs are funded from current revenues. This funding means that we avoid artificial deferral of expenditures to future periods, or inappropriate use of reserve funds in order to balance budgets. One-time expenditures may be funded by one-time use of selected reserves. Capital expenditures are funded from long-term sources as required.

Five-Year Planning Horizon

Currently, the 2018–2022 Five-Year Financial Plan is showing deficits in years two and three. This is a result of a mismatch between capital asset investment required to maintain optimal levels of service, and the funds available through the asset levy to meet this need. This mismatch will have to be corrected, either by postponement of asset investments, or by raising additional asset levy funds. District Council will need to consider these alternatives in balancing the 2019–2023 Financial plan. Operationally, a five-year planning horizon, with an informed outlook on future growth, labour contracts, infrastructure lifecycle costs and the general economic climate, allows for the phasing of expenditures in alignment with resources. In particular, proposed service level adjustments are evaluated based on the likely availability of future resources.

In addition, operating costs associated with capital expenditures are evaluated, and every effort is made to reduce operational and capital maintenance impacts by choosing low maintenance, energy-efficient alternatives. Energy-efficient choices not only reduce costs, but also are key in helping the District meet its greenhouse gas (GHG) reduction targets. Low maintenance choices also reduce costs, especially when considered on a life cycle 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 life cycle costs, and operational impacts. Business cases are developed for all capital investment requests, and all financial and operational impacts are quantified, including GHG reduction impacts.

Supporting this framework, in 2018 the District will begin studying and inventorying its natural assets, to see if by preserving and enhancing these assets, costs (such as for storm water management) can be better controlled. As we move forward to meet the challenges posed by climate change, understanding and working with natural assets will be a key strategy to enhance sustainability.

Investment Strategy

Excess cash is invested by professional advisors 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.

A new investment policy based on best practice has been developed for the District and substantial changes to investment strategy based on this policy are under review by the Finance Committee.

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.

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 & Municipal Hall building, to be repaid through interest earned on the Endowment Fund; and local improvement initiatives, repaid by benefiting property owners.

Internal borrowing has also been used where appropriate. Debt statistics, borrowing capacity calculations and annual servicing requirements are reported annually.

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; and target recovery rates with regard to recreation facilities.

For other stand-alone business units, such as golf and cemetery, user rate structures are established to cover all current costs and, in the case of the cemetery, 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 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

Global, national and regional economic performance is assumed to continue in accordance with Bank of Canada, chartered bank and BC Business Council and provincial government projections. The consequences of expected economic conditions for West Vancouver include the following:

- construction activity is anticipated to remain steady, but will not grow as in past years
- returns on investments will continue to be impacted by low interest rates, but some increases can be expected
- changes to the assessment base are not expected to be as volatile as in the previous two years.

Capital Program

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 was insufficient. The level of funding available in recent years has resulted in the state and condition of many assets deteriorating to a critical point with an increased risk of failure.

As in 2017, the 2018 budget continues to focus on applying long-term financial planning and asset management principles to ensure maintenance and investment occur at the optimal point.

Operating Costs

The 2018 budget includes the following:

- service levels are unchanged
- labour cost escalations in line with collective agreements
- where required, a nominal allowance for increases to divisional non-labour costs
- recovery of costs, as appropriate, through selected increases to certain categories of fees and charges

Budget Refinements

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





5. Financial Trends & Cost Drivers

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Trends in Property Taxation. 59

Significant Cost Drivers. 60

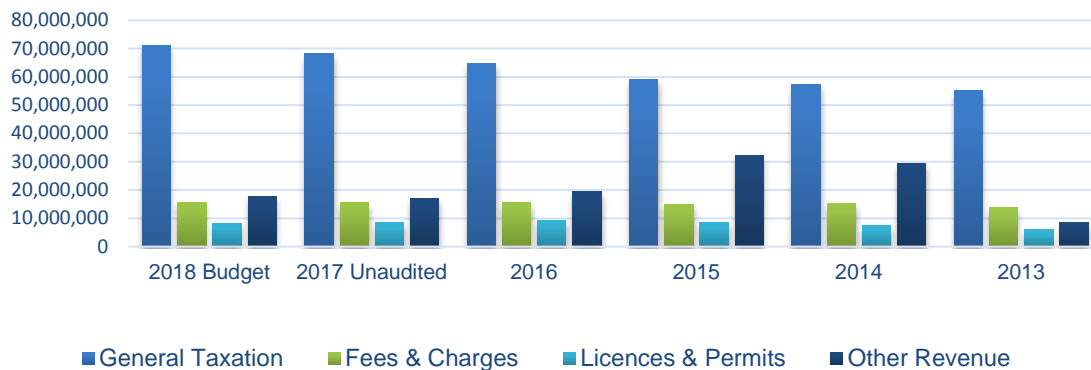
Divisional Expenditure Trends 61

REVIEW OF REVENUES

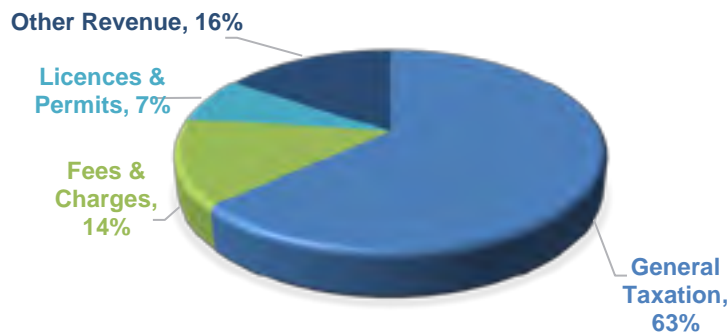
Revenue Sources

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



2018 BUDGET GENERAL FUND REVENUE



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 operating, capital and debt service costs. For the other stand-alone funds, such as golf and cemetery, user rate structures are established that are sufficient to cover all current costs and, in the case of the cemetery, to provide development funds for future planned capital replacement and expansions.

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

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

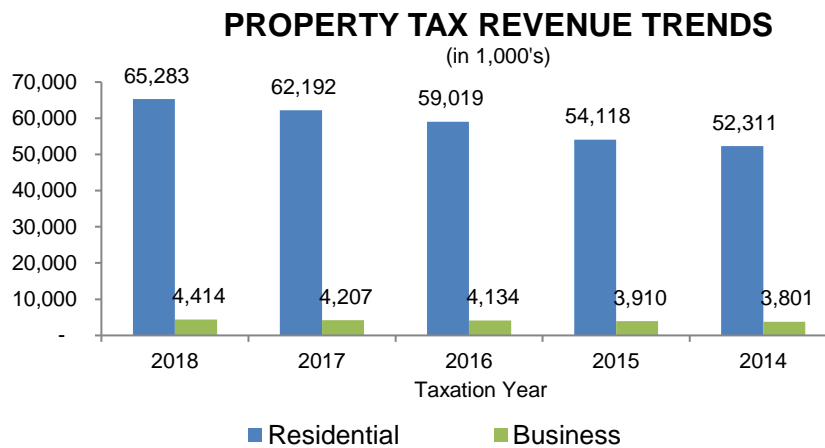
TRENDS IN PROPERTY TAXATION

The application of user-pay principles is based on the Government Finance Officers Association’s recommended best practices, feedback from residents, and is in accordance with Council’s direction. In addition, grants and other contributions, including partnerships, are pursued wherever possible. Property tax increases are considered a revenue of last resort after all other revenue sources have been maximized in order to balance budgets.

Property Taxation

Property taxation is the District’s most significant revenue source. Residential properties make up 97% of the assessed values and contribute 93% of the property taxes. Business properties contribute approximately 6% of property taxes with other property types contributing less than 1%.

The following chart represents the five-year trend in taxation revenues, from 2014 to 2018, and illustrates that residential taxation is the most significant source of revenue for the District at 93% of the 2018 total. The increase in general taxation for 2015 and 2016 is primarily due to the implementation of an asset levy for maintenance of the District’s capital assets.



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

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

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

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

Cost Drivers Common to Metro Vancouver Local Governments

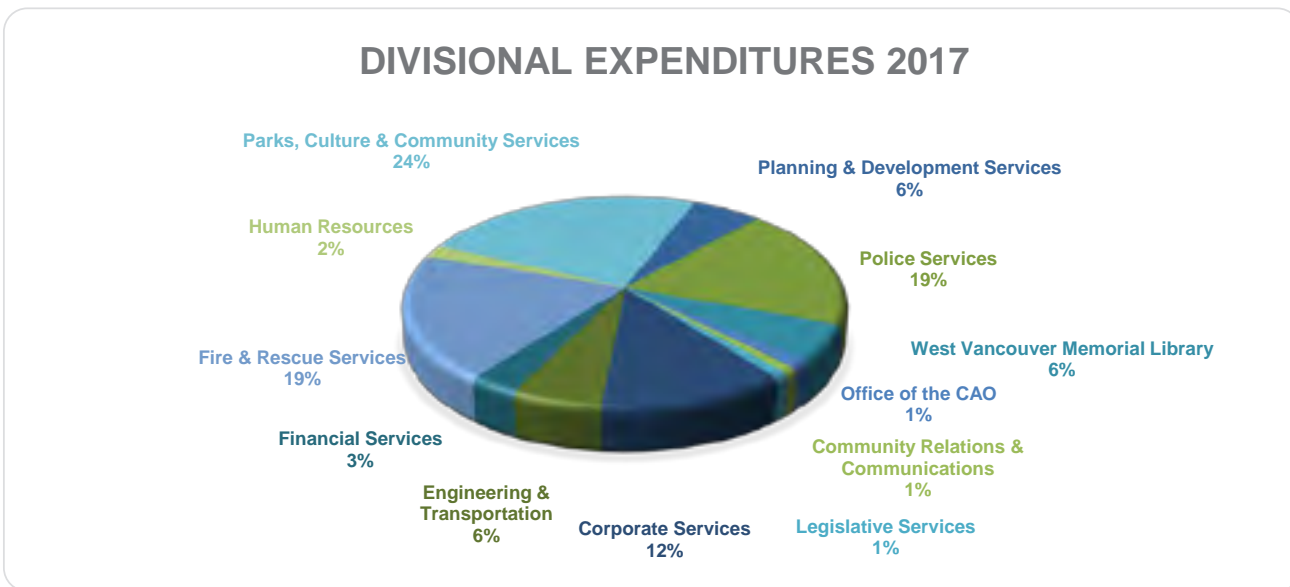
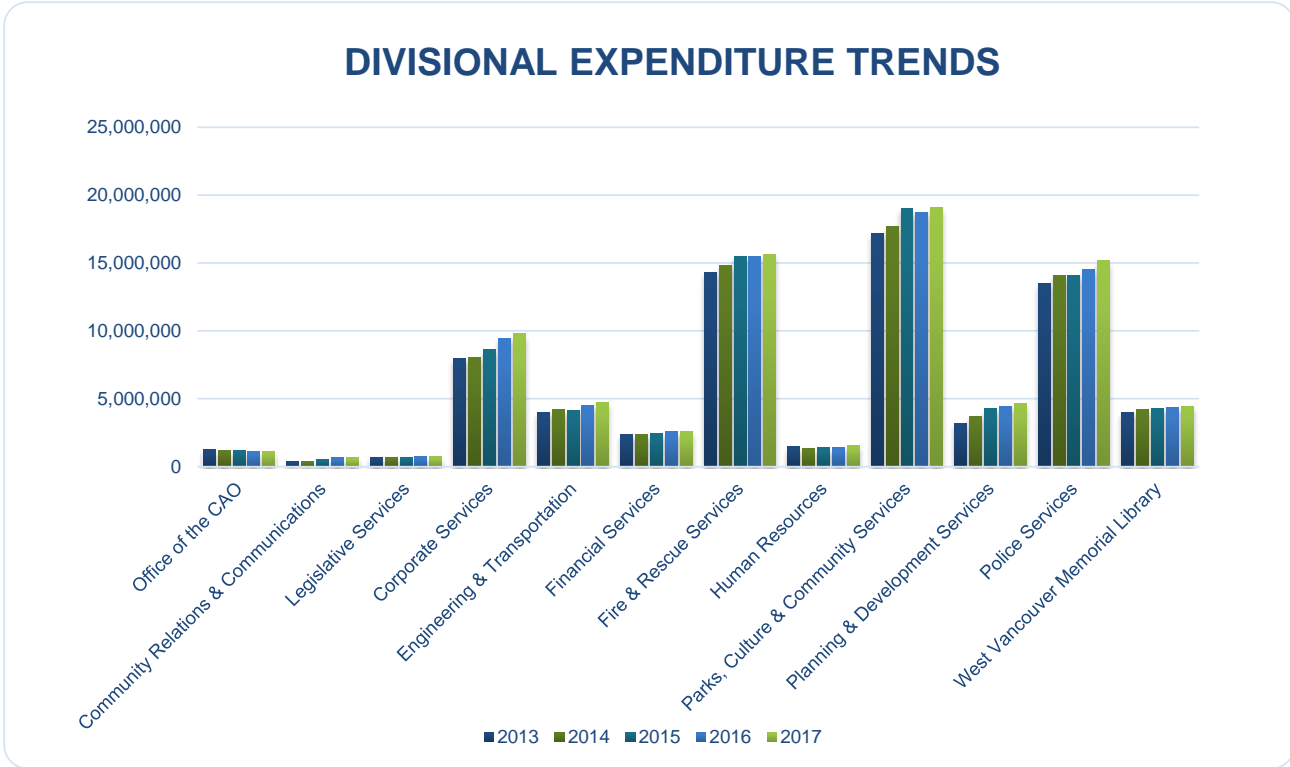
Our most fundamental cost driver is the regional trend in annual labour settlements. These settlements, which historically have been in the range of 2-4%, impact over 80% of general departmental operating expenditures, and over 65% of consolidated operating expenditures.

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.

DIVISIONAL EXPENDITURE TRENDS

The following charts indicate a five-year trend in our General Fund divisional operations, and the proportionate share for each in 2017.







6. Service Level Choices

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INITIAL OUTLOOK

Staff provided Council with a budget update at a regular Council meeting in February 2018. At that meeting, staff advised that:

- staff were developing an operating budget based on a 2.09% increase and a capital budget based on a 1.56% asset levy increase to the effective 2018 property tax rate
- over the past two years the District has developed a comprehensive listing of assets, assessed their state and condition, and compiled information on the probable costs of maintaining and replacing these assets over the next 20 years
- an annual level of funding of \$14.1 million is required to maintain the District's current suite of assets
- as of 2017, \$12.0 million is available from the established tax levy for capital maintenance and investment, therefore, a funding deficit of just over \$2.1 million per year should be addressed
- an asset levy increase of 1.56% to the residential and business class taxpayer is proposed to address 50% of the funding deficit
- the 2018 budget would provide for current service and program levels

After consideration of the budget update, Council supported staff's recommendation of an operating budget increase of 2.09% and 1.56% asset levy increase.

RESIDENT COMMENT

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

Citizen Budget

A new public engagement tool, Citizen Budget, was used this year to solicit feedback from the public. This tool is an online interactive questionnaire for residents to share their thoughts with Council. Two questionnaires were developed, one was a budget simulator which shows how tax dollars are allocated among services and allows residents to see the immediate impact of changing funding on those services. The other questionnaire was on specific capital projects that were community-requested and proposed to be funded using the District's Community Amenity Funds, to determine whether residents supported those projects or not. A postcard was mailed out to all residents to advertise the Citizen Budget tool, which was online from December 4, 2017 to January 31, 2018.

The Citizen Budget consultation results for amenity projects received 826 responses; the results were as follows:

amenity projects funding result	support	do NOT support	don't know
West Vancouver mobile app	18%	57%	25%
Lighthouse Park toilet facilities	45%	42%	13%
WV Secondary track & field	49%	39%	11%
Kay Meek accessible elevator	82%	11%	7%

Based on these results, staff recommended that the Kay Meek elevator project contribution be supported.

The West Vancouver Secondary track & field project contribution was previously supported by Council. However, the project's fundraising has not yet progressed as expected. Council agreed that the funds should remain earmarked, but held by the District and that the situation with this project continue to be monitored.

The mobile app project received very weak support, so Council did not move it forward.

The Lighthouse Park toilet facilities project received almost equal support and opposition. Council agreed that further consultation be done to determine whether this project should go forward.

The Citizen Budget consultation results for operational areas received 72 responses; the results were as follows:

Operational Funding Results	support for reduction	support status quo	support for increase
West Vancouver Police Department	31%	56%	14%
Fire & Rescue Services	51%	39%	10%
Transportation	18%	38%	44%
Parks, Culture & Community Services	26%	49%	25%
West Vancouver Memorial Library	24%	56%	21%
Asset Levy: Maintenance & Renewal	15%	44%	40%

These results give a very general idea of what services the respondents wish to see enhanced, which ones they feel are adequately funded, and which they feel could perhaps be reduced. In general, it is not uncommon to find a low level of support for increased costs in any operational areas; in that regard, it is useful to note that there is, apparently, some support for increased spending in transportation, and support for increasing the asset levy.

The results of the Citizen Budget questionnaire must be interpreted with caution, as they represent only the opinions of those who chose to complete them. In addition to the focused public commentary during the budget process, it should be noted that there is significant resident/Council interaction that takes place throughout the year. Residents attend and provide comment at biweekly Council meetings. Residents also attend and comment at various committee and working group sessions at the Memorial Library, Police Department and Community Services Society board meetings and at special interactions, such as Official Community Plan amendments and strategic planning exercises.





7. 2018 General Fund Financial Plan Overview

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GENERAL FUND SUMMARY

General Fund Budget

	2018	2017	2016
	Annual Budget	Year End Actual	Year End Actual
REVENUE			
¹ General Taxation	71,377,085	68,195,267	64,868,171
Fees and Charges	15,569,682	15,506,335	15,639,647
Licences and Permits	8,196,170	8,424,514	9,312,062
Other Revenue	9,494,205	9,966,861	9,673,207
² Government Grants	1,074,733	1,119,528	1,092,157
³ Other Transfers	4,157,334	2,610,784	864,896
⁴ Extraordinary Items	7,000,000	8,356,038	8,551,704
	116,869,209	114,179,327	110,001,844
EXPENSES			
Office of the CAO, Community Relations & Communications, Legislative Services	2,711,721	2,555,550	2,519,002
Corporate Services	10,013,547	9,788,301	9,439,706
Engineering & Transportation	4,955,660	4,764,368	4,482,274
⁵ Financial Services	2,794,270	2,588,983	2,569,947
Fire & Rescue Services	16,360,594	15,666,073	15,456,385
⁶ Human Resources	1,828,550	1,582,143	1,396,953
Parks, Culture & Community Services	19,792,640	19,085,976	18,755,763
⁷ Planning & Development Services	5,314,683	4,663,318	4,420,259
Police Services	15,963,627	15,168,402	14,547,996
Library Services	4,656,827	4,465,017	4,356,502
General Government	12,661,231	13,243,162	12,241,954
	97,053,350	93,571,293	90,186,742
Asset Levy Transfer to Asset Reserves	13,035,859	11,985,900	10,550,538
Extraordinary Items			
Amenity Contribution	-	8,349,801	8,501,550
Net Land Sales Transfer to Land Reserve	6,780,000	(224,673)	(130,675)
	116,869,209	113,682,321	109,108,155
YEAR END (DEFICIT) / SURPLUS	-	497,006	893,690

Proposed Property Tax Increase	<u>2.09%</u>
Proposed Asset Levy Increase	<u>1.56%</u>

1 General Taxation revenue includes the proposed property tax and asset levy increases and new taxation dollars from development, changes in the local improvement/specified area taxation and payment-in-lieu of taxation.

2 Revenue from government grants is anticipated to be lower due to the provincial traffic fine revenue sharing grant. The District's proportionate share is reduced with additional municipalities added to the program.

3 Includes transfers from various operating reserves to fund for one-time items, emergencies and cyclical events such as the election.

4 Extraordinary items are non-recurring events such as land sales and amenity contributions. Estimating that there will be some land sales to complete in 2018.

5 Increase is due to transfer of a position from the Office of the CAO to Financial Services.

6 Increase is due to reallocating the recovery offset for a position to General Government.

7 Increase is due to the Cypress Village project funded fully by additional revenue and a request for a new position.

REVENUE SUMMARY

General Fund Budget

	2018	2017	2016
	Annual Budget	Year End Actual	Year End Actual
GENERAL TAXATION			
¹ Municipal Taxes	69,947,792	66,789,436	63,454,076
Specified Area	519,663	519,663	529,264
Grants in Lieu	909,630	886,168	884,831
	71,377,085	68,195,267	64,868,171
FEES AND CHARGES			
Police Services	160,550	161,017	161,117
Engineering & Transportation	390,000	477,611	522,237
Parks, Culture & Community Services	11,676,043	11,560,893	11,683,331
Library Services	101,550	88,973	107,589
First Nations Band	2,440,000	2,444,103	2,361,405
Fire & Rescue Services	227,039	210,784	216,794
Parking Tickets	397,500	372,147	368,267
Vehicle Towing	30,000	30,000	30,000
General Admin & Finance Fees	147,000	160,808	188,907
	15,569,682	15,506,335	15,639,647
LICENCES AND PERMITS			
Business Licences	1,291,800	1,333,026	1,312,204
Inspection Permits	5,666,920	5,847,180	6,824,975
Other Permits & Licences	1,237,450	1,244,308	1,174,883
	8,196,170	8,424,514	9,312,062
OTHER REVENUE			
Administration Fees (Translink/Utilities)	1,050,000	605,000	595,100
Interest on Investments	1,300,000	969,088	1,042,853
Tax Penalties & Interest	744,029	831,420	779,626
Library Contributions	233,962	113,715	155,563
Taylor Way Lease	248,388	248,390	238,794
Leases & Rentals	2,038,804	2,072,777	2,027,208
Miscellaneous	1,078,120	1,376,124	1,281,935
Third Party Contributions	2,800,902	3,750,345	3,552,128
	9,494,205	9,966,861	9,673,207
GOVERNMENT GRANTS			
Provincial Traffic Fine Revenue Sharing	672,100	673,653	663,447
Library	158,950	190,422	185,098
Other	243,683	255,453	243,613
	1,074,733	1,119,528	1,092,157
OTHER TRANSFERS			
Operating Reserves	4,157,334	2,610,784	864,896
	4,157,334	2,610,784	864,896
EXTRAORDINARY ITEMS			
Amenity Contribution	-	8,349,801	8,501,550
Land Sales	7,000,000	6,237	50,154
	7,000,000	8,356,038	8,551,704
	116,869,209	114,179,327	110,001,844

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

DIVISIONAL REVENUE SUMMARY

General Fund Budget

	2018 Annual Budget	2017 Year End Actual	2016 Year End Actual
ADMINISTRATION			
Mayor and Council	-	-	-
Chief Administration Officer	-	-	-
Legislative Services	13,700	23,211	15,069
Communications	-	-	-
	<u>13,700</u>	<u>23,211</u>	<u>15,069</u>
CORPORATE SERVICES			
Facilities Management	1,700,764	1,742,408	1,717,131
Bylaw Enforcement	1,913,250	1,914,463	1,899,757
Lands, Legal and First Nations	-	8,806	-
	<u>3,614,014</u>	<u>3,665,676</u>	<u>3,616,888</u>
ENGINEERING & TRANSPORTATION			
Engineering Services	450,000	636,551	565,479
Roads and Traffic	126,900	156,294	215,398
	<u>576,900</u>	<u>792,846</u>	<u>780,877</u>
FINANCIAL SERVICES			
Finance	-	4,909	935
Taxes and Utilities	65,000	70,300	89,280
Purchasing and Risk Management	-	35,593	39,871
	<u>65,000</u>	<u>110,802</u>	<u>130,086</u>
FIRE & RESCUE SERVICES			
Administrative Support	-	418	-
Fire Prevention	216,039	196,365	203,348
Emergency Services	11,000	21,115	13,446
	<u>227,039</u>	<u>217,898</u>	<u>216,794</u>
PARKS, CULTURE & COMMUNITY SERVICES			
Community Services	10,550,557	10,654,230	10,454,420
Parks Maintenance	846,940	795,316	970,687
Cultural Services	308,946	311,769	313,123
	<u>11,706,443</u>	<u>11,761,315</u>	<u>11,738,231</u>
PLANNING & DEVELOPMENT SERVICES			
Planning and Development	1,375,912	752,768	958,938
Permits and Inspections	5,774,520	5,966,665	6,946,212
	<u>7,150,432</u>	<u>6,719,433</u>	<u>7,905,150</u>
POLICE SERVICES			
Administrative Support	774,900	799,942	760,303
Support Delivery	120,958	154,976	176,251
	<u>895,858</u>	<u>954,918</u>	<u>936,554</u>
WEST VANCOUVER MEMORIAL LIBRARY			
Administration	284,650	277,825	289,624
Service Delivery	-	-	1,035
Operations Support	400	-	596
External Funding	237,412	144,454	181,394
	<u>522,462</u>	<u>422,279</u>	<u>472,650</u>
	24,771,848	24,668,378	25,812,297
NON DIVISIONAL REVENUE			
General Taxation	71,377,085	68,195,267	64,868,171
Fees and Charges	2,540,000	2,543,466	2,478,337
Other Revenue	6,842,467	7,623,250	7,245,965
Government Grants	180,475	182,143	180,475
Other Transfers	4,157,334	2,610,784	864,896
Amenity Contribution	-	8,349,801	8,501,550
Land Sales	7,000,000	6,237	50,154
	<u>92,097,361</u>	<u>89,510,948</u>	<u>84,189,548</u>
TOTAL REVENUE	116,869,209	114,179,327	110,001,844

DIVISIONAL EXPENSE SUMMARY

General Fund Budget

	2018	2017	2016
	Annual Budget	Year End Actual	Year End Actual
ADMINISTRATION			
Mayor and Council	469,388	415,774	398,697
Chief Administration Officer	683,211	720,987	718,354
Community Relations & Communications	735,071	666,049	672,265
Legislative Services	824,051	752,740	729,686
	<u>2,711,721</u>	<u>2,555,550</u>	<u>2,519,002</u>
CORPORATE SERVICES			
Information Technology	3,641,806	3,666,837	3,429,638
Facilities Management	4,321,223	4,262,888	4,213,755
Emergency Planning	271,246	255,667	237,769
Bylaw Enforcement	1,258,884	1,116,845	1,107,022
Lands, Legal and First Nations	520,388	486,064	451,522
	<u>10,013,547</u>	<u>9,788,301</u>	<u>9,439,706</u>
ENGINEERING & TRANSPORTATION			
Engineering Services	1,488,613	1,076,573	1,045,045
Roads and Traffic	3,467,047	3,687,795	3,437,229
	<u>4,955,660</u>	<u>4,764,368</u>	<u>4,482,274</u>
FINANCIAL SERVICES			
Finance	1,597,418	1,484,270	1,512,481
Taxes and Utilities	494,860	405,052	358,099
Purchasing and Risk Management	701,992	699,661	699,366
	<u>2,794,270</u>	<u>2,588,983</u>	<u>2,569,947</u>
FIRE & RESCUE SERVICES			
Administrative Support	756,612	729,715	713,485
Fire Prevention	778,123	745,687	710,319
Emergency Services	14,825,859	14,190,671	14,032,581
	<u>16,360,594</u>	<u>15,666,073</u>	<u>15,456,385</u>
HUMAN RESOURCES			
Human Resources	1,489,207	1,241,302	1,094,544
Payroll Services	339,343	340,841	302,409
	<u>1,828,550</u>	<u>1,582,143</u>	<u>1,396,953</u>
PARKS, CULTURE & COMMUNITY SERVICES			
Central Administration	580,773	565,114	525,984
Community Services	12,843,800	12,525,245	12,223,046
Parks Maintenance	5,271,854	4,910,134	4,954,074
Cultural Services	1,096,213	1,085,483	1,052,660
	<u>19,792,640</u>	<u>19,085,976</u>	<u>18,755,763</u>
PLANNING & DEVELOPMENT SERVICES			
Planning and Development	3,123,301	2,579,650	2,345,420
Permits and Inspections	2,191,382	2,083,668	2,074,840
	<u>5,314,683</u>	<u>4,663,318</u>	<u>4,420,259</u>

DIVISIONAL EXPENSE SUMMARY...continued

General Fund Budget

	2018	2017	2016
	Annual Budget	Year End Actual	Year End Actual
POLICE SERVICES			
Chief Constable's Office	1,095,183	951,033	680,648
Administrative Support	5,285,920	4,508,153	4,526,750
Operations Division	7,612,672	7,656,597	7,718,347
Support Delivery	1,969,852	2,052,620	1,622,251
	<u>15,963,627</u>	<u>15,168,402</u>	<u>14,547,996</u>
WEST VANCOUVER MEMORIAL LIBRARY			
Administration	391,742	398,566	483,895
Service Delivery	3,479,295	3,383,241	3,347,704
Operations Support	548,378	538,755	343,509
Third Party	237,412	144,454	181,394
	<u>4,656,827</u>	<u>4,465,017</u>	<u>4,356,502</u>
	84,392,119	80,328,130	77,944,787
GENERAL GOVERNMENT	<u>12,661,231</u>	<u>13,243,162</u>	<u>12,241,954</u>
TOTAL	97,053,350	93,571,293	90,186,742

DEPARTMENTAL NET EXPENSE SUMMARY

General Fund Budget

	2018 Annual Budget			2017	2016
	Expenses	Revenues	Net	Net Actual	Net Actual
Administration	2,711,721	13,700	2,698,021	2,532,339	2,503,933
Corporate Services	10,013,547	3,614,014	6,399,533	6,122,624	5,822,818
Engineering & Transportation	4,955,660	576,900	4,378,760	3,971,522	3,701,397
Financial Services	2,794,270	65,000	2,729,270	2,478,181	2,439,860
Fire & Rescue Services	16,360,594	227,039	16,133,555	15,448,175	15,239,592
Human Resources	1,828,550	-	1,828,550	1,582,143	1,396,953
Parks, Culture & Community Services	19,792,640	11,706,443	8,086,197	7,324,661	7,017,533
Planning & Development Services	5,314,683	7,150,432	(1,835,749)	(2,056,115)	(3,484,890)
Police Services	15,963,627	895,858	15,067,769	14,213,484	13,611,442
West Vancouver Memorial Library	4,656,827	522,462	4,134,365	4,042,737	3,883,853
	84,392,119	24,771,848	59,620,271	55,659,752	52,132,490
General Government	12,661,231	72,061,502	(59,400,271)	(76,267,786)	(71,947,593)
Net Divisional Total	97,053,350	96,833,350	220,000	(20,608,034)	(19,815,103)
Asset Levy Transfer to Asset Reserves	13,035,859	13,035,859	-	11,985,900	10,550,538
Net Land Sales Transfer to Land Reserve	6,780,000	7,000,000	(220,000)	8,125,128	8,370,875
Total	116,869,209	116,869,209	(0)	(497,006)	(893,690)

GENERAL GOVERNMENT EXPENSES

General Fund Budget

	2018 Annual Budget	2017 Year End Actual	2016 Year End Actual
GENERAL GOVERNMENT			
Severance and Collective Bargaining	400,000	202,375	105,050
¹ Legal	980,186	859,395	491,024
Property & Liability Insurance	1,025,000	864,688	1,069,705
² Fiscal Services	2,115,883	2,378,796	1,304,177
Grants In Aid	463,973	435,099	378,463
One-time Initiatives	1,583,167	987,565	671,969
³ Election	200,136	1,282	92,764
⁴ Third Party Works	2,800,902	3,750,727	3,547,132
Other Transfers			
Endowment Fund - Taylor Way Lease	248,388	248,390	238,795
Endowment Fund - Wetmore Revenue	116,000	116,000	116,000
Endowment Fund - Physiotherapy Clinic Rent	39,635	19,051	30,750
Debt Retirement Reserve - Community Centre Rentals	789,205	785,794	773,020
Intrafund Debt Retirement	224,029	-	-
Election Reserve	47,500	47,500	116,186
Engagement Fund	-	-	50,000
⁵ Interest on Reserves	800,000	1,996,359	611,093
UBCM Community Works Funding	180,475	182,143	180,475
Other Transfers	-	-	2,110,874
Capital Reserves - Artificial Turf	146,752	153,592	159,858
Business Improvement Area	500,000	500,000	500,000
⁶ Benefit Costs Savings	-	(285,594)	(305,380)
	12,661,231	13,243,162	12,241,954

Notes: 2018 Annual Budget

- 1 Budget increase funded by transfer in from the legal contingency reserve.
- 2 Additional payments related to the 2nd tranche of external borrowing for the Police Services and Municipal Hall project.
- 3 General local and school election in 2018.
- 4 Increase in third party work expenditures, these costs are offset by third party work recoveries.
- 5 Adjust transfer of interest earned on reserves due to low interest rates.
- 6 The 2018 labour budget incorporates 2017 savings on benefit costs.

REVENUE ALLOCATION SUMMARY

General Fund Budget

	2018		
	Annual Budget	Allocated to Departments	Balance Unallocated
GENERAL TAXATION			
Municipal Taxes	69,947,792	-	69,947,792
Specified Area	519,663	-	519,663
Grants in Lieu	909,630	-	909,630
	<u>71,377,085</u>	<u>-</u>	<u>71,377,085</u>
FEES AND CHARGES			
Police Services	160,550	160,550	-
Engineering & Transportation	390,000	390,000	-
Parks, Culture & Community Services	11,676,043	11,676,043	-
Library Services	101,550	101,550	-
First Nations Band	2,440,000	-	2,440,000
Fire & Rescue Services	227,039	227,039	-
Parking Tickets	397,500	397,500	-
Vehicle Towing	30,000	-	30,000
General Admin & Finance Fees	147,000	77,000	70,000
	<u>15,569,682</u>	<u>13,029,682</u>	<u>2,540,000</u>
LICENCES AND PERMITS			
Business Licences	1,291,800	1,291,800	-
Inspection Permits	5,666,920	5,666,920	-
Other Permits & Licences	1,237,450	1,237,450	-
	<u>8,196,170</u>	<u>8,196,170</u>	<u>-</u>
OTHER REVENUE			
Administration Fees (Translink/Utilities)	1,050,000	-	1,050,000
Interest on Investments	1,300,000	-	1,300,000
Tax Penalties & Interest	744,029	-	744,029
Library Contributions	233,962	233,962	-
Taylor Way Lease	248,388	-	248,388
Leases & Rentals	2,038,804	1,669,656	369,148
Miscellaneous	1,078,120	748,120	330,000
Third Party Contributions	2,800,902	-	2,800,902
	<u>9,494,205</u>	<u>2,651,738</u>	<u>6,842,467</u>
GOVERNMENT GRANTS			
Provincial Traffic Fine Revenue Sharing	672,100	672,100	-
Library	158,950	158,950	-
Other	243,683	63,208	180,475
	<u>1,074,733</u>	<u>894,258</u>	<u>180,475</u>
OTHER TRANSFERS			
Provincial Revenue Share, Capital Reserves, One Time's, Election	4,157,334	-	4,157,334
	<u>4,157,334</u>	<u>-</u>	<u>4,157,334</u>
EXTRAORDINARY ITEMS			
Land Sales	7,000,000	-	7,000,000
	<u>7,000,000</u>	<u>-</u>	<u>7,000,000</u>
	<u>116,869,209</u>	<u>24,771,848</u>	<u>92,097,361</u>

WAGES & BENEFITS DIVISIONAL SUMMARY

General Fund Budget

	2018			
	Annual Budget	Labour Budget	Non-Labour Budget	Labour %
ADMINISTRATION				
Mayor and Council	469,388	409,388	60,000	87.22%
Chief Administration Officer	683,211	609,811	73,400	89.26%
Communications	735,071	684,371	50,700	93.10%
Legislative Services	824,051	784,551	39,500	95.21%
	<u>2,711,721</u>	<u>2,488,121</u>	<u>223,600</u>	<u>91.75%</u>
CORPORATE SERVICES				
Information Technology	3,641,806	1,806,720	1,835,086	49.61%
Facilities Management	4,321,223	2,114,050	2,207,173	48.92%
Emergency Planning	271,246	-	271,246	0.00%
Bylaw Enforcement	1,258,884	1,033,334	225,550	82.08%
Lands, Legal and First Nations	520,388	458,023	62,365	88.02%
	<u>10,013,547</u>	<u>5,412,127</u>	<u>4,601,420</u>	<u>54.05%</u>
ENGINEERING & TRANSPORTATION				
Engineering Services	1,488,613	1,128,013	360,600	75.78%
Roads and Traffic	3,467,047	1,833,819	1,633,228	52.89%
	<u>4,955,660</u>	<u>2,961,832</u>	<u>1,993,828</u>	<u>59.77%</u>
FINANCIAL SERVICES				
Finance	1,597,418	1,468,768	128,650	91.95%
Taxes and Utilities	494,860	443,610	51,250	89.64%
¹ Purchasing and Risk Management	701,992	723,092	(21,100)	103.01%
	<u>2,794,270</u>	<u>2,635,470</u>	<u>158,800</u>	<u>94.32%</u>
FIRE & RESCUE SERVICES				
Administrative Support	756,612	705,662	50,950	93.27%
Fire Prevention	778,123	763,948	14,175	98.18%
Emergency Services	14,825,859	13,902,502	923,357	93.77%
	<u>16,360,594</u>	<u>15,372,112</u>	<u>988,482</u>	<u>93.96%</u>
HUMAN RESOURCES				
Human Resources	1,489,207	1,254,657	234,550	84.25%
Payroll Services	339,343	339,343	-	100.00%
	<u>1,828,550</u>	<u>1,594,000</u>	<u>234,550</u>	<u>87.17%</u>

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

WAGES & BENEFITS DIVISIONAL SUMMARY...continued

General Fund Budget

	2018			
	Annual Budget	Labour Budget	Non-Labour Budget	Labour %
PARKS, CULTURE & COMMUNITY SERVICES				
Central Administration	580,773	552,373	28,400	95.11%
Community Services	12,843,800	9,853,180	2,990,620	76.72%
Parks Maintenance	5,271,854	3,960,510	1,311,344	75.13%
Cultural Services	1,096,213	740,147	356,066	67.52%
	19,792,640	15,106,210	4,686,430	76.32%
PLANNING & DEVELOPMENT SERVICES				
Planning and Development	3,123,301	2,676,366	446,935	85.69%
Permits and Inspections	2,191,382	2,090,232	101,150	95.38%
	5,314,683	4,766,598	548,085	89.69%
POLICE SERVICES				
Chief Constable's Office	1,095,183	846,543	248,640	77.30%
Administrative Support	5,285,920	2,828,487	2,457,433	53.51%
Operations Division	7,612,672	7,255,982	356,690	95.31%
Support Delivery	1,969,852	1,614,702	355,150	81.97%
	15,963,627	12,545,714	3,417,913	78.59%
WEST VANCOUVER MEMORIAL LIBRARY				
Administration	391,742	275,432	116,310	70.31%
Service Delivery	3,479,295	3,120,060	359,235	89.68%
Operations Support	548,378	404,978	143,400	73.85%
Third Party	237,412	127,892	109,520	53.87%
	4,656,827	3,928,362	728,465	84.36%
	84,392,119	66,810,546	17,581,573	79.17%

STAFFING SUMMARY

FTE count = Full time equivalents

	Permanent			Temporary			Total		
	Exempt	Union	Total	Exempt	Union	Total	Exempt	Union	Total
GENERAL FUND									
Administration	10.00	7.05	17.05		1.03	1.03	10.00	8.08	18.08
Corporate Services	9.00	45.20	54.20		2.03	2.03	9.00	47.23	56.23
Engineering & Transportation	11.95	60.05	72.00				11.95	60.05	72.00
<i>Engineering Services & Roads and Traffic</i>	9.06	21.65	30.71			-	9.06	21.65	30.71
<i>Shared Services</i>	2.00	11.00	13.00				2.00	11.00	13.00
<i>Third Party Works</i>		13.00	13.00				-	13.00	13.00
<i>Capital Maintenance - Engineering</i>	0.89	14.40	15.29				0.89	14.40	15.29
Financial Services	9.00	16.40	25.40		1.55	1.55	9.00	17.95	26.95
Fire & Rescue Services	10.00	102.00	112.00		-	-	10.00	102.00	112.00
Human Resources	13.00		13.00		0.20	0.20	13.00	0.20	13.20
Parks, Culture and Community Services	16.80	100.61	117.41	0.90	30.79	31.69	17.70	131.40	149.10
Planning & Development Services	13.00	28.00	41.00		0.66	0.66	13.00	28.66	41.66
Police Services	15.20	93.00	108.20		2.32	2.32	15.20	95.32	110.52
West Vancouver Memorial Library	7.00	34.20	41.20		5.40	5.40	7.00	39.60	46.60
	114.95	486.51	601.46	0.90	43.98	44.88	115.85	530.49	646.34
OTHER FUNDS									
Water Utility	4.35	12.90	17.25	-	-	-	4.35	12.90	17.25
Sewer Utility	3.35	13.30	16.65			-	3.35	13.30	16.65
Solid Waste Utility	1.85	1.00	2.85		1.00	1.00	1.85	2.00	3.85
Golf	0.00	3.67	3.67		1.55	1.55	-	5.22	5.22
Cemetery	0.00	4.60	4.60		1.50	1.50	-	6.10	6.10
Transit/Blue Bus	6.00	160.77	166.77			-	6.00	160.77	166.77
	15.55	196.24	211.79	-	4.05	4.05	15.55	200.29	215.84
	130.50	682.75	813.25	0.90	48.03	48.93	131.40	730.77	862.17

Notes:

Not all FTEs are funded through taxpayer revenues. Many areas have FTEs which are funded by fee-for-service revenue or other non-taxpayer based revenues. 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.
- Third Party Works are Engineering construction/renovation projects that are fully recovered from third party developers.
- Capital maintenance labour costs are included in the capital budgets of the respective departments.

STAFFING CHANGES

FTE count = Full time equivalents

	2017 Total	2017 Adjustments		2017 Revised	2018 Changes			2018 Total
		Transfers	Other		Transfers	Requests	Total	
GENERAL FUND								
Administration	18.12	(1.09)		17.03 ^a		1.05	1.05 ^l	18.08
Corporate Services	55.23			55.23		1.00	1.00 ^m	56.23
Engineering & Transportation	68.00	-		68.00			-	72.00
<i>Engineering Services & Roads and Traffic</i>	32.71	(2.00)		30.71 ^b			-	30.71
<i>Shared Services</i>	11.00	2.00		13.00 ^c			-	13.00
<i>Third Party Works</i>	9.00			9.00	4.00		4.00 ⁿ	13.00
<i>Capital Maintenance - Engineering</i>	15.29			15.29			-	15.29
Financial Services	25.85	1.09	0.01	26.95 ^d			-	26.95
Fire & Rescue Services	111.00			111.00	1.00		1.00 ^o	112.00
Human Resources	13.00		0.20	13.20 ^e			-	13.20
Parks, Culture & Community Services	147.59		1.50	149.09 ^f			-	149.09
Planning & Development Services	40.66			40.66	1.00		1.00 ^p	41.66
Police Services	108.58			108.58	1.94		1.94 ^q	110.52
West Vancouver Memorial Library	46.00		0.60	46.60 ^g			-	46.60
	634.03	-	2.32	636.35	-	9.99	9.99	646.34
OTHER FUNDS								
Water Utility	16.75	0.50		17.25 ^h			-	17.25
Sewer Utility	17.15	(0.50)		16.65 ⁱ			-	16.65
Solid Waste Utility	2.85		1.00	3.85 ^j			-	3.85
Golf	5.22			5.22			-	5.22
Cemetery	6.10			6.10			-	6.10
Transit/Blue Bus	146.17		20.60	166.77 ^k			-	166.77
	180.94	-	21.60	215.84	-	-	-	215.84
TOTAL DISTRICT	803.06	-	23.92	852.18	-	9.99	9.99	862.17

2017 Changes:

- a Transfer Info Clerk position and related backfill from Office of the CAO to Financial Services for staffing of the Municipal Services Centre.
- b Transfer two sign shop FTE's to Shared Services from Roads & Traffic.
- c Transfer two sign shop FTE's to Shared Services from Roads & Traffic.
- d Transfer Info Clerk position and related backfill from Office of the CAO to Financial Services plus slight adjustment to backfill requirement.
- e Restructure HR Advisor position to full-time to meet operational needs for Transit.
- f Result of collective bargaining settlement (conversion of temporary positions to permanent). Two Assistant Program Coordinators (+1.20 FTE); uplift Department Secretary position from 0.40 FTE to 0.60 FTE (+0.20 FTE); add vacation coverage backfill (0.10 FTE). Mostly funded from existing base operating budget.
- g Restructure resulting in new Digital Access Librarian position (+0.80 FTE) and a reduction in a Library Assistant position (-0.20 FTE) within existing base operating budget.
- h Restructure Water & Sewer Treatment Supervisor position between Water and Sewer Utilities
- i Restructure Water & Sewer Treatment Supervisor position between Water and Sewer Utilities
- j Additional Customer Service Clerk (+1.00 FTE) funded by user fees.
- k New service routes for Community Shuttle program transferred to West Vancouver operations. Transit/Blue Bus is fully funded by TransLink.

2018 Changes:

- l Additional part-time Communications Program Assistant (0.60 FTE) and part-time Graphics Designer (0.45 FTE) to support digital communications, online engagement tools and print/website design work.
- m Convert Capital Project Coordinator to permanent full-time to coordinate planning, design and implementation of facilities capital works. This position will be funded from various capital projects.
- n Additional third party works crew to address increase in the volume of third party requests.
- o Additional Assistant Chief of Operations and Support (+1.00 FTE) to ensure appropriate coverage and adequate staffing due to increasing legislative requirements.
- p Additional Inspector (+1.00 FTE) to review electrical permits. With increasingly complicated regulations and changing technology, electrical installations require more technical support.
- q Two part-time positions in victim services (+1.20 FTE) providing casework and volunteer management including after hours, standby and callout support. Additional temporary staff (+0.74 FTE) for administrative coverage.

ASSESSMENT & TAXATION ANALYSIS

2018 Revised Roll

ASSESSMENT ANALYSIS		2017 Year End Totals	2018 Market Changes	Existing at 2018 Values	2018 New Construction	2018 Taxable Totals	Market Increase as %
1	Residential	50,926,670,610	547,123,520	51,473,794,130	587,457,900	52,061,252,030	1.07%
2	Utilities	18,696,489	64,986	18,761,475	-2,166,550	16,594,925	0.35%
4	Major Industry	2,285,000	-74,000	2,211,000	0	2,211,000	-3.24%
5	Light Industry	0	0	0	0	0	n/a
6	Business & Other	1,106,355,740	151,952,996	1,258,308,736	35,391,364	1,293,700,100	13.73%
8	Rec/Non-Profit	49,640,000	4,251,700	53,891,700	271,300	54,163,000	8.57%
		52,103,647,839	703,319,202	52,806,967,041	620,954,014	53,427,921,055	1.35%

MILL RATE CONVERSION		2017 Year End Totals	2017 Mill Rate	2017 Taxation Revenues	Existing at 2018 Values	Equivalent 2018 Mill Rate	Revenue Proof
1	Residential	50,926,670,610	1.2212	62,191,650	51,473,794,130	1.2082	62,191,650
2	Utilities	18,696,489	8.0981	151,406	18,761,475	8.0700	151,406
4	Major Industry	2,285,000	17.6735	40,384	2,211,000	18.2650	40,384
5	Light Industry	0	17.6735	0	0	18.2650	0
6	Business & Other	1,106,355,740	3.7962	4,203,265	1,258,308,736	3.3404	4,203,265
8	Rec/Non-Profit	49,640,000	4.2178	209,372	53,891,700	3.8850	209,372
		52,103,647,839		66,796,077	52,806,967,041		66,796,077

TAXATION ANALYSIS		2018 Taxable Totals	Tax on New Constr at 2018 Equiv Rate	2018 Equivalent Mill Rate	2018 Revenues @ 2018 Eq Rates	2018 2.09 Operating levy 1.56% Asset Levy	2018 Total Revenues	2018 Mill Rates	Class Multiple	Tax Burden
1	Residential	52,061,252,030	709,778	1.2082	62,901,428	2,338,909	65,240,337	1.2531	1.0000	93.11%
2	Utilities	16,594,925	-17,484	8.0700	133,922	2,799	136,721	8.2387	6.5744	0.20%
4	Major Industry	2,211,000	0	18.2650	40,384	844	41,228	18.6468	14.8800	
5	Light Industry	0	0	18.2650	0	0	0	18.6468		
6	Business & Other	1,293,700,100	118,222	3.3404	4,321,487	115,803	4,437,290	3.4299	2.7370	6.33%
8	Rec/Non-Profit	54,163,000	1,054	3.8850	210,426	4,398	214,823	3.9662	3.1650	0.31%
		53,427,921,055	811,570		67,607,646	2,462,753	70,070,399			100.00%

Tax Increase on NMC \$16,961.81
\$828,531.44

69,241,868

REVENUE INCREASE ANALYSIS

2018 Taxation Revenue - base	66,796,077
2018 increase from new construction, at 2017 equivalent rates	811,570
2018 increase from current rate increase	2,462,753
2018 loss from utilities cap	n/a
Total 2018 taxation revenues	70,070,399

RESIDENTIAL AVERAGE VALUES

2018 Residential Averages	Values	Folios	Average
Detached	44,450,052,800	11,929	3,726,218
Strata	5,136,656,000	3,390	1,515,238
Combined	49,586,708,800	15,319	3,236,942
Vacant	1,059,442,000	594	1,783,572
Other	1,415,101,230	99	14,293,952
Class Total	52,061,252,030	16,012	3,251,390

Median Tax Increase

Median taxable value		2,800,000
Tax before rate increase	1.2082	3,383.02
Tax after rate increase	1.2531	3,508.81

Increase 125.79



8. Divisional Operations

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Parks, Culture & Community Services 133

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Police Services 147

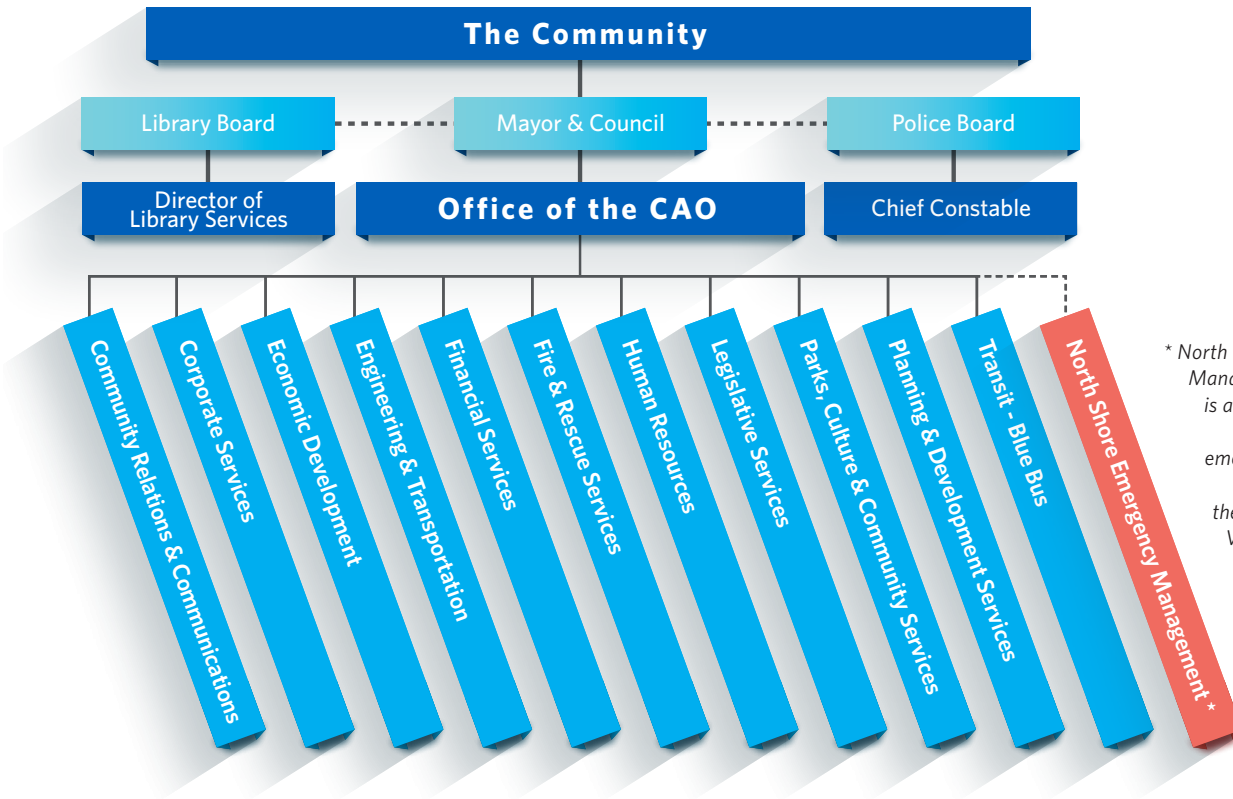
OFFICE OF THE CAO

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

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



Nina Leemhuis | Chief Administrative Officer



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

2017 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

Ambleside: Waterfront & Town Centre

- guided the implementation of the Ambleside Waterfront Plan and provided support for the newly-established Ambleside Dundarave Business Improvement Association (ADBIA)

Built Form, Housing & Neighbourhood Character

- oversaw development of options and recommendations for housing & neighbourhood character issues

Fiscal Sustainability & Municipal Services

- guided creation of mechanisms for building on fiscal sustainability measures and asset management plans



Natural Environment & Climate Action

- provided leadership and direction on implementing corporate and community plans for reducing environmental footprints and creating sustainable operations

Official Community Plan (OCP) Review

- oversaw public consultation, information gathering and analysis for the OCP review and update

Arts, Culture & Heritage

- provided oversight to the development of the Arts & Culture Strategy with extensive community input

Police Services & Municipal Hall Project

- oversaw final phases of construction and directed District departments on an occupancy plan and launch

Traffic & Transportation

- oversaw partnerships with other levels of government, including TransLink, to address congestion, improve transit efficiency and improve transportation connections on the North Shore

2017 OPERATIONAL ACCOMPLISHMENTS

- continued to build and foster a service-oriented culture within all District divisions and operations
- led and directed improvements in emergency preparedness, response and resiliency for all divisions
- built and embedded community consultation processes so that citizen input informs Council and staff decisions
- oversaw a general policy review with a goal of updating existing policies to reflect current state
- directed the development of work plans for all divisions to reflect and execute Council priorities
- led the continuing creation of an economic development strategy
- oversaw development and implementation of enhanced internal communications strategy and employee engagement practices



2018 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

Ambleside: Waterfront & Town Centre

- oversee phase of public consultation and information gathering for the development of the plan

Built Form, Housing & Neighbourhood Character

- provide oversight for the analysis and development of options and recommendations for housing affordability and diversity

Fiscal Sustainability & Municipal Services

- guide development of a funding strategy for the replacement of major municipal facilities

Natural Environment & Climate Action

- provide leadership and direction on implementing corporate and community plans for reducing environmental footprints and creating sustainable operations

Official Community Plan Review

- oversee phases of public consultation and information gathering and analysis for the OCP review and update

Arts, Culture & Heritage

- provide oversight to the steering committee guiding development of the Arts & Culture Strategic Action Plan

Police Services & Municipal Hall Project

- oversee final phases of construction and occupancy plan for continued centralization at Municipal Hall

Traffic & Transportation

- provide leadership and direction for partnerships with other levels of government, including TransLink, to address congestion, improve transit efficiency and improve transportation connections on the North Shore

2018 OPERATIONAL INITIATIVES

- continue to build and foster a service-oriented culture within all District divisions and operations
- lead and direct improvements in emergency preparedness, response and resiliency for all divisions and the community
- review community consultation processes to ensure citizen input informs Council and staff decisions on projects and plans effectively and consistently
- direct the development of work plans for all divisions to reflect and execute Council priorities
- oversee development and implementation of enhanced employee engagement practices
- provide support for the general local and school election on October 20, 2018

OFFICE OF THE CAO

Net Divisional Expenses

	Budget 2018		Actual 2017		Actual 2016	
	%	\$	%	\$	%	\$
Revenue						
		-		-		-
Expenses						
Mayor and Council						
Salaries & Benefits	87.22%	409,388	85.57%	355,758	86.88%	346,388
Supplies & Other Expenses	12.78%	60,000	14.43%	60,016	13.12%	52,309
	100.00%	469,388	100.00%	415,774	100.00%	398,697
Office of the CAO						
Salaries & Benefits	89.26%	609,811	91.53%	659,898	89.78%	644,945
Supplies & Other Expenses	10.30%	70,400	8.47%	61,089	9.83%	70,649
Professional & Consulting	0.44%	3,000	0.00%	-	0.38%	2,760
	100.00%	683,211	100.00%	720,987	100.00%	718,354
Office of the CAO						
Mayor and Council	40.72%	(469,388)	36.58%	(415,774)	35.69%	(398,697)
Chief Administrative Officer	59.28%	(683,211)	63.42%	(720,987)	64.31%	(718,354)
	100.00%	(1,152,599)	100.00%	(1,136,761)	100.00%	(1,117,051)

OFFICE OF THE CAO

Stats & Trends

TREND OF RESOURCE REQUIREMENTS

	2017	2016	2015	2014	2013
Salaries & Benefits	1,015,656	991,333	1,060,498	1,095,310	1,074,425
Supplies & Other Expenses	121,106	122,958	128,293	125,568	126,842
Professional & Consulting	-	2,760	-	-	49,672
Recoveries & Allocations	-	-	-	-	14,000
Total Expenditures	1,136,761	1,117,051	1,188,791	1,220,878	1,264,939
Less: Direct Revenues					
Net Expenditures	1,136,761	1,117,051	1,188,791	1,220,878	1,264,939

COMMUNITY RELATIONS & COMMUNICATIONS

The Community Relations & Communications Division creates and administers an integrated communications structure which keeps residents informed of District projects, policies, services and events.

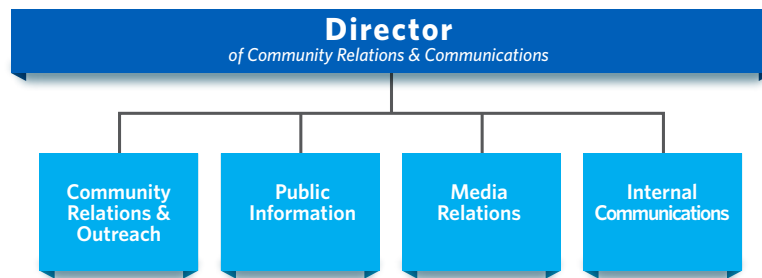
Working with other District divisions, Community Relations identifies and responds to residents' questions and concerns with the goal of providing them with current information and excellent municipal services. Community Relations acts as a liaison between individuals, businesses and organizations and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

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

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



Donna Powers | Director of Community Relations & Communications



2017 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

Ambleside: Waterfront & Town Centre

- provided support for the phased implementation of the Ambleside Waterfront Plan
- supported community engagement for the Ambleside Town Centre Plan

Built Form, Housing & Neighbourhood Character

- provided comprehensive community engagement and communications for the Interim Tree Bylaw Working Group

Fiscal Sustainability & Municipal Services

- produced key financial documents and online information pieces to build residents' understanding of District budget and finances

Natural Environment & Climate Action

- supported implementation of the Community Energy & Emissions Plan, foreshore preservation projects and trails plan
- supported Horseshoe Bay Park revitalization project community engagement

Official Community Plan Review

- supported the community engagement process as public input was gathered for various phases of the review

Arts, Culture & Heritage

- provided communications support for community engagement and development of the Arts & Culture Strategy

Police Services & Municipal Hall Project

- kept area residents informed as the project moved into final construction phases, participated in corporate branding of the building and assisted with coordinating an opening event

2017 OPERATIONAL ACCOMPLISHMENTS

- improved mechanisms to inform residents of impending service changes and infrastructure projects to minimize disruptions
- implemented new staff engagement and communication tactics and augmented existing ones
- supported development and management of a new website for West Vancouver Museum
- provided staff support for and participated in the Community Engagement Committee
- assisted with development of a mobile application to enhance service to residents
- increased communications support for North Shore Emergency Management

2018 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

Ambleside: Waterfront & Town Centre

- continue to provide support for the phased implementation of the Ambleside Waterfront Plan
- continue to support a comprehensive community engagement plan for the Ambleside Town Centre Plan

Built Form, Housing & Neighbourhood Character

- support recommendations of the Interim Tree Bylaw Working Group as directed by Council
- support new Neighbourhood Character Working Group

Fiscal Sustainability & Municipal Services

- support by producing key financial documents and online information pieces to build residents' understanding of the District budget and finances

Natural Environment & Climate Action

- provide communications support for the implementation of the Community Energy & Emissions Plan and foreshore preservation projects

Official Community Plan Review

- support the community engagement process as public input is gathered for various phases of the review
- support implementation of an adopted Official Community Plan

Arts, Culture & Heritage

- provide communications support for community engagement and development of the Arts & Culture Strategy

Traffic & Transportation

- provide communications support for bus service improvements associated with the Mayors' Transit Investment Plan

2018 OPERATIONAL INITIATIVES

- launch a new mobile application to enhance service to residents
- increase communications support for North Shore Emergency Management
- support development of a new website for the Ferry Building Gallery
- assess and adjust the Community Engagement & Outreach Policy
- conduct a District-wide Employee Engagement Survey in conjunction with Human Resources and incorporate findings into an updated employee engagement strategy
- participate in the update and design refresh of the District website
- provide communications support for the 2018 local government and school election

COMMUNITY RELATIONS & COMMUNICATIONS

Net Divisional Expenses

	Budget 2018		Actual 2017		Actual 2016	
	%	\$	%	\$	%	\$
Revenue						
		-		-		-
Expenses						
Communications						
Salaries & Benefits	93.10%	684,371	93.57%	623,220	94.84%	637,544
Supplies & Other Expenses	6.90%	50,700	6.43%	42,829	5.16%	34,721
	100.00%	735,071	100.00%	666,049	100.00%	672,265
Net Divisional Expenses						
Communications	100.00%	(735,071)	100.00%	(666,049)	100.00%	(672,265)
	100.00%	(735,071)	100.00%	(666,049)	100.00%	(672,265)

COMMUNITY RELATIONS & COMMUNICATIONS

Stats & Trends

SERVICE LEVEL STATISTICS

Graphic design requests ¹	808
Website content posting requests ¹	1,393
Website visitors using mobile ¹	46.6%
Website visitors using PCs ¹	44.0%
Website visitors using tablets ¹	9.4%

¹ Data only available from 2017 onward as this was the first year that Communications & Community Relations was reported in detail.

Transaction Counts /Activity Levels				
2017	2016	2015	2014	2013

TREND OF RESOURCE REQUIREMENTS

	2017	2016	2015	2014	2013
Salaries & Benefits	623,220	637,544	464,771	343,476	332,339
Supplies & Other Expenses	42,829	34,721	42,073	37,526	39,467
Professional & Consulting	-	-	39,894	8,610	5,800
Recoveries & Allocations	-	-	-	-	5,200
Total Expenditures	666,049	672,265	546,737	389,612	382,806
Less: Direct Revenues					
Net Expenditures	666,049	672,265	546,737	389,612	382,806

COMMUNITY RELATIONS & COMMUNICATIONS

Key Performance Indicators

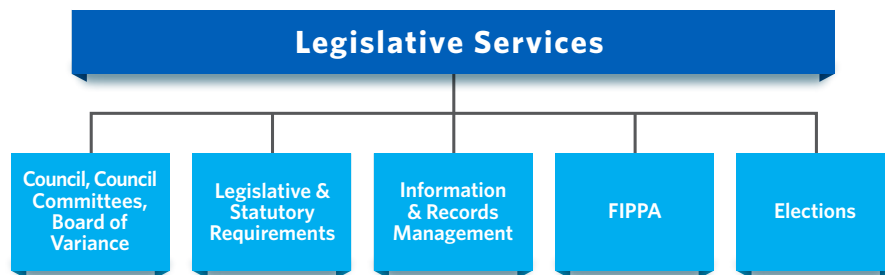
KEEPING RESIDENTS INFORMED OF DISTRICT PROJECTS, POLICIES, SERVICES AND EVENTS

SUPPORTING SERVICE PRIORITIES

Community Relations & Outreach	Public Information	Websites & Social Media			Media Relations		
	DIVISIONAL GOALS						
	1. Provide support 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. Provide comprehensive community engagement and support for the Ambleside Waterfront Concept Plan						
	B. Support the community engagement process for the Official Community Plan (OCP) review						
	C. Keep area residents informed as the Police Services and Municipal Hall project moves forward to completion						
	D. Provide communications support for the Community Energy & Emissions Plan (CEEP) implementation and the Arts & Culture Strategy development						
	PERFORMANCE MEASURES	BENCHMARK TARGET	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2019 TARGET
# of project information letters to residents	15,000	n/a	7,500	12,550	15,000	17,000	1,2
# of website visitors	1,700,000	1,035,000	1,733,462	1,670,756	1,700,000	1,700,000	1, 2, 3
# of Twitter impressions	700,000	n/a	549,641	593,300	600,000	700,000	1, 2, 3
# of Facebook impressions	350,000	189,000	289,554	198,539	280,000	300,000	1, 2, 3
# of Instagram impressions	50,000	n/a	n/a	21,906	30,000	40,000	1, 2, 3

LEGISLATIVE SERVICES

The Legislative Services Division supports legislative matters, Council and its committees, and provides a communications link between Council, departments and the public through the provision of services related to legislation, and statutory process and procedures. The division records the official minutes of Council business, manages the bylaw process, document certification, corporate policies, and executes legal documents on the District's behalf. Legislative Services also manages compliance with the *Freedom of Information and Protection of Privacy Act* (FIPPA) and continues 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.



2017 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

- provided legislative and other support for Council priorities wherever required

2017 OPERATIONAL ACCOMPLISHMENTS

- performed statutory and other requirements for council meetings, public hearings, board of variance hearings and statutory notifications
- administered the *Freedom of Information and Protection of Privacy Act* including processing FIPPA requests
- continued to develop updates for records and information management best practices, and continued development of updated corporate records/information management training
- processed non-FIPPA internal and external information requests
- provided local government information sessions for students
- coordinated training on FIPPA privacy legislation requirements
- managed corporate agreement, bylaw and policy processing
- continued corporate policy review
- continued to review corporate administrative requirements and provide recommendations for update and implementation
- conducted recruitment for board and committee volunteers

2018 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

- provide legislative and other support for Council priorities wherever required



2018 OPERATIONAL INITIATIVES

- conduct general local and school election (October 20, 2018)
- continue to perform statutory and other requirements for council meetings, public hearings, board of variance hearings and statutory notifications
- continue to administer the *Freedom of Information and Protection of Privacy Act* including FIPPA request processing
- continue to develop records and information management best practices and training, including electronic document management and increase archives online content
- process non-FIPPA information requests, and provide local government information sessions for students
- manage corporate agreement, bylaw and policy processing
- complete corporate policy review
- continue to review corporate administrative requirements and provide recommendations for update and implementation
- conduct and enhance the annual recruitment process for volunteers for boards and committees, and additional recruitments as required throughout the year

LEGISLATIVE SERVICES

Net Divisional Expenses

	Budget 2018		Actual 2017		Actual 2016	
	%	\$	%	\$	%	\$
Revenue						
Legislative Services	100.00%	13,700	100.00%	23,211	100.00%	15,069
	100.00%	13,700	100.00%	23,211	100.00%	15,069
Expenses						
Legislative Services						
Salaries & Benefits	95.21%	784,551	96.14%	723,656	96.23%	702,199
Supplies & Other Expenses	4.79%	39,500	2.79%	20,976	3.42%	24,938
Professional & Consulting	0.00%	-	1.08%	8,108	0.35%	2,550
Recoveries & Allocations	0.00%	-	0.00%	-	0.00%	-
	100.00%	824,051	100.00%	752,740	100.00%	729,686
Net Divisional Expenses						
Legislative Services	100.00%	(810,351)	100.00%	(729,529)	100.00%	(714,618)
	100.00%	(810,351)	100.00%	(729,529)	100.00%	(714,618)

LEGISLATIVE SERVICES

Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction Counts /Activity Levels				
	2017	2016	2015	2014	2013
Meetings of Council	30	36	34	36	57
Freedom of Information & Protection of Privacy Act Requests	138	138	103	103	81
Board of Variance Applications	38	27	22	34	27
Board of Variance Hearings	9	8	10	6	9
% Voter Turnout ¹	n/a	17.53%	n/a	28.37%	n/a

¹ Only applicable in election years

TREND OF RESOURCE REQUIREMENTS

	2017	2016	2015	2014	2013
Salaries & Benefits	723,656	702,199	639,120	661,241	596,112
Supplies & Other Expenses	20,976	24,938	26,088	37,802	64,962
Professional & Consulting	8,108	2,550	16,601	8,370	6,677
Recoveries & Allocations	-	-	-	-	29,972
Total Expenditures	752,740	729,686	681,809	707,413	697,722
Less: Direct Revenues	(23,211)	(15,069)	(30,577)	(25,682)	(27,643)
Net Expenditures	729,529	714,618	651,233	681,731	670,079

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	Records and Information Management	Freedom of Information and Protection of Privacy Act (FIPPA)	Elections				
	DIVISIONAL GOALS						
	1. Ensure that statutory and other requirements for all Council and committee meetings are met						
	2. Administer FIPPA regulations for the organization and coordinate responses to FIPPA requests for access to records						
	3. Manage corporate agreement and bylaw processing						
	4. Ensure integrity of corporate records						
	DIVISIONAL STRATEGIES						
	A. Implement FIPPA online training program						
	B. Coordinate review and updating of all corporate policies						
	C. Provide guidance on records management and retention as Police Building and Municipal Hall project completes and departments move to new premises						
	D. Review and streamline annual volunteer recruitment process						
PERFORMANCE MEASURES	BENCHMARK TARGET	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2019 TARGET	GOAL ALIGNMENT
% Council agenda publication timelines met (internal goal of publication 11 days prior to meeting date; publication dependent on reports submitted on time)	100%	85%	92%	100%	100%	100%	1
% Council reports and bylaws digitized for online access	100%	100%	98%	100%	100%	100%	1,4
% updated FIPPA training for new staff (2017 start)	100%	N/A	N/A	85%	100%	100%	2
% FIPPA requests processed within legislated timelines	100%	96%	86%	98%	100%	100%	2
% corporate agreements processed to digitization	100%	N/A	80%	75%	100%	100%	3,4

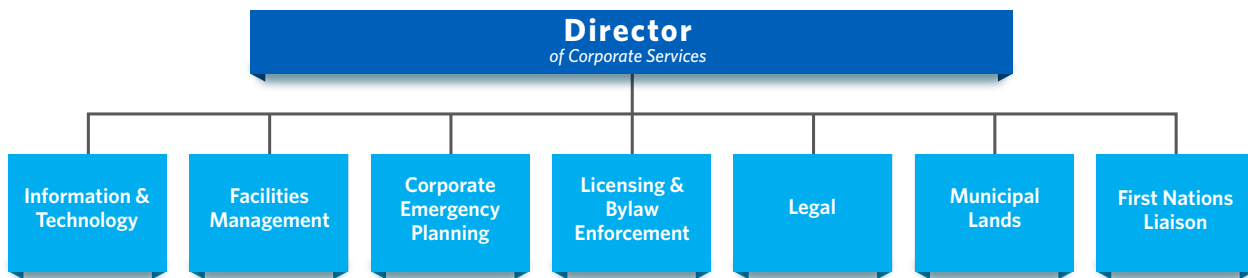
CORPORATE SERVICES

The Corporate Services Division provides support services to the organization, and is responsible for Facilities Management, Municipal Lands, Information Technology Services, Bylaw & Licensing Services, Corporate Emergency Planning, Legal Services and the division also acts as the municipality's liaison to the Squamish Nation.

Facilities Management provides a pan-organizational approach to facility maintenance, replacement and renewal. The Lands Department administers municipally-owned land and municipal property transactions. Information Technology Services manages computer equipment, applications and technology infrastructure, telephone systems and the wide-area network linking municipal facilities. Bylaw & Licensing Services provides education and enforcement for municipal bylaws, rules and regulations designed to keep citizens safe. Emergency Planning works with the tri-municipal North Shore Emergency Management to oversee District plan development, capital improvements and training to move our community towards greater disaster resilience.



Mark Chan | Director of Corporate Services



2017 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

Ambleside: Waterfront & Town Centre

- developed a strategy to finance the acquisition of the final two remaining Argyle Avenue waterfront lots

Built Form, Housing & Neighbourhood Character

- facilitated additional housing supply for new developments through the disposition of underutilized District-owned road allowances
- collaborated with Planning on the Cypress Village planning process
- began implementation of new Construction Standards Program with a dedicated bylaw officer

Fiscal Sustainability & Municipal Services

- achieved significant progress on Squamish Nation Servicing Agreement negotiations

Natural Environment & Climate Action

- adopted Corporate Energy & Emissions Plan and began implementation

Official Community Plan (OCP) Review

- collaborated with Planning with respect to District-owned lands within scope of OCP Review

Police Services & Municipal Hall Project

- successfully completed, relocated and opened the new Police Services & Municipal Hall building, including the new Municipal Services Centre, to serve the public more efficiently

2017 OPERATIONAL ACCOMPLISHMENTS

- created new Financial Dashboard to enhance access to business intelligence data
- significantly enhanced staff emergency preparedness and training through numerous initiatives and worked at a much closer level with both the North Vancouver City and District on emergency planning
- responded to several major legal actions brought against the District, including the CN Seawalk legal actions
- provided First Nations training for all exempt staff
- installed fibre optic connectivity to the West Vancouver Memorial Library, West Vancouver Community Centre, Seniors' Activity Centre, Ice Arena, West Vancouver Museum and Fire Hall No. 1 to improve service and achieve cost savings

2018 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

AmbleSide: Waterfront & Town Centre

- proceed with acquisition of final two remaining Argyle Avenue properties

Built Form, Housing & Neighbourhood Character

- consider potential housing opportunities on District-owned lands
- collaborate with Planning on the Cypress Village planning process
- continue implementation of new Construction Standards Program to proactively deal with construction related bylaw education and enforcement

Fiscal Sustainability & Municipal Services

- complete Squamish Nation Service Agreement negotiations
- implement online dog licence applications and online renewal of business licence applications

Natural Environment & Climate Action

- continue implementation of new Corporate Energy & Emissions Plan and provide update to Council

Official Community Plan Review

- collaborate with Planning with respect to District-owned lands within scope of OCP review

Police Services & Municipal Hall Project

- complete project close-out and begin planning the renewal and restoration of existing Municipal Hall

2018 OPERATIONAL INITIATIVES

- manage District leases and licences for all District properties
- consider disposition of underutilized District lands where appropriate
- continue education and enforcement with respect to the new Interim Tree Bylaw, Boulevard Bylaw, construction related bylaws and other bylaws
- issue and administer all business licences and dog licences for the District
- develop Report and Repair mobile app and WestVan app to enable mobile access to municipal information
- expand Financial Dashboard business intelligence tool, and implement enhancements to JDE financial software
- recommend additions to further improve fibre optic connectivity

CORPORATE SERVICES

Net Divisional Expenses

	Budget 2018		Budget 2017		Actual 2017		Actual 2016	
	%	\$	%	\$	%	\$	%	\$
Revenue								
Facilities Management	47.06%	1,700,764	47.17%	1,678,049	47.53%	1,742,408	47.48%	1,717,131
Bylaw Enforcement	52.94%	1,913,250	52.83%	1,879,550	52.23%	1,914,463	52.52%	1,899,757
Lands, Legal and First Nations	0.00%	-	0.00%	-	0.24%	8,806	0.00%	-
	100.00%	3,614,014	100.00%	3,557,599	100.00%	3,665,676	100.00%	3,616,888
Expenses								
Information Technology								
Salaries & Benefits	49.61%	1,806,720	49.58%	1,817,398	45.58%	1,671,279	45.43%	1,558,090
Supplies & Other Expenses	47.31%	1,723,086	46.98%	1,721,937	49.70%	1,822,323	48.63%	1,667,875
Professional & Consulting	3.30%	120,000	3.71%	136,087	5.06%	185,451	6.23%	213,504
Recoveries & Allocations	-0.22%	(8,000)	-0.28%	(10,100)	-0.33%	(12,216)	-0.29%	(9,832)
	100.00%	3,641,806	100.00%	3,665,322	100.00%	3,666,837	100.00%	3,429,638
Facilities Management								
Salaries & Benefits	48.92%	2,114,050	49.38%	2,060,328	50.20%	2,139,845	50.20%	2,115,214
Supplies & Other Expenses	52.90%	2,285,873	52.55%	2,192,707	52.09%	2,220,421	50.72%	2,137,255
Professional & Consulting	0.00%	-	0.00%	-	0.00%	-	0.88%	37,056
Recoveries & Allocations	-1.82%	(78,700)	-1.93%	(80,700)	-2.28%	(97,378)	-1.80%	(75,769)
	100.00%	4,321,223	100.00%	4,172,334	100.00%	4,262,888	100.00%	4,213,755
Emergency Planning								
Supplies & Other Expenses	100.00%	271,246	100.00%	250,014	100.00%	255,667	95.26%	226,487
Professional & Consulting	0.00%	-	0.00%	-	0.00%	-	4.74%	11,282
	100.00%	271,246	100.00%	250,014	100.00%	255,667	100.00%	237,769
Bylaw Enforcement								
Salaries & Benefits	82.08%	1,033,334	83.80%	992,488	83.08%	927,829	82.75%	916,018
Supplies & Other Expenses	13.41%	168,850	14.51%	171,850	14.26%	159,257	15.13%	167,476
Professional & Consulting	0.00%	-	0.00%	-	0.72%	8,092	0.10%	1,087
Recoveries & Allocations	4.50%	56,700	1.69%	20,000	1.94%	21,666	2.03%	22,442
	100.00%	1,258,884	100.00%	1,184,338	100.00%	1,116,845	100.00%	1,107,022
Lands, Legal and First Nations								
Salaries & Benefits	88.02%	458,023	97.33%	450,463	96.43%	468,698	97.48%	440,129
Supplies & Other Expenses	2.38%	12,365	2.67%	12,365	3.57%	17,366	2.48%	11,204
Professional & Consulting	9.61%	50,000	0.00%	-	0.00%	-	0.00%	-
Recoveries & Allocations	0.00%	-	0.00%	-	0.00%	-	0.04%	189
	100.00%	520,388	100.00%	462,828	100.00%	486,064	100.00%	451,522
Net Divisional Expenses								
Information Technology	56.91%	(3,641,806)	59.34%	(3,665,322)	59.89%	(3,666,837)	58.90%	(3,429,638)
Facilities Management	40.95%	(2,620,459)	40.38%	(2,494,285)	41.17%	(2,520,481)	42.88%	(2,496,624)
Emergency Planning	4.24%	(271,246)	4.05%	(250,014)	4.18%	(255,667)	4.08%	(237,769)
Bylaw Enforcement	-10.23%	654,366	-11.25%	695,212	-13.03%	797,618	-13.61%	792,735
Lands, Legal and First Nations	8.13%	(520,388)	7.49%	(462,828)	7.79%	(477,257)	7.75%	(451,522)
	100.00%	(6,399,533)	100.00%	(6,177,237)	100.00%	(6,122,624)	100.00%	(5,822,818)

CORPORATE SERVICES

Divisional Capital Requests

	2018 Budget	Funding Source			
		Asset Maintenance Reserves	External Funding	Community Amenity Contributions	Development Cost Charges
Investment in Existing Assets					
Vehicle Fleet					
Replace Facilities service van. Unit R009.	56,000	56,000	-	-	-
	<u>56,000</u>	<u>56,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Facilities Maintenance					
Municipal Hall Upgrades and Renewal	900,000	900,000	-	-	-
Multi Year Facilities Capital Renewal	2,181,677	831,677	-	1,350,000	-
Aquatic Centre Lighting Improvement	69,100	69,100	-	-	-
Operations Centre Minor Renovations	60,000	60,000	-	-	-
Municipal Rental Property Renovations	60,000	60,000	-	-	-
Municipal Hall Minor Renovations	60,000	60,000	-	-	-
Museum - Accessibility and Security Upgrade	43,000	43,000	-	-	-
Operations Centre Lighting Upgrades	18,000	18,000	-	-	-
Gleneagles Community Centre Lighting Upgrade	14,700	14,700	-	-	-
Seniors' Centre Lighting Improvements	10,500	10,500	-	-	-
Arena LED Lighting Upgrade	5,500	5,500	-	-	-
	<u>3,422,477</u>	<u>2,072,477</u>	<u>-</u>	<u>1,350,000</u>	<u>-</u>
Information Technology					
IT infrastructure replacement and additions	395,000	395,000	-	-	-
Tempest Enhancements and Improvements	158,000	158,000	-	-	-
JDE Security, Fixed Assets & Integration	133,000	133,000	-	-	-
End user device replacements and additions	122,500	122,500	-	-	-
Maintenance Connection Enhancements and Improvements	87,200	87,200	-	-	-
Implementation of Human Resources module in JD Edwards	77,500	77,500	-	-	-
MS SQL Database Licence True-up	50,000	50,000	-	-	-
Website upgrades and enhancements	50,000	50,000	-	-	-
GIS Migration or Oracle Spatial data to SQL	47,200	47,200	-	-	-
Upgrade of Engineering GPS equipment	27,500	27,500	-	-	-
Install point of sale terminals (SAC Gift Shop, Ferry Building Gallery, Museum)	15,000	15,000	-	-	-
	<u>1,162,900</u>	<u>1,162,900</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Investment in Existing Assets	<u>4,641,377</u>	<u>3,291,377</u>	<u>-</u>	<u>1,350,000</u>	<u>-</u>
Investment in New Assets					
Facilities Maintenance					
Aquatic Centre Change Room Expansion	300,000	-	-	300,000	-
Operations Centre - Additional Salt Shed	60,000	60,000	-	-	-
Pool Interconnection Energy Upgrade	35,000	35,000	-	-	-
Operations Centre - Fire Confined Space Rescue Simulator	30,000	30,000	-	-	-
Gleneagles Golf Course Toilet Facility	22,500	-	-	-	22,500
Ferry Building Temporary Portable Space Improvements	18,300	9,150	9,150	-	-
Accessible Automatic Door Openers	9,000	9,000	-	-	-
	<u>474,800</u>	<u>143,150</u>	<u>9,150</u>	<u>300,000</u>	<u>22,500</u>
Information Technology					
Audio / visual upgrades at District facilities	26,000	8,000	18,000	-	-
Implementation of a new GIS Enterprise Mapping System using ESRI's ArcGIS	25,100	25,100	-	-	-
	<u>51,100</u>	<u>33,100</u>	<u>18,000</u>	<u>-</u>	<u>-</u>
Licensing and Bylaw Enforcement					
	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Investment in New Assets	<u>525,900</u>	<u>176,250</u>	<u>27,150</u>	<u>300,000</u>	<u>22,500</u>
Current Year Projects Sub-Total	<u>5,167,277</u>	<u>3,467,627</u>	<u>27,150</u>	<u>1,650,000</u>	<u>22,500</u>

CORPORATE SERVICES

Divisional Capital Requests...continued

	2018 Budget	Funding Source			
		Asset Maintenance Reserves	External Funding	Community Amenity Contributions	Development Cost Charges
Prior Year Approved Work in Progress					
Facilities Maintenance					
Ferry Building Restoration	1,268,000	-	-	1,268,000	-
Aquatic Centre Change Room Expansion	689,549	-	-	689,549	-
Ice Arena-Refrig Plant Replace	454,087	454,087	-	-	-
Seismic Upgrading - Muni Hall	378,990	378,990	-	-	-
F.Hall #1 App Bay Seismic/Roof	239,425	239,425	-	-	-
Ambleside Park Washrooms Upgrade	180,260	180,260	-	-	-
Whytecliff PK Lower Washroom Upgrade	98,164	98,164	-	-	-
Dundarave Park Washrooms Upgrade	97,964	97,964	-	-	-
John Lawson Park Washrooms Upgrade	74,137	74,137	-	-	-
Whytecliff Park Upper Washroom Upgrade	64,428	64,428	-	-	-
Aquatic Centre Change Room Renovation	56,005	56,005	-	-	-
Ambleside Par 3 Washroom Upgrade	43,600	43,600	-	-	-
Senior Centre Patio Resurface	19,124	19,124	-	-	-
	<u>3,663,733</u>	<u>1,706,184</u>	<u>-</u>	<u>1,957,549</u>	<u>-</u>
Information Technology					
JDE Sec,Fixed Assets, Int & Version Upgrade	96,042	96,042	-	-	-
HRIS Implementation	82,025	82,025	-	-	-
Audio/Video Rep -Community Ctr	75,000	75,000	-	-	-
IT infrastructure Replacement / Additions	69,353	69,353	-	-	-
Disaster Recovery Plan Update	20,000	20,000	-	-	-
	<u>342,420</u>	<u>342,420</u>	<u>-</u>	<u>-</u>	<u>-</u>
Prior Year Approved Work in Progress Sub-Total	<u>4,006,153</u>	<u>2,048,604</u>	<u>-</u>	<u>1,957,549</u>	<u>-</u>
Total Capital Requests	<u>9,173,430</u>	<u>5,516,231</u>	<u>27,150</u>	<u>3,607,549</u>	<u>22,500</u>

1 External funding (to be confirmed).

CORPORATE SERVICES

Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction Counts /Activity Levels				
	2017	2016	2015	2014	2013
Business Licences Issued	5,837	5,484	5,058	4,788	4,815
Dog Licences Issued	2,874	2,926	3,053	3,110	3,143
Bylaw Calls for Service	4,251	4,737	4,187	3,127	2,942
Bylaw & Parking Tickets Issued	10,573	10,866	10,602	9,302	9,632
IT Service Requests ¹	8,806	11,102	9,739	6,893	4,851

¹ Note that while demands for IT service continue to rise, the reported number has decreased for 2017 as ITS has implemented a new method of tracking requests. This number does not include walk-ins, phone calls or the many significant projects underway.

TREND OF RESOURCE REQUIREMENTS

	2017	2016	2015	2014	2013
Salaries & Benefits	5,207,651	5,029,450	4,521,675	4,111,950	3,947,585
Supplies & Other Expenses	4,475,035	4,210,297	3,793,278	3,611,995	3,667,118
Professional & Consulting	193,543	262,929	393,463	297,997	327,547
Recoveries & Allocations	(87,928)	(62,970)	(66,434)	45,826	14,055
Total Expenditures	9,788,301	9,439,706	8,641,983	8,067,768	7,956,306
Less: Direct Revenues	(3,665,676)	(3,616,888)	(2,221,427)	(2,091,447)	(2,019,232)
Net Expenditures	6,122,624	5,822,818	6,420,556	5,976,321	5,937,074

CORPORATE SERVICES

Key Performance Indicators

PROVIDING ORGANIZATIONAL SUPPORT AND SERVICES

SUPPORTING SERVICE PRIORITIES

Information Technology	Lands & Facilities Management	Licensing & Bylaw Enforcement	Corporate Emergency Planning
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	DIVISIONAL GOALS
	1. Manage District facilities to optimize efficiency and value
	2. Deliver value-driven technology solutions that align with business objectives
	3. Provide balanced education and enforcement of municipal bylaws
	4. Plan for emergency preparedness and resilience for the organization and the community
	DIVISIONAL STRATEGIES
	A. Complete acquisition of two remaining Argyle Avenue waterfront sites
	B. Develop and implement a three-year technology strategic plan, including a roadmap of objectives for each corporate application
	C. Assess and develop work plan for enhancing municipal emergency preparedness

PERFORMANCE MEASURES	BENCHMARK TARGET	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2019 TARGET	GOAL ALIGNMENT
total Facilities operating expenses per sq. ft. of District facilities	\$5.86	\$5.51	\$5.55	\$5.47	\$5.86	\$5.95	1
total Information Technology operating expenses per FTE	\$7,075	\$3,674	\$4,260	\$4,303	\$4,500	\$4,750	2
annual bylaw calls for service	3,993	3,942	4,519	4,251	4,300	4,300	3
# of staff attendees at emergency preparedness training per year	80	80	18	53	80	80	4

NORTH SHORE EMERGENCY MANAGEMENT

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

NSEM supports the District of West Vancouver, District of North Vancouver 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 offices in the City of North Vancouver.

Serving the North Shore community through one office provides increased 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 2018		DWV 23.5%	Budget 2017		DWV 24.3%
	%	\$	\$	%	\$	\$
Expenses						
Core Operations	22.60%	201,329	47,312	22.10%	189,085	44,435
Emergency Radio Communication	0.45%	4,049	951	0.74%	6,299	1,480
Emergency Support Services	0.36%	3,200	752	0.37%	3,200	752
Emergency Management Team	0.36%	3,200	752	0.37%	3,200	752
Salaries & Benefits	65.00%	578,888	136,039	67.65%	578,888	136,039
North Shore Rescue Support	0.00%	-	-	0.00%	-	-
Special Projects	11.23%	100,000	33,333	8.77%	75,000	17,625
	100.00%	890,665	219,140	100.00%	855,672	201,083

Note:

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

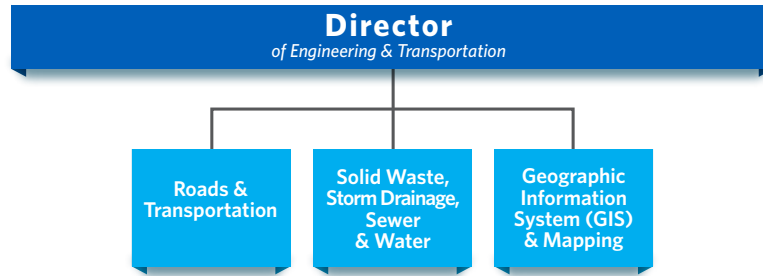
ENGINEERING & TRANSPORTATION

The Engineering & Transportation Division comprises three departments: Roads & Transportation, Utilities and Engineering Services. The Water, Sewer and Solid Waste Utilities are funded by utility fees, while the other services are funded by the General Fund.

Roads & Transportation ensures the safe and efficient movement of people, goods and services within West Vancouver. Functions include providing technical expertise and supervision for municipal infrastructure projects, road maintenance, traffic operations and signage. Engineering Services provides Geographical Information Systems (GIS) and mapping services for the District and public. Functions also include maintenance of fleet and equipment and Operations Centre support such as Dispatch and the Maintenance Management System.



Raymond Fung |
Director of Engineering & Transportation Services



2017 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

Ambleside: Waterfront & Town Centre

- liaised with Ambleside Dunderave Business Improvement Association's (ADBIA) Parking Task Force to better understand business needs related to parking supply
- initiated studies related to an Ambleside parking customer intercept survey and parkade options in Ambleside
- liaised with ADBIA's Wayfinding Study
- liaised with developer on construction of streetscape improvements on the south side of Marine Drive in the 1300 block and on 14th Street between Bellevue Avenue and Marine Drive

Built Form, Housing & Neighbourhood Character

- provided input to Planning in relation to the Cypress Village Area Development Plan

Natural Environment & Climate Action

- constructed a section of Spirit Trail from Exit 0 through Raleigh Street to Chatham Street
- implemented a public recycling pilot project in Horseshoe Bay in collaboration with Parks

Official Community Plan (OCP) Review

- supported Planning in a review of OCP sections related to transportation policies

Police Services & Municipal Hall Project

- supported Facilities with streetscape improvements of roads adjacent to the Police Services & Municipal Hall building

Traffic & Transportation

- participated in a multi-jurisdictional briefing to review and coordinate winter maintenance efforts across the region by various agencies including Ministry of Transportation & Infrastructure and TransLink

-
- represented the District on the North Shore Staff Transportation Committee
 - partnered with the West Vancouver Community Centres Society to present a Forum for Dialogue and Learning titled *Stop or Go: Addressing the North Shore's Traffic Challenges* on April 18, 2017
 - completed the Pedestrian Network Plan, which was adopted by Council
 - implemented bus service improvements associated with Phase 1 of the Mayors' Transit Investment Plan
 - participated with TransLink on the B-Line transit service planning for the Marine Drive to Main Street corridor from Dundarave to Phibbs Exchange
 - supported resolution of North Vancouver City and District regarding expedited accident clearing on provincial highways and bridges at the Union of BC Municipalities
 - participated in the North Shore Area Traffic Operational and Safety Review led by ICBC
 - completed installation of TransLink wayfinding signage at bus stops in West Vancouver
 - partnered with the Western Residents' Association to present an *Engaging Our Future Forum on Traffic Calming and Safety*
 - represented the District's interests on TransLink's Roads and Transportation Advisory Committee
 - continued the partnership with West Vancouver Schools through the School Traffic Safety Advisory Committee
 - continued interdepartmental collaboration through the District's Traffic Safety Committee

2017 OPERATIONAL ACCOMPLISHMENTS

- implemented improvements in Horseshoe Bay village further to the adopted Streetscape Design Guidelines

2018 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

Ambleside: Waterfront & Town Centre

- complete Ambleside Wayfinding project in collaboration with ADBIA
- complete Customer Parking Habits Survey and Parking Strategy Study for Ambleside
- complete rail crossing upgrade at 13th Street in coordination with CN and Grosvenor
- support Planning in development of the Ambleside Town Centre Local Area Plan
- support Parks in development of Ambleside Waterfront Concept Plan – Phase 2

Built Form, Housing & Neighbourhood Character

- support Planning in reviewing applications for new development, including 303, 657 and 752 Marine Drive

Natural Environment & Climate Action

- support Parks in development of Horseshoe Bay Parks plan

Official Community Plan Review

- continue supporting Planning in the chapter reviews related to the OCP

Traffic & Transportation

- represent municipal interests on the Integrated North Shore Transportation Planning Project
- collaborate with TransLink on B-Line bus service implementation
- participate in ICBC's Taylor Way/Marine Drive Traffic Operational and Safety Review
- participate in regional discussions on mobility pricing led by the Independent Mobility Commission
- represent municipal interests related to development of TransLink Regional Transportation Development Cost Charges
- participate in consultations related to Phase 2 of the Mayors' 10-Year Transit Investment Plan
- construct section of Spirit Trail on Royal Avenue from Chatham Street to Bay Street
- partner with Park Royal to upgrade Wardance Bridge to provide a Spirit Trail linkage

2018 OPERATIONAL INITIATIVES

- construct Phase 1 of Horseshoe Bay Streetscape improvements

ENGINEERING & TRANSPORTATION

Net Divisional Expenses

	Budget 2018		Actual 2017		Actual 2016	
	%	\$	%	\$	%	\$
Revenue						
Engineering Services	78.00%	450,000	80.29%	636,551	72.42%	565,479
Roads and Traffic	22.00%	126,900	19.71%	156,294	27.58%	215,398
	100.00%	576,900	100.00%	792,846	100.00%	780,877
Expenses						
Engineering Services						
Salaries & Benefits	75.78%	1,128,013	95.43%	1,027,423	95.35%	996,477
Supplies & Other Expenses	22.54%	335,600	4.08%	43,873	3.26%	34,023
Professional & Consulting	1.68%	25,000	0.43%	4,610	1.41%	14,756
Recoveries & Allocations	0.00%	-	0.06%	666	-0.02%	(211)
	100.00%	1,488,613	100.00%	1,076,573	100.00%	1,045,045
Roads and Traffic						
Salaries & Benefits	52.89%	1,833,819	50.79%	1,873,049	52.27%	1,796,724
Supplies & Other Expenses	34.86%	1,208,600	41.02%	1,512,878	37.21%	1,279,037
Recoveries & Allocations	12.25%	424,628	8.00%	294,868	10.52%	361,468
	100.00%	3,467,047	100.00%	3,687,795	100.00%	3,437,229
Net Divisional Expenses						
Engineering Services	23.72%	(1,038,613)	11.08%	(440,022)	12.96%	(479,565)
Roads and Traffic	76.28%	(3,340,147)	88.92%	(3,531,501)	87.04%	(3,221,831)
	100.00%	(4,378,760)	100.00%	(3,971,522)	100.00%	(3,701,397)

ENGINEERING & TRANSPORTATION

Divisional Capital Requests

	2018 Budget	Funding Source			
		Asset Maintenance Reserves	External Funding	Community Amenity Contributions	Development Cost Charges
Investment in Existing Assets					
Vehicle Fleet					
Replace air compressor. Unit M061.	40,000	40,000	-	-	-
	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transportation Infrastructure					
Roads and Pavement Infrastructure	2,385,000	2,385,000	-	-	-
Transportation Support Infrastructure	870,000	870,000	-	-	-
Bridge and Structural Infrastructure	810,000	810,000	-	-	-
Pedestrian Infrastructure	725,000	725,000	-	-	-
Railway Crossing	340,000	170,000	170,000	-	-
					1
Translink - Transit Related Road Infrastructure Program (TRRIP)	135,000	67,500	67,500	-	-
Cycling Infrastructure	120,000	120,000	-	-	-
Pedestrian Letdowns	90,000	67,500	22,500	-	-
	<u>5,475,000</u>	<u>5,215,000</u>	<u>260,000</u>	<u>-</u>	<u>-</u>
					2
					3
Total Investment in Existing Assets	<u>5,515,000</u>	<u>5,255,000</u>	<u>260,000</u>	<u>-</u>	<u>-</u>
Investment in New Assets					
Equipment					
Mini-excavator	98,000	98,000	-	-	-
	<u>98,000</u>	<u>98,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Vehicle Fleet					
Eagle Island Transportation	30,000	30,000	-	-	-
Anti-idling Control Modules	12,000	12,000	-	-	-
	<u>42,000</u>	<u>42,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transportation Infrastructure					
Horseshoe Bay Streetscape	700,000	-	-	700,000	-
Wardance Bridge	700,000	-	-	700,000	-
B-Line Contribution	195,000	195,000	-	-	-
Horseshoe Bay Underground Wiring	60,000	40,000	20,000	-	-
Spirit Trail - Ambleside Eagle Harbour	40,000	20,000	20,000	-	-
Bike Racks	15,000	15,000	-	-	-
	<u>1,710,000</u>	<u>270,000</u>	<u>40,000</u>	<u>1,400,000</u>	<u>-</u>
					4
					5
Total Investment in New Assets	<u>1,850,000</u>	<u>410,000</u>	<u>40,000</u>	<u>1,400,000</u>	<u>-</u>
Current Year Projects Sub-Total	<u>7,365,000</u>	<u>5,665,000</u>	<u>300,000</u>	<u>1,400,000</u>	<u>-</u>

ENGINEERING & TRANSPORTATION

Divisional Capital Requests...continued

	2018 Budget	Funding Source			
		Asset Maintenance Reserves	External Funding	Community Amenity Contributions	Development Cost Charges
Prior Year Approved Work in Progress					
Transportation Infrastructure					
Storm Diversion	2,082,065	-	-	2,082,065	-
BC Hydro Beautification	849,629	599,629	250,000	-	-
Horseshoe Bay-Streetscape Imp	606,124	116,399	-	489,725	-
Cammaray Rd from Camwll to Cul	325,233	325,233	-	-	-
16th and Marine - Shoppers	300,000	165,000	60,000	75,000	-
Royal Ave	280,819	140,409	140,410	-	-
Rail X Upgrade 13th & Bellevue	270,979	135,489	135,490	-	-
Skilift/Folkstone Int	249,020	249,020	-	-	-
Rail Crossing Upgrades	243,478	121,739	121,739	-	-
14th & Marine Grosvenor	230,928	115,464	115,464	-	-
Queens 28th - 26th	174,746	174,746	-	-	-
Marine Dr WVYC to Gleneagles	149,020	149,020	-	-	-
St. Denis	125,000	125,000	-	-	-
24th St from Marine to Haywood	100,000	100,000	-	-	-
24th St from Marine Dr	100,000	100,000	-	-	-
15th St from Marine to Clyde	100,000	100,000	-	-	-
Slope Stability	86,669	86,669	-	-	-
Hydro poles - undergrounding	75,000	-	-	-	75,000
Hugo Ray MUP	70,215	70,215	-	-	-
Ped Path Whytecliff Park	49,080	49,080	-	-	-
Caulfield Tunnel Stairway Replacement	48,882	48,882	-	-	-
18th - 22nd Ambleside	45,090	22,545	22,545	-	-
Street Light Rep/Upg Non-MRN	33,181	33,181	-	-	-
Hadden MUP -Escot Rd to Wes	30,510	30,510	-	-	-
Phase 4 Cycling Implementation	30,000	30,000	-	-	-
Queens Ave3 - 19th - 15th	28,571	28,571	-	-	-
Bike/Ped Signal Marine & 29th	25,000	25,000	-	-	-
Pavement Management Program	25,000	25,000	-	-	-
Nelson & St. Georges	23,556	23,556	-	-	-
Sep Bike Lanes Mar Dr 25/30	22,700	22,700	-	-	-
Ped Way Finding	20,000	20,000	-	-	-
Ped/Bike Bridges Study	18,040	18,040	-	-	-
Urban Connector Trails	10,000	10,000	-	-	-
Anti-Graffiti Hydro Boxes	10,000	10,000	-	-	-
North Shore Model	5,000	5,000	-	-	-
Prior Year Approved Work in Progress Sub-Total	6,843,535	3,276,097	845,648	2,646,790	75,000
Total Capital Requests	14,208,535	8,941,097	1,145,648	4,046,790	75,000

- 1 External funding provided by Transport Canada Grade Crossing Improvement Program.
- 2 External funding provided by the Major Road Network program from TransLink.
- 3 External funding provided by ICBC Road Improvement Program.
- 4 External funding provided by BC Hydro.
- 5 External funding provided by Localmotion.

ENGINEERING & TRANSPORTATION

Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction Counts /Activity Levels				
	2017	2016	2015	2014	2013
Requests for Service - Roads	1,174	1,100	933	1,092	1,204
Third Party Works Completed	257	404	304	244	306
Roads - Pavement Quality Index	74.80	74.80	76.00	76.00	72.49
Environmental Development Permits Issued	39	40	27	30	30
Riparian Habitat Regained (square metres)	828	794	590	1,806	973

TREND OF RESOURCE REQUIREMENTS

	2017	2016	2015	2014	2013
Salaries & Benefits	2,900,472	2,793,201	2,492,262	3,732,088	3,729,866
Supplies & Other Expenses	1,556,750	1,313,059	1,201,404	1,284,571	1,204,076
Professional & Consulting	11,610	14,756	12,447	321	3,778
Recoveries & Allocations	295,535	361,257	445,393	(804,629)	(948,561)
Total Expenditures	4,764,368	4,482,274	4,151,505	4,212,350	3,989,159
Less: Direct Revenues	(792,846)	(780,877)	(634,174)	(596,946)	(671,249)
Net Expenditures	3,971,522	3,701,397	3,517,331	3,615,404	3,317,911

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	Transit	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 traffic and transportation issues as a Council priority						
	B. Restructure District metered utility rates to further support conservation						
	C. Represent District interests during construction of the Lions Gate Secondary Wastewater Treatment Plant project						
	D. Maximize compliance to regional solid waste diversion targets						
PERFORMANCE MEASURES	BENCHMARK TARGET	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2019 TARGET	GOAL ALIGNMENT
roads operations & maintenance cost (\$ per lane*km of road)	4,500	4,710	4,920	5,045	4,920	4,920	1
water consumption (litres per capita per day)	550	594	649	580	595	595	2
sewer operations and maintenance cost (\$ per km of main)	3,500	3,713	3,518	3,370	3,800	3,800	3
single family garbage disposed (kg per household per year)	200	236	228	222	215	208	4

FINANCIAL SERVICES

The Financial Services Division supports the District's service delivery operations by providing financial planning, financial management, risk management and advice to staff and Council to ensure strong fiscal management.

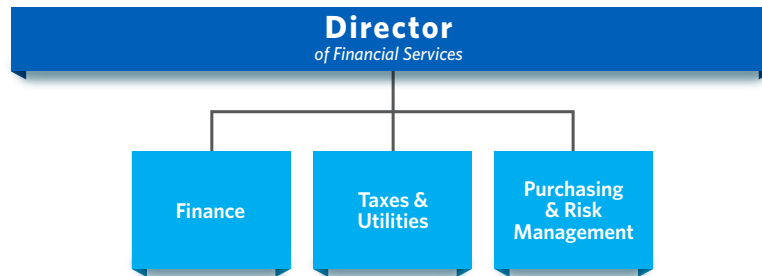
Financial Services is responsible for accounting, reporting, budgeting and forecasting functions as well as revenue collection, cash management and investments. It also supports the strategic planning and decision making process of the District by identifying financial implications and assessing and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

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

Purchasing provides contracting, procurement, insurance and risk management services.



Isabel Gordon | Director of Financial Services



2017 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

Built Form, Housing & Neighbourhood Character

- established Affordable Housing Reserve

Fiscal Sustainability & Municipal Services

- updated Sponsorships, Partnerships and Naming Rights Policy
- established review process for low use, poor condition assets, and created asset plans for those assets
- continued build-up of asset levy to required level
- working with Engineering, analyzed utility rates and re-established rate structure with new rate blocks
- coordinated establishment of corporate key performance indicators program
- completed restructuring of Endowment Fund and Land Fund
- established Land Fund Reserve
- working with Parks, Culture & Community Services, established Framework for Evaluating Community Group Proposals

Natural Environment & Climate Action

- completed Community Lifecycle Infrastructure Costing project
- completed scope for a District Natural Capital Assets Inventory

Arts, Culture & Heritage

- supported development of new funding mechanisms for public art

Police Services & Municipal Hall Project

- completed project borrowing of \$28.7 million through the Municipal Finance Authority of BC
- provided support to and monitoring of project, which was completed on-time and on-budget
- provided purchasing, logistics, and risk management support to project

2017 OPERATIONAL ACCOMPLISHMENTS

- working with Permits and Bylaws staff, established Municipal Services Centre
- completed development and incorporation of divisional key performance indicators into 2017–2022 Five-Year Financial Plan
- received Distinguished Budget Presentation Award for 2017 Budget
- received Canadian Award for Financial Reporting for 2016 Annual Report

2018 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

Ambleside: Waterfront & Town Centre

- provide procurement support for the Horseshoe Bay and Ambleside waterfront redevelopments

Fiscal Sustainability & Municipal Services

- establish policy on use of community amenity contributions
- update permissive tax exemption policy
- develop funding strategy for replacement of major facilities
- update District Development Cost Charges program
- establish operational reserves policy

Natural Environment & Climate Action

- complete District Natural Assets Inventory
- implement Transportation Demand Management (TDM) strategy

2018 OPERATIONAL INITIATIVES

- provide procurement support to initiate Municipal Hall seismic upgrade
- update donations and commemorative naming policy
- implement District-wide risk management program
- update employee and Council expense reimbursement policy
- support implementation of Human Resources information system
- redesign District utility bill to provide enhanced customer consumption information
- report quarterly on procurement activity
- establish a new five-year agreement for mobile phone services
- develop a replacement contract for supply of fire trucks
- complete renewal or replacement contract for banking services

FINANCIAL SERVICES

Net Divisional Expenses

	Budget 2018		Actual 2017		Actual 2016	
	%	\$	%	\$	%	\$
Revenue						
Finance	0.00%	-	4.43%	4,909	0.72%	935
Taxes and Utilities	100.00%	65,000	63.45%	70,300	68.63%	89,280
Purchasing and Risk Management	0.00%	-	32.12%	35,593	30.65%	39,871
	100.00%	65,000	100.00%	110,802	100.00%	130,086
Expenses						
Finance						
Salaries & Benefits	91.95%	1,468,768	93.85%	1,393,019	92.89%	1,404,869
Supplies & Other Expenses	3.95%	63,050	3.66%	54,254	2.43%	36,769
Professional & Consulting	4.42%	70,600	2.83%	41,998	5.01%	75,844
Recoveries & Allocations	-0.31%	(5,000)	-0.34%	(5,000)	-0.33%	(5,000)
	100.00%	1,597,418	100.00%	1,484,270	100.00%	1,512,481
Taxes and Utilities						
Salaries & Benefits	89.64%	443,610	89.92%	364,241	89.50%	320,500
Supplies & Other Expenses	10.36%	51,250	10.08%	40,811	10.48%	37,514
Recoveries & Allocations	0.00%	-	0.00%	-	0.02%	85
	100.00%	494,860	100.00%	405,052	100.00%	358,099
Purchasing and Risk Management						
Salaries & Benefits	103.01%	723,092	107.20%	750,021	105.06%	734,788
Supplies & Other Expenses	4.78%	33,550	3.37%	23,554	2.40%	16,760
Recoveries & Allocations	-7.78%	(54,650)	-10.56%	(73,914)	-7.46%	(52,181)
	100.00%	701,992	100.00%	699,661	100.00%	699,366
Net Divisional Expenses						
Finance	58.53%	(1,597,418)	59.70%	(1,479,361)	61.95%	(1,511,546)
Taxes and Utilities	15.75%	(429,860)	13.51%	(334,752)	11.02%	(268,819)
Purchasing and Risk Management	25.72%	(701,992)	26.80%	(664,068)	27.03%	(659,495)
	100.00%	(2,729,270)	100.00%	(2,478,181)	100.00%	(2,439,860)

FINANCIAL SERVICES

Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction Counts /Activity Levels				
	2017	2016	2015	2014	2013
Tax Payment Transactions	15,396	15,511	15,266	14,856	14,941
Utility Payment Transactions	32,872	33,730	34,318	34,571	34,632
Purchase Orders Over \$5,000	2,402	1,970	2,205	1,925	1,960
Quotes Over \$5,000	278	194	162	169	180
Tenders Over \$50,000	31	25	26	16	28
Requests for Proposal (RFPs)	93	96	85	93	89
Cheques Issued	12,836	12,857	12,850	12,533	13,068
Purchase Card Dollar Value	1,588,937	1,231,597	1,322,402	1,247,439	1,299,560

TREND OF RESOURCE REQUIREMENTS

	2017	2016	2015	2014	2013
Salaries & Benefits	2,507,281	2,460,156	2,327,758	2,271,850	2,258,346
Supplies & Other Expenses	118,619	91,043	94,212	108,085	92,533
Professional & Consulting	41,998	75,844	56,143	67,057	58,695
Recoveries & Allocations	(78,914)	(57,096)	(59,324)	(58,883)	(38,262)
Total Expenditures	2,588,983	2,569,947	2,418,789	2,388,108	2,371,312
Less: Direct Revenues	(110,802)	(130,086)	(117,328)	(113,591)	(55,403)
Net Expenditures	2,478,181	2,439,860	2,301,461	2,274,517	2,315,909

FINANCIAL SERVICES

Key Performance Indicators

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

SUPPORTING SERVICE PRIORITIES

Financial Planning	Taxes & Utilities	Purchasing & Risk Management	Recording & Reporting Financial Results
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	DIVISIONAL GOALS						
	1. Develop and incorporate strategies to improve the financial position of the District						
	2. Increase Financial Services and District productivity						
	3. Provide up-to-date financial policies						
	4. Appropriately manage assets and debt						
	DIVISIONAL STRATEGIES						
	A. Use technology, where appropriate, to reduce transaction processing costs						
	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	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2019 TARGET	GOAL ALIGNMENT
% of total revenue from property taxes	62%	64%	64%	67%	64%	64%	1
average days from invoice receipt to payment	<30.0	24.7	24.6	30.9	24.0	24.0	2
# of financial policy updates	2	0	2	5	4	6	3
outstanding general obligation debt per capita	\$1,773	\$1,230	\$1,357	\$1,262	\$1,413	\$1,413	4

FIRE & RESCUE SERVICES

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

- provision of exceptional public safety by delivering prompt and effective response to fire, rescue and medical emergencies
- ensuring the protection of life, property and the environment
- delivery of fire prevention and education services to the public
- enforcement of regulations including Fire and Building codes as well as municipal bylaws

Fire & Rescue Services comprises six functions: administration, emergency response, fire prevention, public education, fire equipment maintenance and fire training.

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

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



Randy Heath | Fire Chief



2017 OPERATIONAL ACCOMPLISHMENTS

- completed records management system upgrade
- continued to develop and deliver innovative fire and life safety public education presentations
- completed annual Commercial Vehicle Inspections Program, pump, aerial ladder and ground ladder testing to comply with industry and legislative standards
- continued to align and refine cooperative initiatives through shared services with the City of North Vancouver and District of North Vancouver fire departments
- completed 2017 joint North Shore, tri-municipal recruitment process
- finalized Memorandum of Understanding for Cooperative Fire/Rescue Services on the North Shore
- completed mental health training for all West Vancouver Fire & Rescue critical incident instructors
- implemented a required Fire Safety Plan Program involving new construction or demolition
- completed an Officers' Development Program, certifying 10 officer-qualified staff
- North Shore fire departments jointly implemented Naloxone training and response protocols for opiate based overdoses
- implemented Entonox Pilot Project across the North Shore for those injured in remote areas
- completed staff scheduling and payroll software upgrade



- implemented training records management software to ensure all legislative requirements continue to be met
- internal recognition awards were presented to eight firefighters for Actions Above and Beyond
- completed of E-Comm Next Generation Radio transition; this initiative ensures full interoperability amongst all emergency services
- completed all required fire inspections
- implemented an asset management system for fire vehicles and equipment

2018 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

Fiscal Sustainability & Municipal Services

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

Official Community Plan Review

- continued planning discussions regarding a dedicated fifth fire hall and relocation of existing fire training facility

2018 OPERATIONAL INITIATIVES

- complete required Fire Underwriters Survey Report
- commence planning discussions with North Shore fire departments in anticipation of future truck procurements
- review and update Fire & Rescue website
- provide plan check training to Fire Prevention Officers
- complete succession planning for Chief Officers
- implement high-risk construction guidelines during extreme fire ratings
- enhance public outreach initiatives targeting vulnerable and diverse demographic groups in the community
- define confined space training and operational response delivery in conjunction with the City of North Vancouver and District of North Vancouver fire departments
- align high-rise training and response across the North Shore fire departments
- achieve Fire Safety Plan Program compliance by year end
- monitor pending *Fire Safety Act* and *Building Act* changes
- evaluate 2017 Entonox Pilot Project
- educate the importance of resilience training for all staff in the area of mental health

FIRE & RESCUE SERVICES

Net Divisional Expenses

	Budget 2018		Actual 2017		Actual 2016	
	%	\$	%	\$	%	\$
Revenue						
Fire Prevention	95.16%	216,039	90.29%	196,365	93.80%	203,348
Emergency Services	4.84%	11,000	9.71%	21,115	6.20%	13,446
	100.00%	227,039	100.00%	217,480	100.00%	216,794
Expenses						
Administrative Support Fire						
Salaries & Benefits	93.27%	705,662	92.73%	676,700	93.34%	665,962
Supplies & Other Expenses	6.73%	50,950	7.27%	53,015	6.66%	47,523
	100.00%	756,612	100.00%	729,715	100.00%	713,485
Fire Prevention						
Salaries & Benefits	98.18%	763,948	98.30%	733,000	98.24%	697,833
Supplies & Other Expenses	1.82%	14,175	1.65%	12,290	1.76%	12,486
Recoveries & Allocations	0.00%	-	0.05%	397	0.00%	-
	100.00%	778,123	100.00%	745,687	100.00%	710,319
Emergency Services						
Salaries & Benefits	93.77%	13,902,502	94.15%	13,360,478	93.04%	13,055,454
Supplies & Other Expenses	6.23%	923,357	6.51%	924,177	7.50%	1,052,410
Recoveries & Allocations	0.00%	-	-0.66%	(93,984)	-0.54%	(75,283)
	100.00%	14,825,859	100.00%	14,190,671	100.00%	14,032,581
Net Divisional Expenses						
Administrative Support Fire	4.69%	(756,612)	4.72%	(729,715)	4.68%	(713,485)
Fire Prevention	3.48%	(562,084)	3.56%	(549,323)	3.33%	(506,971)
Emergency Services	91.83%	(14,814,859)	91.72%	(14,169,556)	91.99%	(14,019,136)
	100.00%	(16,133,555)	100.00%	(15,448,593)	100.00%	(15,239,592)

FIRE & RESCUE SERVICES

Divisional Capital Requests

	2018 Budget	Funding Source	
		Asset Maintenance Reserves	External Funding
Current Year Projects			
Investment in Existing Assets			
Equipment			
Rescue Equipment	94,671	94,671	-
Auto Extrication & Heavy Rescue Equipment	50,200	48,200	2,000 ¹
Personal Protective Equipment	35,000	35,000	-
Fire Hose	10,700	10,700	-
	<u>190,571</u>	<u>188,571</u>	<u>2,000</u>
Total Investment in Existing Assets	<u>190,571</u>	<u>188,571</u>	<u>2,000</u>
Current Year Projects Sub-Total	<u>190,571</u>	<u>188,571</u>	<u>2,000</u>
Prior Year Approved Work in Progress			
Replace Fire/Rescue Command Unit	19,727	19,727	-
Fire Hose	10,700	10,700	-
Replace Fire/Rescue Pick-Up	10,213	10,213	-
Prior Year Approved Work in Progress Sub-Total	<u>40,640</u>	<u>40,640</u>	<u>-</u>
Total Capital Requests	<u>231,211</u>	<u>229,211</u>	<u>2,000</u>

¹ Potential funding from selling end-of-life equipment.

FIRE & RESCUE SERVICES

Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction Counts /Activity Levels				
	2017	2016	2015	2014	2013
Emergency Calls					
Fire Calls	218	180	261	152	187
Medical / Rescue	2,015	2,084	2,014	1,662	1,844
Motor Vehicle Incidents	310	331	290	220	255
Hazardous Materials	61	72	62	76	61
Alarm Activations	539	502	482	489	530
Total Emergency Calls	3,143	3,169	3,109	2,599	2,877
Non-Emergency Calls					
Public Assistance / Service	425	438	357	309	362
Investigations	131	84	144	65	61
Standbys	85	154	126	46	114
Total Non-Emergency Calls	641	676	627	420	537
Total Calls	3,784	3,845	3,736	3,019	3,414
Fire Prevention & Education Services					
Inspections	1,472	1,430	1,642	1,528	1,602
Number of Education Programs	93	88	102	108	126
Number of Education Participants	4,309	2,231	2,155	2,695	4,724
Property \$ Loss	1,128,426	512,967	2,705,919	1,461,515	5,097,020
Training Hours					
Fire & Rescue	9,385	9,952	6,971	4,654	2,064
First Responder	745	745	987	3,353	277
Total Training Hours	10,130	10,697	7,958	8,007	2,341

TREND OF RESOURCE REQUIREMENTS

	2017	2016	2015	2014	2013
Salaries & Benefits	14,770,178	14,419,249	14,551,539	13,721,810	13,293,487
Supplies & Other Expenses	990,517	1,112,419	939,087	1,079,344	1,027,177
Professional & Consulting	-	-	-	-	-
Recoveries & Allocations	(93,588)	(75,283)	1,033	10,790	(51,451)
Total Expenditures	15,667,107	15,456,385	15,491,659	14,811,944	14,269,213
Less: Direct Revenues	(218,514)	(216,794)	(247,010)	(221,963)	(217,649)
Net Expenditures	15,448,593	15,239,592	15,244,649	14,589,981	14,051,565

FIRE & RESCUE SERVICES

Key Performance Indicators

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

SUPPORTING SERVICE PRIORITIES

Fire Suppression	Fire Prevention	Emergency Response Services	Fire Training and Records Management				
	DIVISIONAL GOALS						
	1. Serve the community by providing effective emergency and public service responses						
	2. Prevent fires wherever possible through public education, planning, and inspections						
	3. Deliver fire prevention and education services to the public, and enforce regulations including Fire and Building codes						
	4. Ensure Fire personnel training is fully compliant to provincial standards						
	DIVISIONAL STRATEGIES						
	A. Provide comprehensive life safety, property conservation and environmental protection to the community						
	B. Continue to seek opportunities for shared service alignment between the three North Shore Fire departments						
	C. Review, develop and deliver innovative fire and life safety public education programs						
	D. Maintain all legal and legislative requirements of a full service fire department						
PERFORMANCE MEASURES	BENCHMARK TARGET	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2019 TARGET	GOAL ALIGNMENT
property loss \$	<\$3M	\$2,705,919	\$512,967	\$1,128,426	\$2,500,000	\$2,500,000	1
emergency incident response time*	<9 min	9:19 min	9:19 min	9:52 min	9:30 min	9:25 min	1
fire inspections	>1,475	1,642	1,430	1,472	1,450	1,450	2
Fire and Life Safety Program clients served	>4,000	2,155	2,231	4,309	4,100	4,200	3
training hours completed	>9,000	7,985	10,697	10,130	9,500	9,250	4

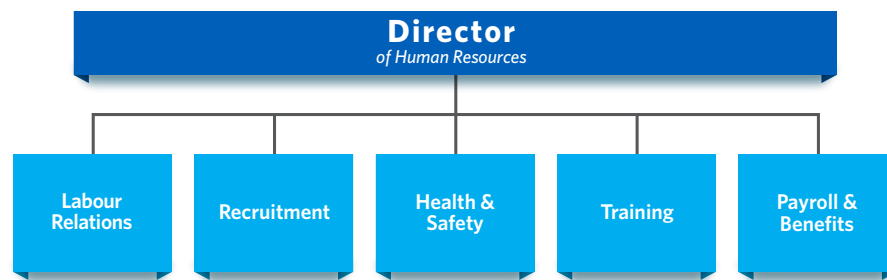
*90th percentile emergency response times in West Vancouver for first responding WVFR apparatus only.

HUMAN RESOURCES

Human Resources provides direct, operational and strategic support to District divisions for all human resource activities and all employees. The division is responsible for employee and labour relations activities including bargaining of six collective agreements, training, leadership development and succession planning, recruitment and selection, payroll and benefits administration, disability, health and safety programs, and employee recognition and engagement programs. Human Resources both leads and is part of many organization-wide initiatives that build organizational culture, find efficiencies, reduce costs and, most importantly, recognize and support employees.



Lauren Hughes | Director of Human Resources



2017 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

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

2017 OPERATIONAL ACCOMPLISHMENTS

- successfully reached a new collective agreement with the West Vancouver Municipal Employees Association
- evaluated options for implementation of a Human Resource Information System
- reviewed current practices for recruitment and explored opportunities to streamline the full cycle recruitment process

2018 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

- all Human Resources initiatives will support Council priorities, especially those that provide direct support to District divisions by allowing them to successfully complete their annual work plans

2018 OPERATIONAL INITIATIVES

- conduct a District-wide Employee Engagement Survey in conjunction with Community Relations & Communications and incorporate findings into an updated employee engagement strategy
- launch a new online career portal that will streamline recruitment, onboarding and employee records
- review all Human Resources policies to ensure best practices are met
- update and revise all District class specifications and job profiles
- continue to implement best practices in employee performance evaluation
- implement Position Control and Scheduling/Timekeeping modules of HRIS
- review current practices for recruitment and explore opportunities to streamline the full cycle recruitment process

HUMAN RESOURCES

Net Divisional Expenses

	Budget 2018		Actual 2017		Actual 2016	
	%	\$	%	\$	%	\$
Revenue						
		-		-		-
Expenses						
Human Resources						
Salaries & Benefits	84.25%	1,254,657	86.24%	1,070,506	86.68%	948,717
Supplies & Other Expenses	15.75%	234,550	13.67%	169,734	12.44%	136,176
Professional & Consulting	0.00%	-	0.09%	1,063	0.88%	9,650
	100.00%	1,489,207	100.00%	1,241,302	100.00%	1,094,544
Payroll Services						
Salaries & Benefits	100.00%	339,343	100.00%	340,841	100.00%	302,409
	100.00%	339,343	100.00%	340,841	100.00%	302,409
Net Divisional Expenses						
Human Resources	81.44%	(1,489,207)	78.46%	(1,241,302)	78.35%	(1,094,544)
Payroll Services	18.56%	(339,343)	21.54%	(340,841)	21.65%	(302,409)
	100.00%	(1,828,550)	100.00%	(1,582,143)	100.00%	(1,396,953)

HUMAN RESOURCES

Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction Counts /Activity Levels				
	2017	2016	2015	2014	2013
Corporate Training Hours	182	161	233	261	144
Corporate Training Participants	622	286	248	263	278
Permanent Employee Turnover	48	52	40	35	42
WCB Claims Filed	33	38	28	39	84
WCB Claim Duration (days)	24	32	29	49	22
Paycheques Issued	33,957	33,333	32,984	32,513	35,046
Job Applications Received	8,366	10,129	10,867	9,435	8,585
Positions Filled	82	81	80	87	84

TREND OF RESOURCE REQUIREMENTS

	2017	2016	2015	2014	2013
Salaries & Benefits	1,411,346	1,251,127	1,260,114	1,229,343	1,315,552
Supplies & Other Expenses	169,734	136,176	130,869	110,800	147,038
Professional & Consulting	1,063	9,650	1,994	984	10,902
Recoveries & Allocations	-	-	-	-	4,000
Total Expenditures	1,582,143	1,396,953	1,392,977	1,341,126	1,477,492
Less: Direct Revenues	-	-	-	(580)	(172)
Net Expenditures	1,582,143	1,396,953	1,392,977	1,340,547	1,477,320

HUMAN RESOURCES

Key Performance Indicators

SUPPORTING DISTRICT DIVISIONS AND ALL EMPLOYEES IN HUMAN RESOURCES ACTIVITIES

SUPPORTING SERVICE PRIORITIES

Labour Relations	Recruitment	Health and Safety	Training				
	DIVISIONAL GOALS						
	1. To obtain WorkSafeBC Certificate of Recognition						
	2. To recruit the best possible employees for the District						
	3. To incorporate Human Resources best practices into all we do						
	4. To support employee health, welfare, and engagement						
	DIVISIONAL STRATEGIES						
	A. Conduct Workplace Safety Awareness Survey as a component of WorkSafeBC Certificate of Recognition						
	B. Implement the position control module of the JDE HRIS system						
	C. Update and revise all District job profiles						
	D. Conduct a 2018 Employee Engagement Survey and implement recommendations						
PERFORMANCE MEASURES	BENCHMARK TARGET	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2019 TARGET	GOAL ALIGNMENT
% of successful recruitments on first round	98%	95%	94%	93%	93%	95%	2
employee turnover rate	10.0%	16.2%	10.9%	13.4%	11.0%	10.5%	3
% of job specs updated	20%	17%	19%	18%	20%	20%	4
WCB time loss incidents	25	28	25	33	25	25	4
WCB medical aid incidents	25	25	38	17	25	20	4

WEST VANCOUVER MEMORIAL LIBRARY

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

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

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

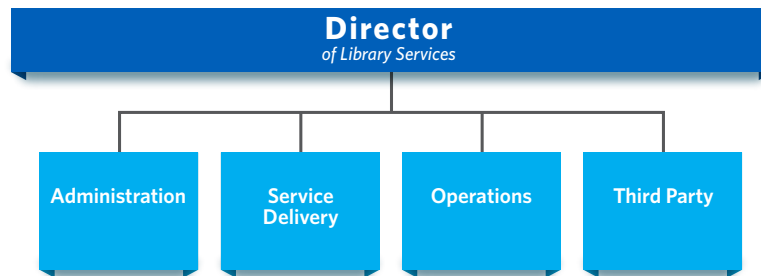
2017 ACCOMPLISHMENTS

Support 21st Century Learning

- developed community awareness of Honouring Reconciliation through the Perspectives on Our Shared History panel discussion, Reading Circles, film series, and the educational display



Jenny Benedict | Director of Library Services



from the Truth and Reconciliation Commission

- launched badging activities and reading challenges with the Summer Reading Clubs
- expanded youth computational thinking and self-directed programming, and skill-building activities and kits
- created leveled technology skills curriculum, incorporating group and self-directed learning

Deepen and Extend Community Collaborations

- expanded West Vancouver Memorial Library card project to West Vancouver secondary schools
- partnered with North Shore agencies to host the Access4All Fair to promote values and awareness of access and inclusion
- collaborated with community partners to determine library service needs of newcomers upgrading their credentials and people living with dementia
- conducted the research phase for the 2018-2038 Library Long-Term Infrastructure Strategy

Sustain and Enhance our Physical Space

- opened the updated West Wing interior
- completed the new accessibility ramp
- initiated construction on the Technology Learning Lab
- renovated interior spaces for the McDonald Creek Community Meeting Room and Quiet Study Room
- implemented new processes for selecting and withdrawing physical materials

Develop and Integrate our Digital Platform

- increased the selection and availability of ebooks and e-audiobooks
- researched and planned the implementation of digital tools that support the self-directed and group technology curriculum

2018 STRATEGIC INITIATIVES

Support 21st Century Learning

- expand programming in the new Technology Learning Lab to build digital literacy skills and increase awareness of new technologies
- launch Tell Your Story program for kids and teens to create their own story books
- develop youth badging activities and reading challenges to increase personal, interest-based learning
- increase community awareness of Honouring Reconciliation through programming and book discussions
- host opportunities for older adults to have meaningful connections with books and each other through Book Discussion Clubs

Deepen and Extend Community Collaborations

- develop and release the 2018-2038 Library Long-Term Infrastructure Strategy
- create volunteer program to record audiobooks for the visually impaired
- expand collaborations with West Vancouver Schools through a themed collection to support the new curriculum, an annual intake process for new West Vancouver Memorial Library cards, and opportunities for students to showcase and share their learning at the library
- support the implementation of the action plan for the North Shore Settlement and Integration Strategic Plan

Sustain and Enhance our Physical Space

- launch Technology Learning Lab
- update emergency systems, including lighting and backup generator, fire alarm systems, and security and detection systems
- implement collection analysis framework and process for lifecycle collection management
- conduct community engagement in neighbourhoods to assess needs and aspirations for public space and library service

Develop and Integrate our Digital Platform

- refresh architecture, navigation, design and content to extend the life of the library website and prepare for content management software migration
- research web-based platform to support individual learning
- implement personalized online communications
- increase selection and availability of popular e-books and e-audiobooks

WEST VANCOUVER MEMORIAL LIBRARY

Net Divisional Expenses

	Budget 2018		Actual 2017		Actual 2016	
	%	\$	%	\$	%	\$
Revenue						
Administration	54.48%	284,650	65.79%	277,825	61.28%	289,624
Service Delivery	0.00%	-	0.00%	-	0.22%	1,035
Operations Support	0.08%	400	0.00%	-	0.13%	596
Third Party	45.44%	237,412	34.21%	144,454	38.38%	181,394
	100.00%	522,462	100.00%	422,279	100.00%	472,650
Expenses						
Administration						
Salaries & Benefits	70.31%	275,432	69.84%	278,377	73.51%	355,729
Supplies & Other Expenses	24.33%	95,310	26.19%	104,394	21.55%	104,269
Professional & Consulting	1.02%	4,000	0.55%	2,206	1.27%	6,129
Recoveries & Allocations	4.34%	17,000	3.41%	13,589	3.67%	17,768
	100.00%	391,742	100.00%	398,566	100.00%	483,895
Service Delivery						
Salaries & Benefits	89.68%	3,120,060	89.80%	3,038,060	89.66%	3,001,398
Supplies & Other Expenses	10.32%	359,235	10.20%	345,181	10.34%	346,250
Recoveries & Allocations	0.00%	-	0.00%	-	0.00%	55
	100.00%	3,479,295	100.00%	3,383,241	100.00%	3,347,704
Operations Support						
Salaries & Benefits	73.85%	404,978	73.07%	393,651	63.07%	216,635
Supplies & Other Expenses	25.15%	137,900	25.89%	139,484	35.38%	121,547
Recoveries & Allocations	1.00%	5,500	1.04%	5,619	1.55%	5,327
	100.00%	548,378	100.00%	538,755	100.00%	343,509
Third Party						
Salaries & Benefits	53.87%	127,892	24.23%	35,004	34.10%	61,864
Supplies & Other Expenses	46.13%	109,520	74.84%	108,112	68.41%	124,098
Recoveries & Allocations	0.00%	-	0.93%	1,338	-2.52%	(4,569)
	100.00%	237,412	100.00%	144,454	100.00%	181,394
Net Divisional Expenses						
Administration	2.59%	(107,092)	2.99%	(120,741)	5.00%	(194,272)
Service Delivery	84.16%	(3,479,295)	83.69%	(3,383,241)	86.17%	(3,346,668)
Operations Support	13.25%	(547,978)	13.33%	(538,755)	8.83%	(342,913)
Third Party	0.00%	-	0.00%	-	0.00%	-
	100.00%	(4,134,365)	100.00%	(4,042,737)	100.00%	(3,883,853)

WEST VANCOUVER MEMORIAL LIBRARY

Divisional Capital Requests

	2018 Budget	Funding Source		
		Asset Maintenance Reserves	External Funding	Community Amenity Contributions
Investment in Existing Assets				
Facilities Maintenance				
Facility Infrastructure Renewal Project - Emergency & Security Systems	530,096	530,096	-	-
	<u>530,096</u>	<u>530,096</u>	<u>-</u>	<u>-</u>
Equipment				
Library Materials - Core	285,685	285,685	-	-
Library Material - Enhanced	61,570	-	61,570	-
AMH Bin Replacement	8,400	8,400	-	-
RFID Inventory Wand Replacement	7,300	7,300	-	-
	<u>362,955</u>	<u>301,385</u>	<u>61,570</u>	<u>-</u>
Information Technology				
Library Network Renewal	40,000	40,000	-	-
Library Website Renewal	35,000	35,000	-	-
	<u>75,000</u>	<u>75,000</u>	<u>-</u>	<u>-</u>
Total Investment in Existing Assets	<u>968,051</u>	<u>906,481</u>	<u>61,570</u>	<u>-</u>
Investment in New Assets				
Information Technology				
Computer Equipment	14,800	-	14,800	-
	<u>14,800</u>	<u>-</u>	<u>14,800</u>	<u>-</u>
Total Investment in New Assets	<u>14,800</u>	<u>-</u>	<u>14,800</u>	<u>-</u>
Current Year Projects Sub-Total	<u>982,851</u>	<u>906,481</u>	<u>76,370</u>	<u>-</u>
Prior Year Approved Work in Progress				
Facilities Maintenance				
Technology Learning Lab	222,505	-	111,252	111,253
Library Interior Renovation	141,965	141,965	-	-
Exterior Accessibility Ramp	20,695	-	3,000	17,695
	<u>385,165</u>	<u>141,965</u>	<u>114,252</u>	<u>128,948</u>
Equipment				
Library Collections	3,311	3,311	-	-
	<u>3,311</u>	<u>3,311</u>	<u>-</u>	<u>-</u>
Prior Year Approved Work in Progress Sub-Total	<u>388,476</u>	<u>145,276</u>	<u>114,252</u>	<u>128,948</u>
Total Capital Requests	<u>1,371,327</u>	<u>1,051,757</u>	<u>190,622</u>	<u>128,948</u>

1 External funding provided by West Vancouver Memorial Library Foundation, Friends of the Library and various grants.

2 External funding provided by West Vancouver Memorial Library Foundation.

WEST VANCOUVER MEMORIAL LIBRARY

Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction Counts /Activity Levels				
	2017	2016	2015	2014	2013
Questions Answered	178,215	184,852	186,513	190,153	187,743
Program Attendance/Participation	30,252	30,271	28,876	26,960	26,062
Circulation per Capita	19.1	20.6	21.7	21.2	21.7
Circulation (physical material)	862,247	923,754	948,823	925,173	956,871
Circulation (e-books, e-music)	70,750	68,729	62,522	56,692	44,972
Database Use	128,158	115,765	110,517	104,813	96,224
New Library Cards	4,227	5,744	3,994	3,928	3,992
Hours Open	3,215	3,220	3,203	3,221	3,210
Library Visits	509,354	492,823	504,843	510,266	519,974
Home Page Visits	342,953	322,288	236,022	237,170	305,406
Catalogue Visits	249,332	259,433	252,495	232,184	238,436

TREND OF RESOURCE REQUIREMENTS

	2017	2016	2015	2014	2013
Salaries & Benefits	3,745,093	3,635,627	3,601,514	3,474,146	3,369,023
Supplies & Other Expenses	697,171	696,165	670,241	696,252	598,790
Professional & Consulting	2,206	6,129	-	1,281	15,775
Recoveries & Allocations	20,547	18,581	19,461	15,964	24,883
Total Expenditures	4,465,017	4,356,502	4,291,216	4,187,643	4,008,471
Less: Direct Revenues & Fundraising	(422,279)	(472,650)	(454,519)	(491,061)	(471,491)
Net Expenditures	4,042,737	3,883,853	3,836,697	3,696,581	3,536,980

PARKS, CULTURE & COMMUNITY SERVICES

The Parks, Culture & Community Services (PCCS) Division provides a broad continuum of services and programs.

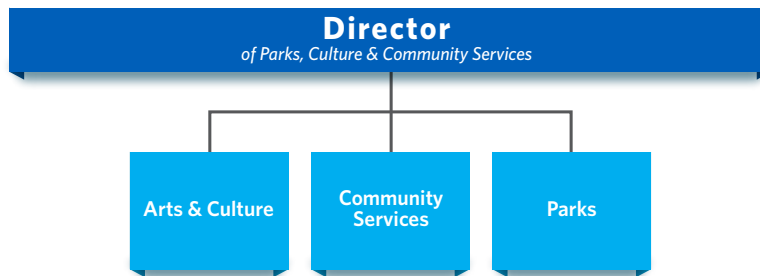
Parks manages over 140 parks, as well as natural areas, sports amenities, playgrounds, play courts, beaches, the Centennial Seawalk, over 135 kilometres of trails, Ambleside Par 3 Golf Course, Gleneagles Golf Course, Capilano View Cemetery and the environmental stewardship of District-owned lands including the marine foreshore.

Cultural Services offers exhibitions at the Ferry Building Gallery and the West Vancouver Museum, and cultural and educational programs at various District locations. This department oversees public art and collections and offers visual arts programming and events. Art education programs are offered in conjunction with West Vancouver Schools through classroom programs, student exhibitions and gallery tours. Special Events & Filming, which became part of the Cultural Services Department in 2017, facilitates over 55 special events and issues more than 90 film permits annually.

Community Services offers health, fitness and leisure programs at the West Vancouver Community Centre, Aquatic Centre, Gleneagles Community Centre, Ice Arena, Seniors' Activity Centre (SAC) and Ambleside Youth Centre. This department also oversees Access & Inclusion, the West Vancouver Child & Family Hub, specialized leisure services, the Community Grants Program, child care and family services and youth and seniors' outreach services.



Anne Mooi | Director of Parks, Culture & Community Services



2017 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

Ambleside: Waterfront & Town Centre

- implemented first phase and initiated second phase of Ambleside Waterfront Concept Plan
- completed Ambleside Playground revitalization
- moved location of Farmers Market to Ambleside Park

Fiscal Sustainability & Municipal Services

- developed a Framework for Evaluating Community Group Proposals for New, Upgraded or Enhanced Facilities, Infrastructure and Equipment
- updated District's Sponsorships, Partnerships and Naming Rights Policy

Natural Environment & Climate Action

- draft plan for Trails on Public Land for public review completed
- District Environmental Manager portfolio transferred to Parks
- continued to implement Parks Master Plan initiatives, including dedication of Plateau Park
- initiated Horseshoe Bay Park revitalization process with community input

Arts, Culture & Heritage



- completed Arts & Culture Strategy consultation
- Cultural Services integrated into PCCS Division
- implemented phase two of the economic impact study for Harmony Arts Festival
- in collaboration with the Public Art Advisory Committee, developed strategies to enhance the Public Art Reserve Fund

2017 OPERATIONAL ACCOMPLISHMENTS

- launched new versions of the website to support the Leisure Guide with the ActiveNet software
- completed review of Community Grants Framework Policy
- launched the Child Care Services Working Group to review and update the Five-Year Child Care Plan
- piloted the Summer Playground Series in partnership with Red Fox Healthy Living Society
- implemented the new Recreation Access Program
- hosted second annual Seniors' Health Expo
- developed the Dementia-friendly North Shore Action Plan
- piloted the summer swim dock at Dundarave Beach
- worked closely with West Vancouver Foundation on the Vital Signs Advisory Committee
- hosted the province-wide Proud 2 Be Conference at Gleneagles Community Centre and Clubhouse
- updated the District Blueprint for Social Responsibility and Change

2018 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

Ambleside: Waterfront & Town Centre

- finalize the detail design and costing of the Ambleside Waterfront Concept Plan

Fiscal Sustainability & Municipal Services

- update the District's Donations Policy

Natural Environment & Climate Action

- develop a strategy to create a Coastal Management Plan for the stewardship of the foreshore for ecological, recreational and cultural values; infrastructure protection; and which will include an update of the Shoreline Management Plan
- bring forward the draft Trails Plan for Council approval
- implement new Trails Plan and develop a five-year prioritized financial and phasing implementation plan
- finalize the detailed design for the Horseshoe Bay Park Revitalization Project
- commence work on the Navy Jack Nature House initiative and surrounding park by developing both financial and operating models in collaboration with community partners

Arts, Culture & Heritage

- bring forward Arts & Culture Strategy and five-year prioritized financial and phasing implementation plan
- review cultural services fees for service agreements with community organizations

2018 OPERATIONAL INITIATIVES

- update District's Five-Year Child Care Plan
- implement tri-municipal Dementia-friendly North Shore Action Plan
- replace the Ice Arena floor
- implement actions in the District's newly updated 2017 Blueprint for Social Responsibility
- complete the detail park design for the revitalization of Horseshoe Bay Park
- continue to enhance operating model for Gleneagles Clubhouse to better serve the community and bring forward a food service plan for the facility
- continue to generate revenue through supporting filming opportunities in West Vancouver
- continue to implement the Invasive Plants Strategy and the Parks Master Plan
- expand Healthy Communities Partnership between the District of West Vancouver and Vancouver Coastal Health by including West Vancouver Schools
- work with new Framework for Evaluating Community Group Proposals for New, Upgraded or Enhanced Facilities, Infrastructure and Equipment to successfully partner with community on new, upgraded or enhanced District assets
- find ways to collaborate with the West Vancouver Foundation for mutually beneficial objectives
- produce new programming and workshops that explore indigenous culture sharing that reflects the calls to action identified by the Truth and Reconciliation Commission
- renew the Joint Operating Agreement between the West Vancouver Community Centres Society and the District
- work with the community to develop a multicultural strategy for West Vancouver
- continue to host the province-wide Proud 2 Be Conference at Gleneagles Community Centre and Clubhouse

PARKS, CULTURE & COMMUNITY SERVICES

Net Divisional Expenses

	Budget 2018		Actual 2017		Actual 2016	
	%	\$	%	\$	%	\$
Revenue						
Community Services	90.13%	10,550,557	90.59%	10,654,230	89.06%	10,454,420
Parks Maintenance	7.23%	846,940	6.76%	795,316	8.27%	970,687
Cultural Services	2.64%	308,946	2.65%	311,769	2.67%	313,123
	100.00%	11,706,443	100.00%	11,761,315	100.00%	11,738,231
Expenses						
Central Administration						
Salaries & Benefits	95.11%	552,373	96.87%	547,406	96.46%	507,389
Supplies & Other Expenses	4.89%	28,400	3.13%	17,708	3.13%	16,456
Professional & Consulting	0.00%	-	0.00%	-	0.41%	2,140
	100.00%	580,773	100.00%	565,114	100.00%	525,984
Community Services						
Salaries & Benefits	76.72%	9,853,180	76.40%	9,569,029	77.77%	9,505,569
Supplies & Other Expenses	21.60%	2,773,947	21.25%	2,661,882	20.64%	2,522,403
Professional & Consulting	0.27%	35,200	0.01%	938	0.02%	2,127
Recoveries & Allocations	1.41%	181,473	2.34%	293,396	1.58%	192,947
	100.00%	12,843,800	100.00%	12,525,245	100.00%	12,223,046
Parks Maintenance						
Salaries & Benefits	75.13%	3,960,510	70.54%	3,463,582	73.42%	3,637,147
Supplies & Other Expenses	27.46%	1,447,664	31.38%	1,540,668	27.86%	1,379,989
Professional & Consulting	0.00%	-	0.04%	2,038	0.20%	9,816
Recoveries & Allocations	-2.59%	(136,320)	-1.96%	(96,154)	-1.47%	(72,878)
	100.00%	5,271,854	100.00%	4,910,134	100.00%	4,954,074
Cultural Services						
Salaries & Benefits	67.52%	740,147	67.77%	735,596	69.12%	727,620
Supplies & Other Expenses	32.48%	356,066	32.18%	349,297	30.59%	321,972
Professional & Consulting	0.00%	-	0.03%	300	0.06%	600
Recoveries & Allocations	0.00%	-	0.03%	290	0.23%	2,468
	100.00%	1,096,213	100.00%	1,085,483	100.00%	1,052,660
Net Divisional Expenses						
Central Administration	7.18%	(580,773)	7.72%	(565,114)	7.50%	(525,984)
Community Services	28.36%	(2,293,243)	25.54%	(1,871,015)	25.20%	(1,768,625)
Parks Maintenance	54.72%	(4,424,914)	56.18%	(4,114,818)	56.76%	(3,983,387)
Cultural Services	9.74%	(787,267)	10.56%	(773,714)	10.54%	(739,536)
	100.00%	(8,086,197)	100.00%	(7,324,661)	100.00%	(7,017,533)

PARKS, CULTURE & COMMUNITY SERVICES

Divisional Capital Requests

	2018 Budget	Funding Source				
		Asset Maintenance Reserves	Other Reserves	External Funding	Community Amenity Contributions	Development Cost Charges
Investment in Existing Assets						
Equipment						
Aquatic Centre Weight Room Capital Replacement	150,000	150,000	-	-	-	-
Gleneagles CC Weight Room Capital Replacement	46,000	46,000	-	-	-	-
Replace Overseeder. Unit P061.	30,000	30,000	-	-	-	-
Replace Sand trap rake. Unit GL30.	28,000	28,000	-	-	-	-
Replace tow behind mower. Unit P064.	23,000	23,000	-	-	-	-
SAC Outdoor Patio Furniture	16,000	-	-	16,000	-	1
Pottery Equipment Replacement	12,000	12,000	-	-	-	-
Gymnastics Equipment Replacement	10,500	10,500	-	-	-	-
Access Equipment Replacement	10,000	10,000	-	-	-	-
Replace electric Golf cart. Unit GL31.	10,000	10,000	-	-	-	-
Inflatable Equipment Replacement	7,000	7,000	-	-	-	-
Major Appliance Replacement	5,000	5,000	-	-	-	-
	<u>347,500</u>	<u>331,500</u>	<u>-</u>	<u>16,000</u>	<u>-</u>	<u>-</u>
Vehicle Fleet						
Replace Senior's Activity Bus. Unit R029.	158,000	158,000	-	-	-	-
Replace tree/brush chipper. Unit P040.	59,000	59,000	-	-	-	-
Replace pick-up. Unit P009.	48,000	48,000	-	-	-	-
Replace pick-up. Unit P006.	48,000	29,740	-	18,260	-	-
Replace electric Utility vehicle. Unit A003.	18,500	18,500	-	-	-	-
	<u>331,500</u>	<u>313,240</u>	<u>-</u>	<u>18,260</u>	<u>-</u>	<u>-</u>
Grounds and Parks						
Horseshoe Bay Park Revitalization	300,000	-	-	-	300,000	-
Implementation of Shoreline Protection Projects	180,000	180,000	-	-	-	-
Sports Field Drainage and Irrigation Replacement	180,000	180,000	-	-	-	-
Brother's Creek Pedestrian Trail Bridge Replacement	180,000	180,000	-	-	-	-
Waterfront Park Pier Repairs	175,000	175,000	-	-	-	-
Ambleside Waterfront Plan Capital Projects	150,000	-	-	-	-	150,000
Tennis Court and Outdoor Court Replacement	125,000	125,000	-	-	-	-
Trails and Trail Structures Replacement	90,000	90,000	-	-	-	-
Golf Course Safety Netting, Fencing and Pathway Replacement	73,000	73,000	-	-	-	-
Parking Areas Renewal	68,500	68,500	-	-	-	-
Trail Signage Replacement	60,000	60,000	-	-	-	-
District Park Irrigation and Drainage Replacement	30,000	30,000	-	-	-	-
Sport Field Lights, Fencing and Backstops Replacement	30,000	30,000	-	-	-	-
Park Furniture Replacement	25,000	25,000	-	-	-	-
Failing Park Structures Replacement	15,000	15,000	-	-	-	-
Little League Outfield Fence Eagle Harbour	12,000	-	-	12,000	-	2
Water Features Replacement	10,000	10,000	-	-	-	-
	<u>1,703,500</u>	<u>1,241,500</u>	<u>-</u>	<u>12,000</u>	<u>300,000</u>	<u>150,000</u>
Total Investment in Existing Assets	2,382,500	1,886,240	-	46,260	300,000	150,000
Investment in New Assets						
Equipment						
Kay Meek Accessible Elevator	250,000	-	-	-	250,000	-
Outdoor Patio Furniture WVCC	9,225	-	-	9,225	-	3
	<u>259,225</u>	<u>-</u>	<u>-</u>	<u>9,225</u>	<u>250,000</u>	<u>-</u>
Grounds and Parks						
SD45 Track & Artificial Turf Fields	250,000	-	250,000	-	-	-
Public Art for Police Services Municipal Hall Building	74,000	-	37,000	-	37,000	-
	<u>324,000</u>	<u>-</u>	<u>287,000</u>	<u>-</u>	<u>37,000</u>	<u>-</u>
Total Investment in New Assets	583,225	-	287,000	9,225	287,000	-
Current Year Projects Sub-Total	2,965,725	1,886,240	287,000	55,485	587,000	150,000

PARKS, CULTURE & COMMUNITY SERVICES

Divisional Capital Requests...continued

	2018 Budget	Funding Source			
		Asset Maintenance Reserves	Other Reserves	External Funding	Community Amenity Contributions
Prior Year Approved Work in Progress					
Equipment					
Replace Service Van	56,700	56,700	-	-	-
Replace Single Axle Dump Truck	43,894	43,894	-	-	-
Aquatic Centre Weight Room Fitness Equipment	27,900	27,900	-	-	-
Outdoor Ping Pong at CC	2,000	1,000	-	1,000	-
	<u>130,494</u>	<u>129,494</u>	<u>-</u>	<u>1,000</u>	<u>-</u>
Park Infrastructure Replacement / Improvement					
West Lake Road Veh Bridge	180,580	180,580	-	-	-
Tennis Court Replacement	138,550	138,550	-	-	-
Waterfront Park Pier Repairs	127,295	127,295	-	-	-
Ambleside Waterfront Concept Plan	117,732	-	-	-	117,732
Horseshoe Bay - Park Design	117,354	-	-	-	117,354
Whytecliff Park Viewpoint Pergola	93,550	46,775	-	46,775	-
Playground Renewal	80,000	80,000	-	-	-
District Park Irrigation Drain Replace	76,500	76,500	-	-	-
Hollyburn Sailing Club Fencing	70,000	70,000	-	-	-
Water Supply Par3/Dog Park	37,000	37,000	-	-	-
Rodgers Creek Development Trails	36,336	-	-	36,336	-
Repl Repair Trails & Structures	34,823	34,823	-	-	-
Access to Memorial Park Cenotaph	33,500	33,500	-	-	-
Replace Picnic Tables Var Parks	25,000	25,000	-	-	-
Sport field Drainage and Irrigation	22,550	22,550	-	-	-
Replace Failing Park Structures	12,402	12,402	-	-	-
Add'l Bocce Court	10,000	10,000	-	-	-
Ambleside Playground Phase 3	5,000	-	-	5,000	-
	<u>1,218,172</u>	<u>894,975</u>	<u>-</u>	<u>88,111</u>	<u>235,086</u>
Prior Year Approved Work in Progress Sub-Total	<u>1,348,666</u>	<u>1,024,469</u>	<u>-</u>	<u>89,111</u>	<u>235,086</u>
Total Capital Requests	<u>4,314,391</u>	<u>2,910,709</u>	<u>287,000</u>	<u>144,596</u>	<u>822,086</u>

- 1 External funding provided by the Seniors' Activity Centre Advisory Board.
- 2 External funding provided by the West Vancouver Little League.
- 3 External funding provided by the West Vancouver Community Centres Society.

PARKS, CULTURE & COMMUNITY SERVICES

Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction Counts /Activity Levels				
	2017	2016	2015	2014	2013
Community Services Attendance					
Aquatic Centre	839,000	909,400	815,400	802,300	753,600
Community Centre	619,100	579,500	490,400	496,500	460,700
Gleneagles Community Centre	131,800	124,500	122,900	125,600	135,700
Ice Arena	103,800	114,900	109,500	119,100	121,000
Seniors' Activity Centre	297,900	269,700	258,000	267,900	264,900
Ambleside Youth Centre	10,100	8,100	8,200	8,500	7,500
Cultural Services Attendance					
Cultural Events & Facility Use	69,300	69,700	70,400	76,029	60,616
Special Event Participation	133,300	137,440	152,400	94,602	99,375
Harmony Arts Festival Participation	138,000	130,000	130,000	130,000	120,000
Total Participation	2,342,300	2,343,240	2,157,200	2,120,531	2,023,391
Parks Requests for Service					
General	427	451	265	315	21
Tree Related ¹	160	n/a	n/a	n/a	n/a

¹ This is a new statistic introduced in 2017, so there is no data for prior years

TREND OF RESOURCE REQUIREMENTS

	2017	2016	2015	2014	2013
Salaries & Benefits	14,315,613	14,377,725	14,071,507	13,269,318	13,031,730
Supplies & Other Expenses	4,569,555	4,240,819	4,249,425	3,756,902	3,330,497
Professional & Consulting	3,276	14,682	66,324	30,295	17,929
Recoveries & Allocations	197,531	122,537	634,352	634,724	824,605
Total Expenditures	19,085,976	18,755,763	19,021,608	17,691,240	17,204,761
Less: Direct Revenues	(11,761,315)	(11,738,231)	(11,438,831)	(11,260,844)	(10,363,166)
Net Expenditures	7,324,661	7,017,533	7,582,777	6,430,396	6,841,596

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. Develop a new operating model for Gleneagles Clubhouse						
	B. Complete the District's Arts & Culture Strategy						
	C. Complete the District's Five-Year Child Care Plan						
	D. Continue to generate revenue through supporting filming opportunities						
PERFORMANCE MEASURES	BENCHMARK TARGET	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2019 TARGET	GOAL ALIGNMENT
# of visits to 6 key trails	1,390,600	n/a	1,390,000	1,285,000	1,316,500	1,316,500	1, 2, 4
# of volunteer hours	93,000	84,400	92,500	93,700	93,700	93,700	1, 2, 3, 4
# of visits to community facilities and events	2,343,200	2,175,200	2,343,200	2,342,300	2,327,800	2,343,200	1, 2, 4
% recovery of divisional expenses	60.0%	60.8%	63.0%	61.7%	60.3%	60.0%	3

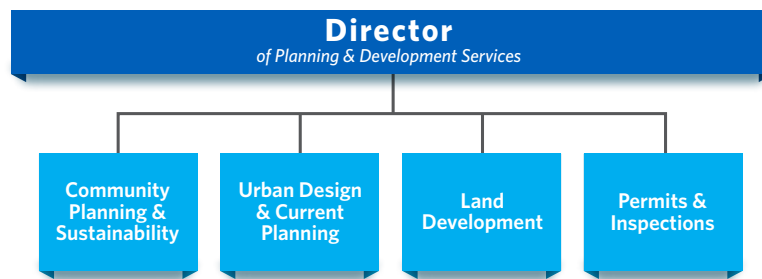
PLANNING & DEVELOPMENT SERVICES

The Planning & Development Services Division works with residents, stakeholders and Council to guide change and help shape a sustainable future for our community. Community Planning & Sustainability develops long-range plans and policies to meet housing needs, protect the environment, address climate action, and fulfill other community land-use objectives, such as neighbourhood character. Urban Design & Current Planning processes rezoning applications, development permits, and OCP amendments, and prepares guidelines and policies that shape the look and feel of our built environment and public realm. Land Development reviews and approves engineering and utility services requirements related to new development, and ensures that environmental and creek protection measures for development are implemented. Management of both private property and public tree permitting is handled by this division. Permits & Inspections reviews and issues building, electrical, plumbing and signage permits, and provides inspection services to ensure compliance and safety.



Jim Bailey | Director of Planning & Development Services

2017 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES



Ambleside: Waterfront & Town Centre

- confirmed the Ambleside Town Centre process and formed the Ambleside Town Centre Engagement Team
- began Ambleside Town Centre engagement with November launch event hosted by the West Vancouver Community Centres Society
- continued to review development projects that support Ambleside revitalization
- supported Parks in ongoing implementation of the Waterfront Concept Plan

Built Form, Housing & Neighbourhood Character

- formed the Interim Tree Bylaw Working Group, confirmed work plan and process and completed public consultation
- consulted the community on strategies to address housing affordability and diversity as part of the Official Community Plan review
- initiated work on review and update of District regulations related to watercourses and flood construction levels

Fiscal Sustainability & Municipal Services

- continued to work on fees and charges to address adequate cost recovery
- monitored and assessed impacts of provincial/federal legislation and policy changes on development and permit applications

Natural Environment & Climate Action

- commenced implementation of the Community Energy & Emissions Plan
- recognized by the Community Energy Association for excellence in Climate and Energy Action



- reviewed opportunities created by the Building Act in preparation for 2018 implementation of the BC Energy Step Code
- supported ongoing initiative to nominate Howe Sound as a United Nations Educational, Scientific and Cultural Organization (UNESCO) biosphere region

Official Community Plan (OCP) Review

- engaged the community on their objectives, ideas, and directions for a revised OCP
- 2017 engagement included over 60 events and meetings and seven separate community surveys, reaching a total of 3,000 instances of engagement, providing comprehensive input to support the preparation of a proposed OCP for the community to consider in 2018
- Marine Drive Local Area Plan and Design Guidelines adopted by Council
- continued to review development projects that support regeneration in Horseshoe Bay
- advanced the planning process for Cypress Village

Arts, Culture & Heritage

- integrated Arts, Culture & Heritage into the OCP review

Police Services & Municipal Hall Project

- conducted inspections and issued building and other permits advancing the Police Services & Municipal Hall Project

Traffic & Transportation

- integrated land use and transportation planning through the OCP review
- implemented components of the Community Energy & Emissions Plan, including strategic directions around transportation and land use
- supported ongoing regional consideration of improved North Shore Transit Service

2017 OPERATIONAL ACCOMPLISHMENTS

- enhanced permitting process and coordination with land development functions, helping to reduce overall permit processing times
- moved forward with regional coordination initiatives: North Shore Advisory Committee on Disability Issues, Regional Planning Advisory Committee, Regional Permit & Licences Committee and Lower Mainland Technical Committee

2018 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

Ambleside: Waterfront & Town Centre

- continue to advance Ambleside Town Centre planning and engagement process
- continue to review development projects that support Ambleside revitalization

Built Form, Housing & Neighbourhood Character

- continue public consultation and prepare options for Council consideration
- implement strategies to address housing affordability and diversity as per the OCP review
- bring forward recommendations from the work of the Interim Tree Bylaw Working Group
- develop and implement regulatory changes regarding watercourses, subdivisions and neighbourhood character
- establish a Neighbourhood Character Working Group to assist and advise Council and staff on issues surrounding neighbourhood character and impacts from development

Fiscal Sustainability & Municipal Services

- continue work on fees and charges to address adequate and equitable cost recovery
- review and update the Subdivision Servicing Bylaw to ensure standards and concurrence with modern servicing practices
- monitor and assess impacts of provincial / federal legislation and policy changes on development and permit applications

Natural Environment & Climate Action

- implement components of the OCP review, which will include high-level policy directions for the environment
- continue to implement Community Energy & Emissions Plan
- propose implementation and facilitation of some of the highest green building standards in the province through the BC Energy Step Code and rezoning process
- review and update bylaws related to watercourses, watercourse protection, flood construction levels and climate change (sea level rise, storm events)

Official Community Plan Review

- propose an updated draft OCP for Council's consideration that responds to public feedback, meets legislative requirements, and promotes a sustainable community
- continue to advance the planning process for Ambleside Town Centre Plan and Cypress Village

Arts, Culture & Heritage

- ensure appropriate integration of Arts, Culture & Heritage into plans and initiatives including the OCP
- create a Heritage Advisory Committee to assist Council with matters related to heritage education, conservation and protection within West Vancouver

Police Services & Municipal Hall Project

- review plans to implement seismic upgrade to original Municipal Hall building

Traffic & Transportation

- continue to take an integrated approach to land use and transportation planning
- implement components of the OCP review, which will include high-level policy directions for the major components of the District's transportation network

2018 OPERATIONAL INITIATIVES

- continue process improvements related to development planning, permits and inspections and land development functions
- continue regional coordination initiatives, including North Shore Advisory Committee on Disability Issues, Regional Planning Advisory Committee, Regional Permit & Licences and Lower Mainland Technical Committee

PLANNING & DEVELOPMENT SERVICES

Net Divisional Expenses

	Budget 2018		Actual 2017		Actual 2016	
	%	\$	%	\$	%	\$
Revenue						
Planning and Development	19.24%	1,375,912	11.20%	752,768	12.13%	958,938
Permits and Inspections	80.76%	5,774,520	88.80%	5,966,665	87.87%	6,946,212
	100.00%	7,150,432	100.00%	6,719,433	100.00%	7,905,150
Expenses						
Planning and Development						
Salaries & Benefits	85.69%	2,676,366	89.17%	2,300,401	92.44%	2,168,068
Supplies & Other Expenses	14.04%	438,635	10.02%	258,391	5.10%	119,717
Professional & Consulting	0.10%	3,000	0.76%	19,548	2.45%	57,535
Recoveries & Allocations	0.17%	5,300	0.05%	1,311	0.00%	100
	100.00%	3,123,301	100.00%	2,579,650	100.00%	2,345,420
Permits and Inspections						
Salaries & Benefits	95.38%	2,090,232	96.34%	2,007,446	94.77%	1,966,299
Supplies & Other Expenses	4.62%	101,150	3.66%	76,222	5.23%	108,541
	100.00%	2,191,382	100.00%	2,083,668	100.00%	2,074,840
Net Divisional Expenses						
Planning and Development	-95.19%	(1,747,389)	-88.85%	(1,826,882)	-39.79%	(1,386,482)
Permits and Inspections	195.19%	3,583,138	188.85%	3,882,997	139.79%	4,871,372
	100.00%	1,835,749	100.00%	2,056,115	100.00%	3,484,890

PLANNING & DEVELOPMENT SERVICES

Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction Counts /Activity Levels				
	2017	2016	2015	2014	2013
Development Applications					
Rezoning & Major Development Permits	3	13	11	11	8
Watercourse Permits	47	37	35	34	23
Environmental Development Permit - Trees	29	12	-	-	-
Development Permit - Detached Secondary Suites	2	4	-	-	-
Development Permit - Duplex/Triplex	2	3	-	-	-
Private Tree Cutting Permits	106	58	-	-	-
Development Permit - Steep Terrain	3	2	4	-	2
Minor Development Permit	3	2	6	3	1
Development Variance Permit	4	8	15	4	7
Development Permit - Exempt	14	9	2	14	27
Development Permit - Other	-	12	11	3	6
Heritage Alternation Permit	3	3	3	2	6
Heritage Revitalization Permit	3	-	1	-	1
Temporary Use Permit	1	6	3	-	-
Subdivisions	16	10	7	8	5
Blasting Permit Applications	51	71	53	34	40
Building Permit Applications	594	752	793	904	637
Building Permit Inspections	13,615	14,307	13,173	12,369	11,414
Building Permits - Number	660	825	744	751	650
Building Permits - \$ Revenue	4,229,835	5,129,287	4,367,603	3,895,047	2,831,156
Plumbing Permits - Number	1,043	1,192	1,096	1,008	975
Plumbing Permits - \$ Revenue	493,517	546,054	511,838	370,015	387,162
Electrical Permits - Number	1,108	1,239	1,100	1,070	977
Electrical Permits - \$ Revenue	892,689	909,041	732,343	634,321	600,006

TREND OF RESOURCE REQUIREMENTS

	2017	2016	2015	2014	2013
Salaries & Benefits	4,307,847	4,134,366	3,834,594	3,411,223	2,987,236
Supplies & Other Expenses	334,612	228,258	455,477	275,160	123,928
Professional & Consulting	19,548	57,535	16,899	38,961	68,078
Recoveries & Allocations	1,311	100	1,124	545	30,488
Total Expenditures	4,663,318	4,420,259	4,308,094	3,725,889	3,209,730
Less: Direct Revenues	(6,719,433)	(7,905,150)	(7,552,767)	(6,194,980)	(4,861,806)
Net Expenditures	(2,056,115)	(3,484,890)	(3,244,673)	(2,469,091)	(1,652,076)

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	Urban Design & Current Planning	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. Begin Ambleside Town Centre Local Area Plan, including engagement process						
	B. Engage community on a revised OCP						
	C. Continue to advance planning for Cypress Village						
	D. Form and support Tree Bylaw Working Group						
PERFORMANCE MEASURES	BENCHMARK TARGET	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2019 TARGET	GOAL ALIGNMENT
% of planning reports incorporating sustainability	100%	n/a	100%	100%	100%	100%	1
average # of days from rezoning application to 1st Council report	250	n/a	500	375	300	250	2, 3
average # of weeks from permit application to permit review	7	n/a	11	10	7	7	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 the Xwemelch’stn Uxwumixw.

The mission of the WVPD is *Making West Vancouver safe today and safer tomorrow*. To guide us in this mission is our 2016–2019 Strategic Plan. Its purpose is to outline a clear credible framework to achieve our goals, focus the skills, energy and professionalism of our staff on a common set of objectives, initiatives and outcomes, and solidify WVPD’s commitment to transparency, accountability and performance measurement.

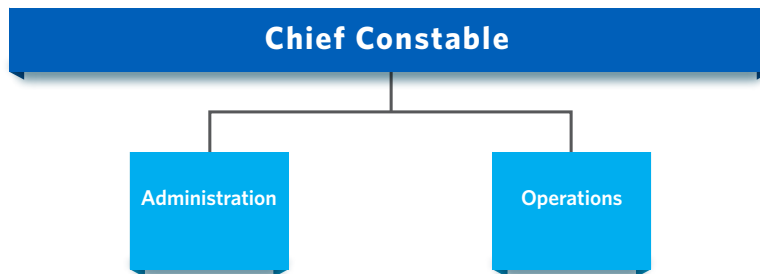
The three goals we have adopted to guide our decisions and actions as we work to achieve our mission and live our values are:

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

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



Len Goerke | Chief Constable



2017 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

Police Services & Municipal Hall Project

- completed the move of all services and operations to the new Police Services Building (PSB)

2017 OPERATIONAL ACCOMPLISHMENTS

- accomplished approximately 65% of 2017 initiatives in support of the WVPD 2016–2019 Strategic Plan
- enhanced service delivery by incorporating the top three issues identified by West Vancouver residents in the 2016 citizen satisfaction survey into the Strategic Plan:
 1. traffic
 2. impaired driving
 3. property crime
- further supported employee health, wellness and engagement via various initiatives
- migrated to the new E-Comm radio network including safety enhancements to cell phone and radio effectiveness in the new PSB



2018 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

Fiscal Sustainability & Municipal Services

- continue to identify efficiencies and review effectiveness of service models

Official Community Plan Review

- continue to contribute to the review of the Official Community Plan

Police Services & Municipal Hall Project

- final completion of the new PSB

Traffic & Transportation

- reorganize traffic unit to align with patrol shifts to ensure longer and more consistent application of traffic enforcement services and increase available operational support if required
- continue participation in the Traffic Safety Advisory Committee and School Traffic Advisory Safety Committee

2018 OPERATIONAL INITIATIVES

- continue to implement the WVPD 2016–2019 Strategic Plan
- work with the North Shore Multicultural Society to develop a focused citizen satisfaction survey for residents who have recently arrived in Canada
- further develop and implement employee health and wellness and engagement initiatives

POLICE SERVICES

Net Divisional Expenses

	Budget 2018		Actual 2017		Actual 2016	
	%	\$	%	\$	%	\$
Revenue						
Administrative Support	86.50%	774,900	83.77%	799,942	81.18%	760,303
Support Delivery	13.50%	120,958	16.23%	154,976	18.82%	176,251
	100.00%	895,858	100.00%	954,918	100.00%	936,554
Expenses						
Chief Constable's Office						
Salaries & Benefits	77.30%	846,543	91.86%	873,626	62.96%	428,508
Supplies & Other Expenses	4.39%	48,040	4.32%	41,098	6.47%	44,047
Professional & Consulting	18.32%	200,600	3.82%	36,309	30.57%	208,093
	100.00%	1,095,183	100.00%	951,033	100.00%	680,648
Administrative Support						
Salaries & Benefits	53.51%	2,828,487	45.95%	2,071,581	51.64%	2,337,520
Supplies & Other Expenses	39.92%	2,110,333	46.85%	2,111,930	41.12%	1,861,407
Professional & Consulting	0.00%	-	0.19%	8,555	0.00%	-
Recoveries & Allocations	6.57%	347,100	7.01%	316,087	7.24%	327,823
	100.00%	5,285,920	100.00%	4,508,153	100.00%	4,526,750
Operations Division						
Salaries & Benefits	95.31%	7,255,982	98.10%	7,510,893	95.70%	7,386,451
Supplies & Other Expenses	4.69%	356,690	4.59%	351,146	4.30%	331,896
Recoveries & Allocations	0.00%	-	-2.68%	(205,441)	0.00%	-
	100.00%	7,612,672	100.00%	7,656,597	100.00%	7,718,347
Support Delivery						
Salaries & Benefits	81.97%	1,614,702	81.12%	1,665,040	76.34%	1,238,458
Supplies & Other Expenses	18.03%	355,150	18.88%	387,579	23.66%	383,793
	100.00%	1,969,852	100.00%	2,052,620	100.00%	1,622,251
Net Divisional Expenses						
Chief Constable's Office	7.27%	(1,095,183)	6.69%	(951,033)	5.00%	(680,648)
Administrative Support	29.94%	(4,511,020)	26.09%	(3,708,211)	27.67%	(3,766,447)
Operations Division	50.52%	(7,612,672)	53.87%	(7,656,597)	56.70%	(7,718,347)
Support Delivery	12.27%	(1,848,894)	13.35%	(1,897,643)	10.62%	(1,445,999)
	100.00%	(15,067,769)	100.00%	(14,213,484)	100.00%	(13,611,442)

POLICE SERVICES

Divisional Capital Requests

	2018 Budget	Funding Source
		Asset Maintenance Reserves
Investment in Existing Assets		
Equipment		
Firearms and Ballistic Protection	127,000	127,000
Police Kit & Clothing (Member uniforms)	85,000	85,000
Replacement of chairs	30,000	30,000
	<u>242,000</u>	<u>242,000</u>
Facilities		
New building contingency	25,000	25,000
	<u>25,000</u>	<u>25,000</u>
Information Technology		
Police IT Capital 2018	340,000	340,000
	<u>340,000</u>	<u>340,000</u>
Vehicle Fleet		
Replace police vehicle. Unit V035.	60,000	60,000
Replace police vehicle. Unit V039.	60,000	60,000
Replace police vehicle. Unit V003.	60,000	60,000
	<u>180,000</u>	<u>180,000</u>
Total Investment in Existing Assets	<u>787,000</u>	<u>787,000</u>
Investment in New Assets		
Equipment		
Setup costs for new hires.	10,000	10,000
	<u>10,000</u>	<u>10,000</u>
Total Investment in New Assets	<u>10,000</u>	<u>10,000</u>
Current Year Projects Sub-Total	<u>797,000</u>	<u>797,000</u>
Prior Year Approved Work in Progress		
Replace Police Vehicle	58,000	58,000
Next Generation Radio Program - In-Build Repeater		
New Building	42,034	42,034
Replace Police Vehicle	13,581	13,581
Next Generation Radio Program - Installation Cost		
Mobiles	11,006	11,006
Replace Police Vehicle	6,261	6,261
Next Generation Radio Program - Capital Cost of Radios	2,569	2,569
Prior Year Approved Work in Progress Sub-Total	<u>133,451</u>	<u>133,451</u>
Total Capital Requests	<u>930,451</u>	<u>930,451</u>

POLICE SERVICES

Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction Counts /Activity Levels				
	2017	2016	2015	2014	2013
Property Crimes					
Break and Enter ¹	209	224	174	177	135
Theft of Motor Vehicle	30	25	27	22	24
Theft from Motor Vehicle	411	363	307	243	208
Other Theft	177	199	163	186	162
Mischief	183	225	187	238	245
Bike Theft	43	55	48	32	55
Shoplifting	292	411	318	247	223
Fraud	183	148	128	136	108
Total Property Crimes²	1663	1698	1409	1,317	1,214
Violent Crimes³	270	252	293	247	280
Fatal & Injury Motor Vehicle Accidents⁴	95	119	98	82	95

¹ Includes Residential, Commercial & Other

² Includes all crimes against Property as defined by Criminal Code of Canada

³ Includes all crimes against Persons as defined by Criminal Code of Canada

⁴ Replaced previously used "Motor Vehicle Accidents", which included all minor accidents

TREND OF RESOURCE REQUIREMENTS

	2017	2016	2015	2014	2013
Salaries & Benefits	12,121,140	11,390,937	11,070,693	11,402,128	11,042,000
Supplies & Other Expenses	2,891,753	2,621,143	2,521,365	2,106,686	1,934,096
Professional & Consulting	44,864	208,093	141,435	140,453	117,731
Recoveries & Allocations	110,646	327,823	333,276	416,312	428,126
Total Expenditures	15,168,402	14,547,996	14,066,769	14,065,580	13,521,952
Less: Direct Revenues	(954,918)	(936,554)	(978,215)	(760,935)	(854,603)
Net Expenditures	14,213,484	13,611,442	13,088,555	13,304,644	12,667,348

POLICE SERVICES

Key Performance Indicators

MAKING WEST VANCOUVER SAFE TODAY AND SAFER TOMORROW

SUPPORTING SERVICE PRIORITIES

Accountability	Collaboration	Integrity	Professionalism				
	DIVISIONAL GOALS						
	1. Enhance community safety						
	2. Promote operational excellence						
	3. Improve organizational practices						
	DIVISIONAL STRATEGIES						
	A. Reduce property crime, violent crime, and injury/fatal collisions						
B. Engage stakeholders, improve business analytics, and leverage technology and infrastructure							
C. Strengthen internal communication, support employee wellness and be a preferred employer							
PERFORMANCE MEASURES ⁴	BENCHMARK TARGET	2015 ACTUAL ¹	2016 ACTUAL	2017 ACTUAL	2018 TARGET	2019 TARGET	GOAL ALIGNMENT
property crime rate ²	-4% / year	1409	1698 +21% YOY ³	1663 -2% YOY ³	1241	1192	1
violent crime rate ²	-3% / year	293	252 -14% YOY ³	270 +7% YOY ³	263	255	1
injury/fatal collisions	-3% / year	98	119 +21% YOY ³	95 -20% YOY ³	88	85	1
crime severity index	<BC Av.	51.9	52.7	1 year lag	<BC Av.	<BC Av.	1
Police response time	<9 min	7:04	7:28	7:40	<9 min	<9 min	2
file clearance rates	>BC Av.	37.1	26.4	1 year lag	>BC Av.	>BC Av.	2
citizen satisfaction survey	feeling of safety	n/a	95%	-	>80%	>80%	2
employee health assessments	high participation	83%	63%	76%	>80%	>80%	3
employee engagement survey	high engagement	n/a	71	-	>64	>64	3

¹ The Benchmark rates were set in 2016 using 2015 actuals and remain for the duration of the 2016-2019 Strategic Plan. Crime reduction goals are based on 2015 crime rates.

² Crime rates are represented in total annual incidents.

³ YOY means "year-over-year".

⁴ Statistics are collected and tabulated in alignment with 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.



9. Capital Program

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INTRODUCTION TO CAPITAL PROGRAMS

Introduction to Capital Programs

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

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

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

Direction of Capital Planning

Capital planning continues to be guided by the asset management framework and linked to the Community 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 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 ranked based on the following criteria:

CRITICAL: projects that are essential to operations on a daily basis to carry out the business of the District, including a piece of equipment or other infrastructure item that is at risk of failure if not maintained or replaced, jeopardizing the District's ability to function if not acquired

REQUIRED: projects that have a significant impact on the District's ability to achieve its annual strategic goals and objectives in meeting service levels, or Council Priorities, in a cost effective and timely manner

IMPROVEMENTS: projects that would improve the efficiency or functionality of the District or enhance service levels but would not have a major impact on the operations of the District if they were deferred to a subsequent year

In addition, projects are identified as either infrastructure or community related. Infrastructure projects are for the maintenance, replacement or addition of assets that are deemed necessary to provide services for the public. Projects identified as community related are initiated in response to community requests. These requests are received through previous board, committee or community group approval.

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

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

FIVE-YEAR CAPITAL PLAN

Consolidated Summary

	2018	2019	2020	2021	2022
PROJECT COSTS					
General Fund	16,097,816	20,950,949	25,617,521	15,864,725	15,583,633
General Fund - Prior Year Approved Work In Progress	14,131,529	-	-	-	-
Water Utility Fund	4,511,500	4,673,000	5,050,000	5,542,000	5,590,000
Water Fund - Prior Year Approved Work In Progress	757,861	-	-	-	-
Sewer Utility Fund	6,951,500	7,750,000	8,570,000	9,455,000	10,320,000
Sewer Fund - Prior Year Approved Work In Progress	2,194,762	-	-	-	-
Solid Waste Utility Fund	20,000	-	-	-	-
Cemetery Fund	900,500	180,000	225,000	150,000	95,000
Golf Fund	-	-	-	-	-
	45,565,468	33,553,949	39,462,521	31,011,725	31,588,633
FUNDING SOURCES					
General Fund Resources					
Asset Maintenance Reserves	12,910,919	14,110,799	14,035,859	11,354,725	11,978,633
Prior Year Committed Funds	14,131,529	-	-	-	-
Land Reserve	-	2,490,000	3,110,000	2,730,000	2,500,000
Community Amenity Contributions	3,637,000	1,475,000	1,175,000	875,000	1,050,000
Endowment fund	-	-	-	-	-
Other Reserves	287,000	-	400,000	550,000	-
Development Cost Charges	172,500	400,000	-	-	-
External Borrowing	-	-	-	-	-
External Funding	461,005	55,000	755,000	355,000	55,000
	31,599,953	18,530,799	19,475,859	15,864,725	15,583,633
Water Fund Resources					
Operations	4,265,426	4,522,731	4,896,582	5,384,000	5,400,000
Internal Vehicle Recoveries	141,800	148,900	153,400	158,000	162,700
Asset Maintenance Reserve	104,274	1,369	18	-	27,300
Prior Year Committed Funds	757,861	-	-	-	-
	5,269,361	4,673,000	5,050,000	5,542,000	5,590,000
Sewer Fund Resources					
Operations	6,640,000	7,560,000	8,419,509	9,296,984	10,154,083
Internal Vehicle Recoveries	136,500	143,325	150,491	158,016	165,917
Development Cost Charges	-	-	-	-	-
Asset Maintenance Reserve	175,000	46,675	-	-	-
Prior Year Committed Funds	2,194,762	-	-	-	-
	9,146,262	7,750,000	8,570,000	9,455,000	10,320,000
Solid Waste Fund Resources					
Operations	20,000	-	-	-	-
	20,000	-	-	-	-
Cemetery Fund Resources					
Operations	75,238	111,648	130,610	150,000	95,000
Cemetery Development Fund	825,262	68,352	94,390	-	-
	900,500	180,000	225,000	150,000	95,000
	46,936,076	31,133,799	33,320,859	31,011,725	31,588,633
SHORTFALL	1,370,608	(2,420,150)	(6,141,662)	-	-

Note: Based on projected maintenance, repairs and renewal of assets, there will be a shortfall in funding in 2019 and 2020. A strategy will need to be developed to address this funding deficit.

FIVE-YEAR CAPITAL PLAN

General Fund Projects

	2018	2019	2020	2021	2022
Information Technology					
1,643,800	1,643,800	1,149,000	1,176,000	1,100,000	1,098,400
Prior Year Approved Work In Progress	342,420	-	-	-	-
	1,986,220	1,149,000	1,176,000	1,100,000	1,098,400
Equipment					
1,510,251	1,510,251	742,758	1,033,893	837,102	967,133
Prior Year Approved Work In Progress	99,520	-	-	-	-
	1,609,771	742,758	1,033,893	837,102	967,133
Vehicle Fleet					
649,500	649,500	1,607,000	4,378,000	1,215,000	1,262,000
Prior Year Approved Work In Progress	208,376	-	-	-	-
	857,876	1,607,000	4,378,000	1,215,000	1,262,000
Facilities					
1,070,696	1,070,696	189,000	250,730	224,000	189,000
Facility Renewal					
Prior Year Approved Work In Progress	4,048,898	-	-	-	-
Major Projects	-	-	-	-	-
Municipal Hall Upgrades and Renewal	900,000	2,490,000	3,110,000	2,730,000	2,500,000
Multi Year Facilities Capital Renewal	2,181,677	7,700,949	8,065,527	1,834,376	330,443
Aquatic Centre Change Room Expansion	300,000	-	-	-	-
Library Infrastructure Renewal	-	784,242	14,121	509,247	911,657
	8,501,271	11,164,191	11,440,378	5,297,623	3,931,100
Grounds and Parks					
Major Projects					
Horseshoe Bay Park Revitalization	300,000	1,000,000	1,000,000	300,000	-
SD45 Track & Artificial Turf Fields	250,000	-	-	-	-
Implementation of Shoreline Protection Projects	180,000	150,000	150,000	150,000	150,000
Sports Field Drainage and Irrigation Replacement	180,000	85,000	180,000	100,000	2,600,000
Brother's Creek Pedestrian Trail Bridge Replacement	180,000	-	-	-	-
Waterfront Park Pier Repairs	175,000	45,000	45,000	45,000	300,000
Ambleside Waterfront Plan Capital Projects	150,000	-	-	-	-
Tennis Court and Outdoor Court Replacement	125,000	60,000	220,000	710,000	-
Playground Renewal and Replacement	-	80,000	500,000	150,000	150,000
Artificial Turf Field Replacement	-	-	400,000	550,000	-
Other Projects	487,500	408,000	584,250	850,000	390,000
Prior Year Approved Work In Progress	1,218,172	-	-	-	-
	3,245,672	1,828,000	3,079,250	2,855,000	3,590,000
Transportation Infrastructure					
Road and Pavement Infrastructure	2,385,000	2,200,000	2,250,000	2,300,000	2,300,000
Bridge and Structural Infrastructure	810,000	535,000	535,000	535,000	535,000
Transportation Support Infrastructure	870,000	215,000	215,000	215,000	215,000
Pedestrian Infrastructure	725,000	505,000	505,000	505,000	505,000
Cycling Infrastructure	120,000	130,000	130,000	130,000	130,000
Major Projects					
Horseshoe Bay Streetscape	700,000	875,000	875,000	875,000	1,050,000
Wardance Bridge	700,000	-	-	-	-
B-Line Contribution	195,000	-	-	-	-
Railway Crossing - Sharon Drive	340,000	-	-	-	-
Translink - Transit Related Road Infrastructure Program (TRRIP)	135,000	-	-	-	-
Other Projects	205,000	-	-	-	-
Prior Year Approved Work In Progress	6,843,535	-	-	-	-
	14,028,535	4,460,000	4,510,000	4,560,000	4,735,000
	30,229,345	20,950,949	25,617,521	15,864,725	15,583,633
FUNDING SOURCES					
12,910,919	12,910,919	14,110,799	14,035,859	11,354,725	11,978,633
Asset Maintenance Reserves					
Prior Year Committed Funds	14,131,529	-	-	-	-
Community Amenity Contributions	3,637,000	1,475,000	1,175,000	875,000	1,050,000
Land Reserve	-	2,490,000	3,110,000	2,730,000	2,500,000
Endowment fund	-	-	-	-	-
Other Reserves	287,000	-	400,000	550,000	-
Development Cost Charges	172,500	400,000	-	-	-
External Borrowing	-	-	-	-	-
External Funding	461,005	55,000	755,000	355,000	55,000
	31,599,953	18,530,799	19,475,859	15,864,725	15,583,633
SHORTFALL	1,370,608	(2,420,150)	(6,141,662)	-	-

Note: Based on projected maintenance, repairs and renewal of assets, there will be a shortfall in funding in 2019 and 2020. A strategy will need to be developed to address this funding deficit.

FIVE-YEAR CAPITAL PLAN

Water, Sewer, Solid Waste & Cemetery

	2018	2019	2020	2021	2022
WATER UTILITY FUND					
Project Costs					
Annual Replacements Program	4,200,000	4,500,000	4,800,000	5,100,000	5,400,000
Prior Year Approved Work in Progress	757,861	-	-	-	-
Asset Management	-	-	-	-	-
Equipment Replacement	311,500	173,000	250,000	442,000	190,000
	5,269,361	4,673,000	5,050,000	5,542,000	5,590,000
Funding Sources					
Operations	4,265,426	4,522,731	4,896,582	5,384,000	5,400,000
Internal Vehicle Recoveries	141,800	148,900	153,400	158,000	162,700
Asset Maintenance Reserve	104,274	1,369	18	-	27,300
Prior Year Committed Funds	757,861	-	-	-	-
	5,269,361	4,673,000	5,050,000	5,542,000	5,590,000
SEWER UTILITY FUND					
Project Costs					
Sanitary Replacements	3,280,000	3,720,000	4,160,000	4,600,000	5,040,000
Prior Year Approved Work in Progress	2,056,883	-	-	-	-
Storm Improvements	3,360,000	3,840,000	4,320,000	4,800,000	5,280,000
Prior Year Approved Work in Progress	137,879	-	-	-	-
Equipment Replacement	311,500	190,000	90,000	55,000	-
	9,146,262	7,750,000	8,570,000	9,455,000	10,320,000
Funding Sources					
Operations	6,640,000	7,560,000	8,419,509	9,296,984	10,154,083
Internal Vehicle Recoveries	136,500	143,325	150,491	158,016	165,917
Development Cost Charges	-	-	-	-	-
Asset Maintenance Reserve	175,000	46,675	-	-	-
Prior Year Committed Funds	2,194,762	-	-	-	-
	9,146,262	7,750,000	8,570,000	9,455,000	10,320,000
SOLID WASTE UTILITY FUND					
Project Costs					
Eagle Island Waste Enclosure	20,000	-	-	-	-
	20,000	-	-	-	-
Funding Sources					
Operations	20,000	-	-	-	-
	20,000	-	-	-	-
CEMETERY FUND					
Project Costs					
Annual Renewal Program	-	50,000	125,000	50,000	50,000
Vehicles and Equipment	-	30,000	-	-	45,000
Ongoing Site Development	900,500	100,000	100,000	100,000	-
	900,500	180,000	225,000	150,000	95,000
Funding Sources					
Operations	75,238	111,648	130,610	150,000	95,000
Cemetery Development Fund	825,262	68,352	94,390	-	-
	900,500	180,000	225,000	150,000	95,000

INFRASTRUCTURE MAINTENANCE

The infrastructure maintenance program represents a high-profile commitment to maintain existing infrastructure through ongoing funding for each of six asset categories.

Funding is a combination of asset reserves and grant funding. Budget requests are prepared departmentally and aggregated corporately into broad asset categories for consistent treatment across the organization.

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

THE PROGRAM FOR 2018 IS AS FOLLOWS:

ASSET CATEGORY	\$
information technology	1,643,800
equipment	1,510,251
facilities maintenance	4,452,373
vehicle fleet	649,500
grounds & parks	2,027,500
transportation infrastructure	7,185,000
	<u>17,468,424</u>

Information Technology

This category includes the following:

- the replacement of servers and peripherals, such as printers and scanners, as required
- annual development and periodic upgrades to core software applications: JD Edwards, ActiveNet, Tempest, GIS, eDOCS and the Microsoft Office suite
- specialized technology upgrades and replacements for Police and Fire that are not part of the District-wide network

Equipment

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

Vehicle Fleet

The District currently maintains a fleet of vehicles and other motorized equipment (excluding Transit) at over 200 units. The fleet is maintained according to industry best practices and to ensure all Provincial regulatory requirements are met. Replacement cycles average nine to 10 years for cars, trucks and vans; three to four years for frontline police vehicles; eight to 15 years for dump trucks and other heavy equipment; and 20 years for fire pumpers, 15 years as a first response vehicle and five years as a reserve. Actual replacement is subject to an individual case assessment, inspection and review of historical maintenance costs by the Fleet Manager.

Facilities Maintenance

Facilities maintenance is an essential component of the District's ability to deliver services to residents. This budget is used to upkeep District facilities based on a maintenance/replacement schedule from actual facility condition assessments. Maintenance, testing and inspection schedules are required to ensure that each facility is operating safely and efficiently.

Grounds and Parks

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

Transportation Infrastructure

West Vancouver's Roads Maintenance Program is based on Road Matrix, a state-of-the-art pavement management system. Stantec Engineering physically tests representative road structures every three to five years and provides the District with a recommended five-year road maintenance program.

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

2018 CAPITAL PROGRAM

Program Summary

	2018 Budget	Funding Source				
		Asset Maintenance Reserves	Other Reserves	External Funding	Community Amenity Contributions	Development Cost Charges
CAPITAL PROGRAM						
Information Technology	1,986,220	1,953,420	-	32,800	-	-
Current Year Projects	1,643,800	1,611,000	-	32,800	-	-
Prior Year Approved Work in Progress	342,420	342,420	-	-	-	-
Equipment	1,609,771	1,269,976	-	89,795	250,000	-
Current Year Projects	1,510,251	1,171,456	-	88,795	250,000	-
Prior Year Approved Work in Progress	99,520	98,520	-	1,000	-	-
Vehicle Fleet	857,876	839,616	-	18,260	-	-
Current Year Projects	649,500	631,240	-	18,260	-	-
Prior Year Approved Work in Progress	208,376	208,376	-	-	-	-
Facilities Maintenance	8,501,271	4,618,872	-	123,402	3,736,497	22,500
Current Year Projects	4,452,373	2,770,723	-	9,150	1,650,000	22,500
Prior Year Approved Work in Progress	4,048,898	1,848,149	-	114,252	2,086,497	-
Grounds and Parks	3,495,672	2,136,475	537,000	100,111	572,086	150,000
Current Year Projects	2,027,500	1,241,500	287,000	12,000	337,000	150,000
Prior Year Approved Work in Progress	1,468,172	894,975	250,000	88,111	235,086	-
Transportation Infrastructure	15,149,143	9,481,705	-	1,545,648	4,046,790	75,000
Current Year Projects	7,185,000	5,485,000	-	300,000	1,400,000	-
Prior Year Approved Work in Progress	7,964,143	3,996,705	-	1,245,648	2,646,790	75,000
Total						
Current Year Projects	17,468,424	12,910,919	287,000	461,005	3,637,000	172,500
Prior Year Approved Work in Progress	14,131,529	7,389,145	250,000	1,449,011	4,968,373	75,000
	31,599,953	20,300,064	537,000	1,910,016	8,605,373	247,500

2018 CAPITAL PROGRAM

Equipment

	2018 Budget	Funding Source		
		Asset Maintenance Reserves	External Funding	Community Amenity Contributions
Investment in Existing Assets				
Fire & Rescue Services				
Rescue Equipment	94,671	94,671	-	-
Auto Extrication & Heavy Rescue Equipment	50,200	48,200	2,000	-
Personal Protective Equipment	35,000	35,000	-	-
Fire Hose	10,700	10,700	-	-
	<u>190,571</u>	<u>188,571</u>	<u>2,000</u>	<u>-</u>
Parks, Culture & Community Services				
Aquatic Centre Weight Room Capital Replacement	150,000	150,000	-	-
Gleneagles CC Weight Room Capital Replacement	46,000	46,000	-	-
Replace Overseeder. Unit P061.	30,000	30,000	-	-
Replace Sand trap rake. Unit GL30.	28,000	28,000	-	-
Replace tow behind mower. Unit P064.	23,000	23,000	-	-
SAC Outdoor Patio Furniture	16,000	-	16,000	-
Pottery Equipment Replacement	12,000	12,000	-	-
Gymnastics Equipment Replacement	10,500	10,500	-	-
Replace electric Golf cart. Unit GL31.	10,000	10,000	-	-
Access Equipment Replacement	10,000	10,000	-	-
Inflatable Equipment Replacement	7,000	7,000	-	-
Major Appliance Replacement	5,000	5,000	-	-
	<u>347,500</u>	<u>331,500</u>	<u>16,000</u>	<u>-</u>
Police Services				
Firearms and Ballistic Protection	127,000	127,000	-	-
Police Kit & Clothing (Member uniforms)	85,000	85,000	-	-
Replacement of chairs	30,000	30,000	-	-
	<u>242,000</u>	<u>242,000</u>	<u>-</u>	<u>-</u>
Library Services				
Library Materials - Core	285,685	285,685	-	-
Library Material - Enhanced	61,570	-	61,570	-
AMH Bin Replacement	8,400	8,400	-	-
RFID Inventory Wand Replacement	7,300	7,300	-	-
	<u>362,955</u>	<u>301,385</u>	<u>61,570</u>	<u>-</u>
Total Investment in Existing Assets	1,143,026	1,063,456	79,570	-
Investment in New Assets				
Engineering & Transportation				
Mini-excavator	98,000	98,000	-	-
	<u>98,000</u>	<u>98,000</u>	<u>-</u>	<u>-</u>
Fire & Rescue Services				
	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Parks, Culture & Community Services				
Kay Meek Accessible Elevator	250,000	-	-	250,000
Outdoor Patio Furniture WVCC	9,225	-	9,225	-
	<u>259,225</u>	<u>-</u>	<u>9,225</u>	<u>250,000</u>
Police Services				
Setup costs for new hires	10,000	10,000	-	-
	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
Total Investment in New Assets	367,225	108,000	9,225	250,000
Current Year Projects Sub-Total	1,510,251	1,171,456	88,795	250,000

2018 CAPITAL PROGRAM

Equipment...continued

	2018 Budget	Funding Source		
		Asset Maintenance Reserves	External Funding	Community Amenity Contributions
Prior Year Approved Work in Progress				
Fire & Rescue Services				
Fire Hose	10,700	10,700	-	-
	<u>10,700</u>	<u>10,700</u>	<u>-</u>	<u>-</u>
Parks, Culture & Community Services				
AC Weight Room Fitness Equipment	27,900	27,900	-	-
Outdoor Ping Pong at CC	2,000	1,000	1,000	-
	<u>29,900</u>	<u>28,900</u>	<u>1,000</u>	<u>-</u>
Police Services				
Next Generation Radio Program - In-Build Repeater New Building	42,034	42,034	-	-
Next Generation Radio Program - Installation Cost Mobiles	11,006	11,006	-	-
Next Generation Radio Program - Capital Cost of Radios	2,569	2,569	-	-
	<u>55,609</u>	<u>55,609</u>	<u>-</u>	<u>-</u>
Library Services				
Library Collections	3,311	3,311	-	-
	<u>3,311</u>	<u>3,311</u>	<u>-</u>	<u>-</u>
Prior Year Approved Work in Progress Sub-Total	<u>99,520</u>	<u>98,520</u>	<u>1,000</u>	<u>-</u>
Total	<u>1,609,771</u>	<u>1,269,976</u>	<u>89,795</u>	<u>250,000</u>

2018 CAPITAL PROGRAM

Information Technology

	2018 Budget	Funding Source		
		Asset Maintenance Reserves	External Funding	Community Amenity Contributions
Investment in Existing Assets				
Corporate Services				
IT infrastructure replacement and additions	395,000	395,000	-	-
Tempest Enhancements and Improvements	158,000	158,000	-	-
JDE Security, Fixed Assets & Integration	133,000	133,000	-	-
End user device replacements and additions	122,500	122,500	-	-
Maintenance Connection Enhancements and Improvements	87,200	87,200	-	-
Implementation of Human Resources module in JD Edwards	77,500	77,500	-	-
Website upgrades and enhancements	50,000	50,000	-	-
MS SQL Database Licence True-up	50,000	50,000	-	-
GIS Migration or Oracle Spatial data to SQL	47,200	47,200	-	-
Upgrade of Engineering GPS equipment	27,500	27,500	-	-
Install point of sale terminals (SAC Gift Shop, Ferry Building Gallery, Museum)	15,000	15,000	-	-
	<u>1,162,900</u>	<u>1,162,900</u>	-	-
Police Services				
Police IT Capital 2018	340,000	340,000	-	-
	<u>340,000</u>	<u>340,000</u>	-	-
Library Services				
Library Network Renewal	40,000	40,000	-	-
Library Website Renewal	35,000	35,000	-	-
	<u>75,000</u>	<u>75,000</u>	-	-
Total Investment in Existing Assets	<u>1,577,900</u>	<u>1,577,900</u>	-	-
Investment in New Assets				
Corporate Services				
Audio / Visual upgrades at District facilities	26,000	8,000	18,000	-
Implementation of a new GIS Enterprise Mapping System using ESRI's ArcGIS	25,100	25,100	-	-
	<u>51,100</u>	<u>33,100</u>	<u>18,000</u>	<u>-</u>
Library Services				
Computer Equipment	14,800	-	14,800	-
	<u>14,800</u>	<u>-</u>	<u>14,800</u>	<u>-</u>
Total Investment in New Assets	<u>65,900</u>	<u>33,100</u>	<u>32,800</u>	-
Current Year Projects Sub-Total	<u>1,643,800</u>	<u>1,611,000</u>	<u>32,800</u>	-
Prior Year Approved Work in Progress				
Corporate Services				
JDE Sec,Fixed Assets, Int & Version Upgrade	96,042	96,042	-	-
HRIS Implementation	82,025	82,025	-	-
Audio/Video Rep -Community Centre	75,000	75,000	-	-
IT Infrastructure Replacement / Additions	69,353	69,353	-	-
Disaster Recovery Plan Update	20,000	20,000	-	-
	<u>342,420</u>	<u>342,420</u>	<u>-</u>	<u>-</u>
Prior Year Approved Work in Progress Sub-Total	<u>342,420</u>	<u>342,420</u>	-	-
Total	<u>1,986,220</u>	<u>1,953,420</u>	<u>32,800</u>	-

2018 CAPITAL PROGRAM

Vehicle Fleet

	2018 Budget	Funding Source	
		Asset Maintenance Reserves	External Funding
Investment in Existing Assets			
Corporate Services			
Replace Facilities service van. Unit R009.	56,000	56,000	-
	<u>56,000</u>	<u>56,000</u>	<u>-</u>
Engineering & Transportation			
Replace air compressor. Unit M061.	40,000	40,000	-
	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Parks, Culture & Community Services			
Replace Senior's Activity Bus. Unit R029.	158,000	158,000	-
Replace tree/brush chipper. Unit P040.	59,000	59,000	-
Replace pick-up. Unit P006.	48,000	29,740	18,260
Replace pick-up. Unit P009.	48,000	48,000	-
Replace electric Utility vehicle. Unit A003.	18,500	18,500	-
	<u>331,500</u>	<u>313,240</u>	<u>18,260</u>
Police Services			
Replace police vehicle. Unit V003.	60,000	60,000	-
Replace police vehicle. Unit V035.	60,000	60,000	-
Replace police vehicle. Unit V039.	60,000	60,000	-
	<u>180,000</u>	<u>180,000</u>	<u>-</u>
Total Investment in Existing Assets	<u>607,500</u>	<u>589,240</u>	<u>18,260</u>
Investment in New Assets			
Engineering & Transportation			
Eagle Island Transportation	30,000	30,000	-
Anti-idling Control Modules	12,000	12,000	-
	<u>42,000</u>	<u>42,000</u>	<u>-</u>
Total Investment in New Assets	<u>42,000</u>	<u>42,000</u>	<u>-</u>
Current Year Projects Sub-Total	<u>649,500</u>	<u>631,240</u>	<u>18,260</u>
Prior Year Approved Work in Progress			
Police Services			
Replace Police Vehicle	58,000	58,000	-
Replace Police Vehicle	13,581	13,581	-
Replace Police Vehicle	6,261	6,261	-
	<u>77,842</u>	<u>77,842</u>	<u>-</u>
Fire & Rescue Services			
Replace Fire/Rescue Command Unit	19,727	19,727	-
Replace Fire/Rescue Pick-Up	10,213	10,213	-
	<u>29,940</u>	<u>29,940</u>	<u>-</u>
Parks, Culture & Community Services			
Replace Service Van	56,700	56,700	-
Replace Single Axle Dump Truck	43,894	43,894	-
	<u>100,594</u>	<u>100,594</u>	<u>-</u>
Prior Year Approved Work in Progress Sub-Total	<u>208,376</u>	<u>208,376</u>	<u>-</u>
Total	<u>857,876</u>	<u>839,616</u>	<u>18,260</u>

2018 CAPITAL PROGRAM

Facilities Maintenance

	2018 Budget	Funding Source			
		Asset Maintenance Reserves	External Funding	Community Amenity Contributions	Development Cost Charges
Investment in Existing Assets					
Facilities Maintenance					
Corporate Services					
Municipal Hall Upgrades and Renewal	900,000	900,000	-	-	-
Multi Year Facilities Capital Renewal	2,181,677	831,677	-	1,350,000	-
Aquatic Centre Lighting Improvement	69,100	69,100	-	-	-
Municipal Hall Minor Renovations	60,000	60,000	-	-	-
Operations Centre Minor Renovations	60,000	60,000	-	-	-
Municipal Rental Property Renovations	60,000	60,000	-	-	-
Museum - Accessibility and Security Upgrade	43,000	43,000	-	-	-
Operations Centre Lighting Upgrades	18,000	18,000	-	-	-
Gleneagles Community Centre Lighting Upgrade	14,700	14,700	-	-	-
Seniors' Centre Lighting Improvements	10,500	10,500	-	-	-
Arena LED Lighting Upgrade	5,500	5,500	-	-	-
	<u>3,422,477</u>	<u>2,072,477</u>	-	<u>1,350,000</u>	-
Police Services					
New building contingency	25,000	25,000	-	-	-
	<u>25,000</u>	<u>25,000</u>	-	-	-
Library Services					
Facility Infrastructure Renewal Project - Emergency & Security Systems	530,096	530,096	-	-	-
	<u>530,096</u>	<u>530,096</u>	-	-	-
Total Investment in Existing Assets	<u>3,977,573</u>	<u>2,627,573</u>	-	<u>1,350,000</u>	-
Investment in New Assets					
Facilities Maintenance					
Corporate Services					
Aquatic Centre Change Room Expansion	300,000	-	-	300,000	-
Operations Centre - Fire Confined Space Rescue Simulator	30,000	30,000	-	-	-
Operations Centre - Additional Salt Shed	60,000	60,000	-	-	-
Pool Interconnection Energy Upgrade	35,000	35,000	-	-	-
Gleneagles Golf Course Toilet Facility	22,500	-	-	-	22,500
Ferry Building Temporary Portable Space Improvements	18,300	9,150	9,150	-	-
Accessible Automatic Door Openers	9,000	9,000	-	-	-
	<u>474,800</u>	<u>143,150</u>	<u>9,150</u>	<u>300,000</u>	<u>22,500</u>
Total Investment in New Assets	<u>474,800</u>	<u>143,150</u>	<u>9,150</u>	<u>300,000</u>	<u>22,500</u>
Current Year Projects Sub-Total	<u>4,452,373</u>	<u>2,770,723</u>	<u>9,150</u>	<u>1,650,000</u>	<u>22,500</u>

2018 CAPITAL PROGRAM

Facilities Maintenance...continued

	2018 Budget	Funding Source			
		Asset Maintenance Reserves	External Funding	Community Amenity Contributions	Development Cost Charges
Prior Year Approved Work in Progress					
Facility Maintenance					
Corporate Services					
Seismic Upgrading - Muni Hall	378,990	378,990	-	-	-
Fire & Rescue Services					
F.Hall #1 App Bay Seismic/Roof	239,425	239,425	-	-	-
Parks, Culture & Community Services					
Ferry Building Restoration	1,268,000	-	-	1,268,000	-
Aquatic Centre Change Room Expansion	689,549	-	-	689,549	-
Ice Arena-Refrig Plant Replacement	454,087	454,087	-	-	-
Ambleside Park Washrooms Upgrade	180,260	180,260	-	-	-
Whytecliff PK Lower Washrm Upgrade	98,164	98,164	-	-	-
Dundarave Park Washrooms Upgrade	97,964	97,964	-	-	-
John Lawson Park Washrooms Upgrade	74,137	74,137	-	-	-
Whytecliff Park Upper Washroom Upgrade	64,428	64,428	-	-	-
Aquatic Centre Change Room Renovation	56,005	56,005	-	-	-
Ambleside Par 3 Washroom Upgrade	43,600	43,600	-	-	-
Senior Centre Patio Resurface	19,124	19,124	-	-	-
	<u>3,045,318</u>	<u>1,087,769</u>	<u>-</u>	<u>1,957,549</u>	<u>-</u>
Library Services					
Technology Learning Lab	222,505	-	111,252	111,253	-
Library Interior Renovation	141,965	141,965	-	-	-
Exterior Accessibility Ramp	20,695	-	3,000	17,695	-
	<u>385,165</u>	<u>141,965</u>	<u>114,252</u>	<u>128,948</u>	<u>-</u>
Prior Year Approved Work in Progress Sub-Total	<u>4,048,898</u>	<u>1,848,149</u>	<u>114,252</u>	<u>2,086,497</u>	<u>-</u>
Total	<u>8,501,271</u>	<u>4,618,872</u>	<u>123,402</u>	<u>3,736,497</u>	<u>22,500</u>

2018 CAPITAL PROGRAM

Grounds & Parks

	2018 Budget	Funding Source				
		Asset Maintenance Reserves	Other Reserves	External Funding	Community Amenity Contributions	Development Cost Charges
Investment in Existing Assets						
Parks, Culture & Community Services						
Horseshoe Bay Park Revitalization	300,000	-	-	-	300,000	-
Implementation of Shoreline Protection Projects	180,000	180,000	-	-	-	-
Sports Field Drainage and Irrigation Replacement	180,000	180,000	-	-	-	-
Brother's Creek Pedestrian Trail Bridge Replacement	180,000	180,000	-	-	-	-
Waterfront Park Pier Repairs	175,000	175,000	-	-	-	-
Ambleside Waterfront Plan Capital Projects	150,000	-	-	-	-	150,000
Tennis Court and Outdoor Court Replacement	125,000	125,000	-	-	-	-
Trails and Trail Structures Replacement	90,000	90,000	-	-	-	-
Golf Course Safety Netting, Fencing and Pathway Replacement	73,000	73,000	-	-	-	-
Parking Areas Renewal	68,500	68,500	-	-	-	-
Trail Signage Replacement	60,000	60,000	-	-	-	-
District Park Irrigation and Drainage Replacement	30,000	30,000	-	-	-	-
Sport Field Lights, Fencing and Backstops Replacement	30,000	30,000	-	-	-	-
Park Furniture Replacement	25,000	25,000	-	-	-	-
Failing Park Structures Replacement	15,000	15,000	-	-	-	-
Little League Outfield Fence Eagle Harbour	12,000	-	-	12,000	-	-
Water Features Replacement	10,000	10,000	-	-	-	-
	<u>1,703,500</u>	<u>1,241,500</u>	<u>-</u>	<u>12,000</u>	<u>300,000</u>	<u>150,000</u>
Total Investment in Existing Assets	<u>1,703,500</u>	<u>1,241,500</u>	<u>-</u>	<u>12,000</u>	<u>300,000</u>	<u>150,000</u>
Investment in New Assets						
Parks, Culture & Community Services						
SD45 Track & Artificial Turf Fields	250,000	-	250,000	-	-	-
Public Art for Police Services Municipal Hall Building	74,000	-	37,000	-	37,000	-
	<u>324,000</u>	<u>-</u>	<u>287,000</u>	<u>-</u>	<u>37,000</u>	<u>-</u>
Total Investment in New Assets	<u>324,000</u>	<u>-</u>	<u>287,000</u>	<u>-</u>	<u>37,000</u>	<u>-</u>
Current Year Projects Sub-Total	<u>2,027,500</u>	<u>1,241,500</u>	<u>287,000</u>	<u>12,000</u>	<u>337,000</u>	<u>150,000</u>
Prior Year Approved Work in Progress						
Parks, Culture & Community Services						
West Lake Road Vehicle Bridge	180,580	180,580	-	-	-	-
Tennis Court Replacement	138,550	138,550	-	-	-	-
Waterfront Park Pier Repairs	127,295	127,295	-	-	-	-
Ambleside Waterfront Concept Plan	117,732	-	-	-	117,732	-
Horseshoe Bay - Park Design	117,354	-	-	-	117,354	-
Whytecliff Park Viewpoint Pergola	93,550	46,775	-	46,775	-	-
Playground Renewal	80,000	80,000	-	-	-	-
District Park Irrig Drain Replace	76,500	76,500	-	-	-	-
Hollyburn Sailing Club Fencing	70,000	70,000	-	-	-	-
Water Supply Par3/Dog Park	37,000	37,000	-	-	-	-
Rodgers Creek Development Trails	36,336	-	-	36,336	-	-
Repl Repair Trails & Structures	34,823	34,823	-	-	-	-
Access to Memorial Park Cenotaph	33,500	33,500	-	-	-	-
Replace Picnic Tables Various Parks	25,000	25,000	-	-	-	-
Sport field Drainage and Irrigation	22,550	22,550	-	-	-	-
Replace Failing Park Structures	12,402	12,402	-	-	-	-
Add'l Bocce Court	10,000	10,000	-	-	-	-
Ambleside Playground Phase 3	5,000	-	-	5,000	-	-
	<u>1,218,172</u>	<u>894,975</u>	<u>-</u>	<u>88,111</u>	<u>235,086</u>	<u>-</u>
Prior Year Approved Work in Progress Sub-Total	<u>1,218,172</u>	<u>894,975</u>	<u>-</u>	<u>88,111</u>	<u>235,086</u>	<u>-</u>
Total	<u>3,245,672</u>	<u>2,136,475</u>	<u>287,000</u>	<u>100,111</u>	<u>572,086</u>	<u>150,000</u>

2018 CAPITAL PROGRAM

Transportation Infrastructure

	2018 Budget	Funding Source			
		Asset Maintenance Reserves	External Funding	Community Amenity Contributions	Development Cost Charges
Investment in Existing Assets					
Renewal of Existing Infrastructure					
Bridge and Structural Infrastructure	810,000	810,000	-	-	-
Cycling Infrastructure	120,000	120,000	-	-	-
Pedestrian Infrastructure	725,000	725,000	-	-	-
Road and Pavement Infrastructure	2,385,000	2,385,000	-	-	-
Transportation Support Infrastructure	870,000	870,000	-	-	-
	<u>4,910,000</u>	<u>4,910,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Projects					
Railway Crossing - Sharon Drive	340,000	170,000	170,000	-	-
Translink - Transit Related Road Infrastructure Program (TRRIP)	135,000	67,500	67,500	-	-
Pedestrian Letdowns	90,000	67,500	22,500	-	-
	<u>565,000</u>	<u>305,000</u>	<u>260,000</u>	<u>-</u>	<u>-</u>
Total Investment in Existing Assets	<u>5,475,000</u>	<u>5,215,000</u>	<u>260,000</u>	<u>-</u>	<u>-</u>
Investment in New Assets					
Other Projects					
Horseshoe Bay Streetscape	700,000	-	-	700,000	-
Wardance Bridge	700,000	-	-	700,000	-
B-Line Contribution	195,000	195,000	-	-	-
Horseshoe Bay Underground Wiring	60,000	40,000	20,000	-	-
Spirit Trail - Ambleside Eagle Harbour	40,000	20,000	20,000	-	-
Bike Racks	15,000	15,000	-	-	-
	<u>1,710,000</u>	<u>270,000</u>	<u>40,000</u>	<u>1,400,000</u>	<u>-</u>
Total Investment in New Assets	<u>1,710,000</u>	<u>270,000</u>	<u>40,000</u>	<u>1,400,000</u>	<u>-</u>
Current Year Projects Sub-Total	<u>7,185,000</u>	<u>5,485,000</u>	<u>300,000</u>	<u>1,400,000</u>	<u>-</u>
Prior Year Approved Work in Progress					
Storm Diversion	2,082,065	-	-	2,082,065	-
BC Hydro Beautification	849,629	599,629	250,000	-	-
Horseshoe Bay-Streetscape Imp	606,124	116,399	-	489,725	-
Cammaray Rd from Camwll to Cul	325,233	325,233	-	-	-
16th and Marine - Shoppers	300,000	165,000	60,000	75,000	-
Royal Ave	280,819	140,409	140,410	-	-
Rail X Upgrade 13th & Bellevue	270,979	135,489	135,490	-	-
Skilift/Folkstone Int	249,020	249,020	-	-	-
Rail Crossing Upgrades	243,478	121,739	121,739	-	-
14th & Marine Grosvenor	230,928	115,464	115,464	-	-
Queens 28th - 26th	174,746	174,746	-	-	-
Marine Dr WVYC to Gleneagles	149,020	149,020	-	-	-
St. Denis	125,000	125,000	-	-	-
24th St from Marine to Haywood	100,000	100,000	-	-	-
24th St from Marine Dr	100,000	100,000	-	-	-
15th St from Marine to Clyde	100,000	100,000	-	-	-
Slope Stability	86,669	86,669	-	-	-
Hydro poles - undergrounding	75,000	-	-	-	75,000
Hugo Ray MUP	70,215	70,215	-	-	-
Ped Path Whytecliff Park	49,080	49,080	-	-	-
Caulfield Tunnel Stairway Rep	48,882	48,882	-	-	-
18th - 22nd Ambleside	45,090	22,545	22,545	-	-
Street Light Rep/Upg Non-MRN	33,181	33,181	-	-	-
Hadden MUP -Escot Rd to Wes	30,510	30,510	-	-	-
Phase 4 Cycling Implementation	30,000	30,000	-	-	-
Queens Ave3 - 19th - 15th	28,571	28,571	-	-	-
Bike/Ped Signal Marine & 29th	25,000	25,000	-	-	-
Pavement Management Prog	25,000	25,000	-	-	-
Nelson & St. Georges	23,556	23,556	-	-	-
Sep Bike Lanes Mar Dr 25/30	22,700	22,700	-	-	-
Ped Way Finding	20,000	20,000	-	-	-
Ped/Bike Bridges Study	18,040	18,040	-	-	-
Urban Connector Trails	10,000	10,000	-	-	-
Anti-Graffiti Hydro Boxes	10,000	10,000	-	-	-
North Shore Model	5,000	5,000	-	-	-
Prior Year Approved Work in Progress Sub-Total	<u>6,843,535</u>	<u>3,276,097</u>	<u>845,648</u>	<u>2,646,790</u>	<u>75,000</u>
Total	<u>14,028,535</u>	<u>8,761,097</u>	<u>1,145,648</u>	<u>4,046,790</u>	<u>75,000</u>

CAPITAL PROJECT DESCRIPTIONS

General Fund Projects (>\$200,000)

INFORMATION TECHNOLOGY

IT Infrastructure Replacement and Additions (\$395,000)

This project will allow for the replacement and ongoing support of end-of-life back-office IT infrastructure equipment. Equipment to be replaced includes network switches, firewalls, tape backup, network printers, phones and data centre equipment. This equipment is critical to maintaining the foundation of the District's technology services.

Police IT Capital (\$340,000)

This project includes the purchase of a Business Intelligence Tool, computer laptops, personal computers, monitors and other IT equipment and employee-scheduling software and software licensing. This equipment is critical to maintaining the operational functionality of the Police Services Division.

EQUIPMENT

Library Materials: Core (\$285,685)

This is an annual request to purchase new materials (books and audiovisual) for the library.

Kay Meek: Accessible Elevator (\$250,000)

This is a District contribution of \$250,000 towards the improvement of accessibility at Kay Meek Centre. The West Vancouver Arts Centre Trust is embarking on accessibility upgrades to the Kay Meek Centre in a phased approach. Upgrades to the centre have been identified by the Rick Hansen Foundation and other consultants and include the addition of an accessible elevator. The addition of a commercial-grade, self-operating elevator, with capacity for multiple persons and wheelchairs, will improve access to all three lobby areas. It will replace small, low speed, staff key-operated lifts and better accommodate people with mobility issues in a timely and more comfortable manner.

FACILITIES MAINTENANCE

Ice Arena: Ice Making Equipment (\$1,500,000)

This is a replacement of the ice making equipment and ice surface at the Ice Arena. A study by Bradley Refrigeration Consultants Ltd. (Bradley) in 2016 indicated that the failure of the ice arena floor was imminent as the system was operating at or near its useful life. Due to leaks recently detected in the arena floor, it is critical that the Ice Arena floor be replaced immediately to ensure continuous service to the community.

Municipal Hall Upgrades and Renewal (\$900,000)

This provides for upgrades and renewal of Municipal Hall. Municipal Hall is over 50 years old and needs to be modernized and upgraded to current building codes with respect to life safety, seismic upgrades and energy efficiency. The work entails seismic upgrades, building envelope upgrades (including roof, glazing and exterior wall system), HVAC, sprinklers, domestic water and drainage, elevator, electrical system, lighting, emergency power, fire alarm and functional space design.

Library Facility Infrastructure Renewal (\$530,096)

This replaces key emergency and security systems which are at the end of their useful life. These include emergency lighting, fire alarm panel and zone alarms, security and detection systems and the emergency backup generator. These upgrades will ensure that the facility continues to be secure and safe for staff and the public.

Fire Hall No.1: Facility Upgrades (\$379,166)

The fire facility requires that upgrades be made to replace the external membrane, heating and water distribution system, skylights and carpeting.

Aquatic Centre Change Room Expansion (\$300,000)

The Aquatic Centre was expanded 12 years ago to meet community need. This funding is to complete the increase to the footprint on the west side allowing for additional privacy stalls in the family change room to meet community demand for change room space. This is a priority for families in the community. The project is proposed in conjunction with the Aquatic Centre Change Room Renewal project to minimize disruption to the public.

Aquatic Centre Change Room Upgrades (\$214,682)

Upgrades to the lighting, electrical and water distribution components in the change rooms and installation of toilet and change room partitions.

GROUNDS & PARKS

Horseshoe Bay Park Revitalization (\$300,000)

The Horseshoe Bay Park Revitalization project started in 2017 to renew and refresh Horseshoe Bay Park. The park design will be developed from input gathered at public and stakeholder group consultation sessions which occurred in 2017. The goal of revitalizing the park is to create a connected park space from the new Horseshoe Bay development across the existing Sewell's Marina to the BC Ferries terminal. This will provide a gathering space and community focal point for the residents of Horseshoe Bay and visitors alike. The new park design will tie in with the new Horseshoe Bay Streetscape Standards.

School District Track and Artificial Turf Fields (\$250,000)

Municipal funding towards the upgrade of West Vancouver Schools Track and Artificial Turf Field upgrades. District funding is contingent upon full project funding from other sources.

TRANSPORTATION INFRASTRUCTURE

Horseshoe Bay: Streetscape Improvements (\$700,000)

The Horseshoe Bay streetscape design was initiated to improve the quality of the public realm through the development of a cohesive and unified streetscape design strategy for Horseshoe Bay Village. The intention is to enhance livability, bolster economic activity and enable local business to compete with other retail centres. The streetscape work will also help foster a unique and distinct sense of place, create public space for programming, prioritize pedestrian and cycling use, increase safety for vulnerable road users and exemplify the District's commitment to sustainable transportation and development.

Wardance Bridge Upgrades (\$700,000)

The Spirit Trail is a unique, waterfront-oriented, multi-use greenway which will provide pedestrian, cyclists, inline skaters and people with mobility aids a continuous and relatively flat connection across the North Shore. This project involves a cost contribution under a partnering agreement to enable the creation of a multi-use pathway on the south side of Wardance Bridge by Park Royal Shopping Centre Ltd. to improve the safety of pedestrians and cyclists movement on this section of Spirit Trail.

Rail Crossing Upgrades (\$340,000)

In 2008, CN Rail and the District of West Vancouver agreed to a number of significant upgrades at rail crossings throughout the municipality in order to meet new Transport Canada regulations and maintain the District's current Anti-Whistling Policy. The Engineering & Transportation Division proposes to begin these improvements at the crossing with the highest need as identified by CN Rail and the District. District staff have been undertaking a detailed assessment of all railway crossings to determine the highest priority for improvements. The plan for 2018 is to advance crossing safety works at the Sharon Drive crossing.

CAPITAL PROJECT DESCRIPTIONS

Utility & Other Funds

WATER UTILITY FUND

Annual Replacement Program (\$4,200,000)

Work within the water annual asset management program is 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 (\$311,500)

This represents the water utility fund portion of replacement of fleet vehicles and equipment primarily used in utility construction and operations (two utility service vans and a backhoe/loader shared with the Sewer Utility and one pickup truck).

SEWER UTILITY FUND

Sanitary Replacements (\$3,280,000)

Work within the sewer annual asset management program is 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 design and condition assessments.

Storm Improvements (\$3,360,000)

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

Equipment Replacement (\$311,500)

This represents the Sewer Utility Fund portion of replacement of fleet vehicles and equipment primarily used in utility construction and operations (two utility service vans and a backhoe/loader shared with the Water Utility and one pickup truck).

SOLID WASTE UTILITY FUND

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

Capital funding has been set aside to enhance the Solid Waste collection location for Eagle Island. The project will proceed subject to completion of the Metro Vancouver sewer rehabilitation in that area.

CEMETERY FUND

Ongoing Site Development (\$900,500)

The plan for 2018 is to prepare an area of land to accommodate full casket earth burial with a mix of approximately 600 full casket graves and 100 double cremation graves, the Cemetery's two most popular requests. The work involves levelling the land with low retaining walls; installing road access and drainage and installing some features to facilitate future expansion including completion of a partly built ring road and concrete footings for future columbaria.

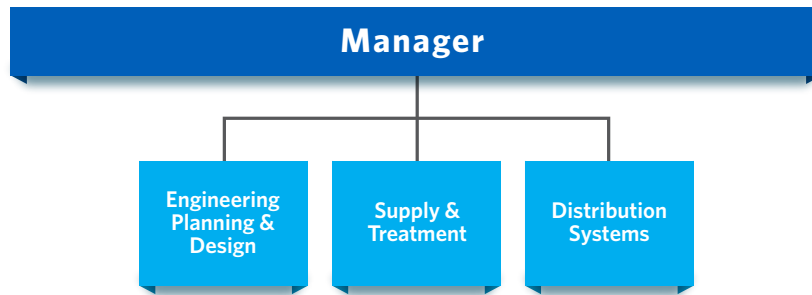




10. Utility & Other Funds

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WATER UTILITY



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

2017 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

Built Form, Housing & Neighbourhood Character

- supported Planning in the review of applications for new development related to water servicing considerations, including Area 6 of the Rodgers Creek Area Development Plan

Fiscal Sustainability & Municipal Services

- implemented long-term replacement planning for water assets further to deficiencies, system improvements and upgrades as identified in the Water Master Servicing Study
- completed Annual Water System Capital Replacement/Renewal programs
- initiated development of District Engineering Design Guidelines in conjunction with Land Development, Engineering and Roads & Transportation
- engaged consultant to review the economic and conservation assumptions, fiscal policies, and incorporation of the reserve policy and the 2010 Asset Management Plan to verify and fine-tune the original water financial rate setting model

Natural Environment & Climate Action

- provided assistance on cross-departmental collaboration that supports environmental and sustainability projects

2018 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

Built Form, Housing & Neighbourhood Character

- support Planning in reviewing applications for new development, including 303 Marine Drive, 657 Marine Drive and 752 Marine Drive

Fiscal Sustainability & Municipal Services

- complete Annual Water System Capital Replacement/Renewal programs
- establish Water Utility rates for 2019

Natural Environment & Climate Action

- provide assistance on cross-departmental collaboration that supports environmental and sustainability projects

2018 OPERATIONAL INITIATIVES

- complete Annual Drinking Water Quality Report for Vancouver Coastal Health Authority approval

WATER UTILITY

Statement of Operations

	Budget 2018		Actual 2017		Actual 2016	
	%	\$	%	\$	%	\$
Revenue						
User Fees	93.14%	13,862,600	81.37%	12,910,112	92.51%	11,496,379
Meter Rental Charges	3.49%	520,000	3.26%	516,551	4.20%	522,344
Micro Power Generation	0.20%	30,000	0.21%	33,609	0.00%	-
Developer Contributions	0.00%	-	10.84%	1,720,373	0.00%	-
Internal Recoveries	0.95%	141,800	0.57%	90,616	1.57%	195,313
Other Revenue	1.51%	225,200	0.31%	49,262	1.72%	213,419
Asset Maintenance Reserve	0.70%	104,274	3.44%	545,892	0.00%	-
	100.00%	14,883,874	100.00%	15,866,414	100.00%	12,427,455
Expenses						
Water Purchases	23.05%	3,431,059	26.08%	4,137,589	31.43%	3,905,817
Administration Charge	2.22%	330,000	1.26%	200,000	1.61%	200,000
Operations and Maintenance	29.37%	4,371,015	25.65%	4,069,779	33.81%	4,201,271
Capital Program	30.31%	4,511,500	33.99%	5,392,311	23.64%	2,937,583
Debt Service	13.41%	1,995,700	13.03%	2,066,735	16.69%	2,074,130
Transfer to Operating Reserve	1.64%	244,600	0.00%	-	-7.17%	(891,346)
	100.00%	14,883,874	100.00%	15,866,414	100.00%	12,427,455
		-		-		-

WATER UTILITY

Rate Setting Model

Revenue Requirements	Water Utility Fees Report					
	2017	2018	2019	2020	2021	2022
	Actual	Budgeted	Projected	Projected	Projected	Projected
Revenues						
Utility Fee Revenue	12,910,112	13,862,600	15,309,700	16,216,400	17,176,800	18,194,000
Meter Rental Charges	516,551	520,000	520,000	520,000	520,000	520,000
Micro Power Generation	33,609	30,000	30,000	30,000	30,000	30,000
Developer Contributions	1,720,373	-	-	-	-	-
Internal Recoveries	90,616	141,800	148,900	153,400	158,000	162,700
Other Revenue	49,262	225,200	226,569	242,300	259,100	264,700
Transfers In	545,892	104,274	2,400	18	-	27,300
Total Revenues	15,866,414	14,883,874	16,237,569	17,162,118	18,143,900	19,198,700
Expenses						
Operating Expenses	8,407,368	8,132,074	8,436,459	8,822,243	9,233,925	9,682,071
Equipment Replacement	113,525	311,500	173,000	250,000	442,000	190,000
Debt Service	2,066,735	1,995,700	1,995,700	1,995,700	1,995,700	1,995,700
Infrastructure Management Program	5,217,297	4,200,000	4,500,000	4,800,000	4,896,000	4,994,000
Asset Management	61,489	-	-	-	-	-
Total Expenses	15,866,415	14,639,274	15,105,159	15,867,943	16,567,625	16,861,771
Annual Surplus / (Deficiency)	(0)	244,600	1,132,410	1,294,175	1,576,275	2,336,929
Annual Rate Revenue Requirement		10.0%	10.0%	5.5%	5.5%	5.5%
Metro Vancouver Rate Increases		3.9%	5.9%	7.7%	7.7%	7.9%

Operating Expenses	2017	2018	2019	2020	2021	2022
Water Consumed @ GVRD Rate	6,707,674	5,980,208	6,238,289	6,632,774	7,172,071	7,755,218
Less Water Consumed Own Source	2,570,085	2,549,149	2,590,263	2,688,135	2,906,701	3,134,474
Water Purchased from GVRD	4,137,589	3,431,059	3,648,026	3,944,639	4,265,370	4,620,744
Administration Fee	200,000	330,000	330,000	330,000	330,000	330,000
Operations Centre	136,976	124,735	127,229	129,774	132,369	135,017
Meters Maintenance	453,589	543,558	554,429	565,518	576,828	588,365
System Operating						
Administration	577,523	541,058	551,879	562,917	574,175	585,659
Supply	559,894	595,082	606,983	619,123	631,506	644,136
Distribution	1,568,120	1,738,965	1,720,092	1,754,494	1,789,584	1,825,375
Membrane Filtration	773,678	827,617	897,821	915,778	934,093	952,775
Total	8,407,368	8,132,074	8,436,459	8,822,243	9,233,925	9,682,071

Infrastructure Management	2017	2018	2019	2020	2021	2022
Long-Term Infrastructure Management						
Infrastructure Management	5,392,311	4,200,000	4,500,000	4,800,000	4,896,000	4,994,000
Total	5,392,311	4,200,000	4,500,000	4,800,000	4,896,000	4,994,000
Funding Sources						
Developer Contributions	1,720,373	-	-	-	-	-
Rate/Reserve Funding	3,671,938	4,200,000	4,500,000	4,800,000	4,896,000	4,994,000
Total	5,392,311	4,200,000	4,500,000	4,800,000	4,896,000	4,994,000

WATER UTILITY

Stats & Trends

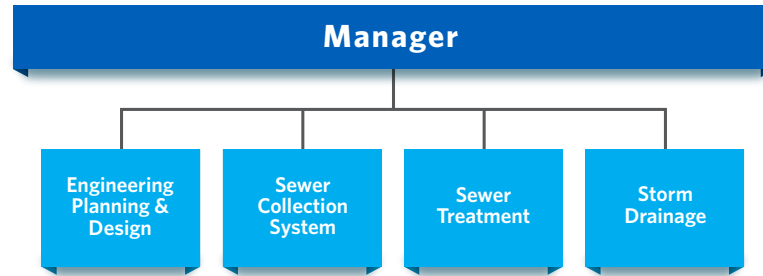
SERVICE LEVEL STATISTICS

	Transaction Counts /Activity Levels				
	2017	2016	2015	2014	2013
Requests for Service	1,240	1,320	1,898	1,815	1,562
Commenced 2010, includes meter checks & leak detection work					
Volume of Water Distributed (cubic metres)	9,793,575	9,882,393	9,657,882	9,126,866	9,027,487
% of Water from District Sources	39%	41%	33%	43%	52%
# Watermain Breaks	40	37	32	28	15

TREND OF RESOURCE REQUIREMENTS

	2017	2016	2015	2014	2013
Salaries & Benefits	1,926,351	1,813,318	1,735,953	1,634,255	1,530,470
Supplies & Other Expenses	5,729,107	5,680,756	5,649,619	4,674,725	4,027,412
Administration Charge	200,000	200,000	200,000	200,000	150,000
Debt Service	2,066,735	2,074,130	2,066,816	2,066,816	2,066,816
Capital Project Costs	5,392,311	2,937,583	3,552,219	3,279,104	2,405,568
Recoveries & Allocations	551,910	613,014	538,500	574,765	496,126
Transfers to/(from)	-	(891,346)	-	(946,228)	65,553
Total Expenditures	15,866,414	12,427,455	13,743,107	11,483,438	10,741,945

SEWER & DRAINAGE UTILITY



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

2017 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

Built Form, Housing & Neighbourhood Character

- supported Planning in the review of applications for new development related to sanitary and storm servicing

Fiscal Sustainability & Municipal Services

- completed Annual Sewer Capital Replacement/Renewal programs
- engaged consultant to review the economic and conservation assumptions, fiscal policies, and incorporation of the reserve policy and the 2010 Asset Management Plan to verify and fine-tune the original sewer and drainage financial rate setting model

Natural Environment & Climate Action

- provided assistance on cross-departmental collaboration that supports environmental and sustainability projects

2018 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

Built Form, Housing & Neighbourhood Character

- support Planning in reviewing applications for new development, including 303 Marine Drive, 657 Marine Drive and 752 Marine Drive

Fiscal Sustainability & Municipal Services

- represent municipal interests related to Metro Vancouver's construction of the North Shore Wastewater Treatment Plant
- complete the Sewer Master Servicing Study and Annual Sewer Capital Replacement/Renewal programs
- establish Sewer Utility rates for 2019
- support and provide assistance to British Pacific Properties Ltd. with respect to construction of the Five Creeks Stormwater Diversion Project

Natural Environment & Climate Action

- provide assistance on cross-departmental collaboration that supports environmental and sustainability projects
- complete Municipal Natural Capital Initiative pilot study in collaboration with Finance

SEWER & DRAINAGE UTILITY

Statement of Operations

	Budget 2018		Actual 2017		Actual 2016	
	%	\$	%	\$	%	\$
Revenue						
User Fees	98.00%	17,240,600	89.58%	14,608,093	98.55%	13,278,175
Developer Contributions	0.00%	-	3.84%	626,016	0.00%	-
Internal Recoveries	0.78%	136,500	0.56%	90,616	1.45%	195,313
Other Revenue	0.23%	40,100	0.00%	(640)	0.00%	430
Asset Maintenance Reserve	0.99%	175,000	6.03%	984,022	0.00%	-
	100.00%	17,592,200	100.00%	16,308,107	100.00%	13,473,918
Expenses						
¹ GVSDD Levy	36.95%	6,501,100	37.00%	6,034,120	42.85%	5,773,480
Administration Charge	1.88%	330,000	1.23%	200,000	1.48%	200,000
Sanitary Operations & Maintenance	9.54%	1,677,858	9.08%	1,480,434	11.97%	1,612,704
Storm Operations & Maintenance	4.93%	868,042	5.61%	915,304	6.19%	834,314
Sanitary System Rehabilitation	20.42%	3,591,500	19.67%	3,207,538	16.76%	2,258,508
Storm/Drainage Rehabilitation	19.10%	3,360,000	6.66%	1,086,062	11.69%	1,575,185
Transfer to Operating Reserve	0.82%	143,650	20.75%	3,384,649	9.05%	1,219,727
Transfer to Asset Maintenance Reserve	6.37%	1,120,050	0.00%	-	0.00%	-
	100.00%	17,592,200	100.00%	16,308,107	100.00%	13,473,918
		-		-		-

¹ Reflects increased costs due to North Shore Wastewater Treatment Plant.

SEWER & DRAINAGE UTILITY

Rate Setting Model

Revenue Requirements	Sewer Utility Fees Report					
	2017	2018	2019	2020	2021	2022
	Actual	Budgeted	Projected	Projected	Projected	Projected
Revenues						
Utility Fee Revenue - Local	14,608,093	10,239,500	11,102,800	11,967,800	12,943,100	13,990,400
Utility Fee Revenue - Regional		7,001,100	7,316,200	7,993,500	10,227,000	12,762,600
Developer Contributions	626,016	-	-	-	-	-
Internal Recoveries	90,616	136,500	143,300	150,500	158,000	165,900
Transfers from Reserves	984,022	175,000	46,700	-	-	-
Other Revenue	(640)	40,100	42,800	55,500	59,900	61,500
Total Revenues	16,308,107	17,592,200	18,651,800	20,167,300	23,388,000	26,980,400
Expenses						
Operating Expenses	8,629,858	9,377,000	9,818,000	11,372,200	13,783,800	15,848,400
Equipment Replacement	-	311,500	190,000	90,000	55,000	-
Sanitary Infrastructure	3,207,538	3,280,000	3,720,000	4,160,000	4,243,000	4,328,000
Storm Infrastructure	1,086,062	3,360,000	3,840,000	4,320,000	4,406,000	4,494,000
Total Expenses	12,923,458	16,328,500	17,568,000	19,942,200	22,487,800	24,670,400
Annual Surplus/(Deficiency)	3,384,649	1,263,700	1,083,800	225,100	900,200	2,310,000
Rate Revenue Requirement Increase		10.1%	10.1%	11.1%	13.9%	13.1%
Metro Vancouver Rate Increases		13.9%	12.5%	16.0%	21.8%	18.7%

Operating Expenses	2017	2018	2019	2020	2021	2022
GVSDD Levy	6,034,120	6,501,100	6,891,200	8,393,500	10,752,000	12,762,600
Administration Fee	200,000	330,000	330,000	330,000	330,000	330,000
Sanitary Operating & Maintenance	1,480,434	1,677,900	1,711,400	1,745,600	1,780,600	1,816,200
Storm Operating & Maintenance	915,304	868,000	885,400	903,100	921,200	939,600
Total	8,629,858	9,377,000	9,818,000	11,372,200	13,783,800	15,848,400

Infrastructure Management	2017	2018	2019	2020	2021	2022
Long-Term Infrastructure Management						
Sanitary Infrastructure	3,207,538	3,280,000	3,720,000	4,160,000	4,243,000	4,328,000
Storm Infrastructure	1,086,062	3,360,000	3,840,000	4,320,000	4,406,000	4,494,000
Total	4,293,600	6,640,000	7,560,000	8,480,000	8,649,000	8,822,000
Funding Sources						
Developer Contributions	626,016	-	-	-	-	-
Rate Funding - Storm	837,104	3,360,000	3,840,000	4,320,000	4,406,000	4,494,000
Rate Funding - Sanitary	1,846,458	3,105,000	3,720,000	4,160,000	4,243,000	4,328,000
Capital Reserves	984,022	175,000	-	-	-	-
Total	4,293,600	6,640,000	7,560,000	8,480,000	8,649,000	8,822,000

SEWER & DRAINAGE UTILITY

Stats & Trends

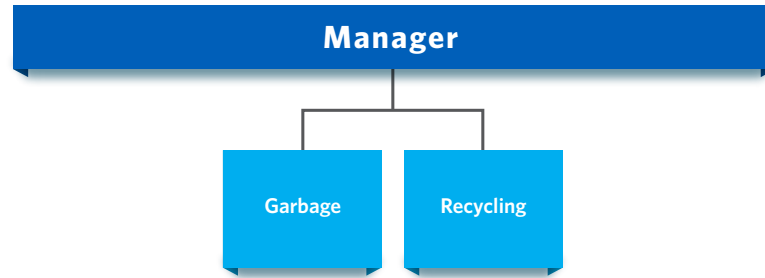
SERVICE LEVEL STATISTICS

	Transaction Counts /Activity Levels				
	2017	2016	2015	2014	2013
Requests for Service	632	608	482	831	720

TREND OF RESOURCE REQUIREMENTS

	2017	2016	2015	2014	2013
Salaries & Benefits	1,473,043	1,411,649	1,487,023	1,469,736	1,294,419
Supplies & Other Expenses	6,617,717	6,470,173	6,470,026	6,553,231	6,127,005
Administration Charge	200,000	200,000	200,000	200,000	150,000
Capital Project Costs	4,293,600	3,833,692	3,158,610	5,803,028	3,130,298
Recoveries & Allocations	339,097	338,676	322,819	337,712	325,522
Transfers to/(from)	3,384,649	1,219,727	243,691	(93,164)	754
Total Expenditures	16,308,107	13,473,918	11,882,169	14,270,543	11,027,998

SOLID WASTE UTILITY



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

2017 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

Built Form, Housing & Neighbourhood Character

- supported Planning in reviewing applications for new development in consideration of solid waste servicing

Fiscal Sustainability & Municipal Services

- reduced ratepayer fees to reflect the current five-year financial forecast for the Solid Waste Utility
- introduced mandatory recycling and mandatory organics diversion for all sectors
- introduced new requirements for waste diversion reporting at demolition sites
- conducted the procurement process for a new garbage and organics collection contract
- continued to implement localized solid waste diversion programming within the District
- began a one-year streetscape recycling pilot project in the Horseshoe Bay business district

Natural Environment & Climate Action

- provided assistance on cross-departmental collaborations that support environmental and sustainability projects

2018 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

Built Form, Housing & Neighbourhood Character

- support Planning in reviewing applications for new development, including 303 Marine Drive, 657 Marine Drive and 752 Marine Drive

Fiscal Sustainability & Municipal Services

- transition to a new collection contractor for garbage and organics collection
- complete and assess the streetscape recycling pilot project in Horseshoe Bay
- evaluate recycling options for the North Shore in collaboration with North Vancouver City and District
- establish Solid Waste Utility rates for 2019

Natural Environment & Climate Action

- provide assistance on cross-departmental collaborations that support environmental and sustainability projects

SOLID WASTE UTILITY

Statement of Operations

	Budget 2018		Actual 2017		Actual 2016	
	%	\$	%	\$	%	\$
Revenue						
Waste User Fees	33.26%	2,313,100	34.39%	2,304,626	35.61%	2,525,050
Recycling User Fees	5.48%	381,200	6.98%	468,090	7.06%	500,410
Tag Sales	0.22%	15,000	0.18%	12,318	0.20%	14,072
Contract/Material Revenue	9.86%	685,500	10.53%	705,868	10.15%	719,560
Public Realm Refuse Fee	11.95%	831,200	12.18%	815,961	13.12%	930,294
Recycling Contract Recovery	35.75%	2,486,240	35.73%	2,394,655	33.86%	2,400,582
Transfer from Reserve	3.50%	243,248	0.00%	-	0.00%	-
	100.00%	6,955,488	100.00%	6,701,518	100.00%	7,089,968
Expenses						
Management / Outreach / NSRP Garbage, Yard Trimmings, and FSR	9.32%	648,400	7.80%	522,766	8.30%	588,336
Garbage Collection Contract	7.56%	526,000	7.64%	512,085	7.23%	512,676
Yard Trimmings & FSR Collection	12.85%	894,100	11.54%	773,452	10.88%	771,087
Metro Vancouver Tipping Fees	12.26%	852,500	10.24%	686,166	9.34%	661,872
Hugo Ray - Landfill Monitoring	0.47%	32,500	0.36%	23,885	0.37%	25,987
Administration Charge	1.08%	75,000	0.75%	50,000	0.71%	50,100
Recycling						
Recycling Collection Contract	43.48%	3,024,300	44.57%	2,986,814	41.39%	2,934,847
Recycling Processing Costs	0.00%	-	0.00%	-	0.04%	2,615
Public Realm Refuse	12.69%	882,688	10.89%	729,526	9.49%	672,859
Capital	0.29%	20,000	0.00%	-	0.00%	-
Transfer to Reserve	0.00%	-	6.22%	416,824	12.27%	869,591
	100.00%	6,955,488	100.00%	6,701,518	100.00%	7,089,968

SOLID WASTE UTILITY

Rate Setting Model

	Solid Waste Fees Report					
	2017	2018	2019	2020	2021	2022
	Actual	Budgeted	Projected	Projected	Projected	Projected
METRO TIPPING FEES (PER TONNE)						
Garbage	100.00	103.00	104.00	105.00	106.00	107.00
Yard Trimmings/Organics	97.00	100.00	101.00	102.00	103.00	104.00
DISTRICT ANNUAL FEES						
Waste - Single Family	180.87	180.87	182.68	184.51	186.35	188.21
Recycling - Single & Multifamily	24.38	19.50	19.70	19.89	20.09	20.29
Public Realm Refuse Fee - Single & Multifamily	42.52	42.52	42.95	43.34	43.81	44.25
	247.77	242.89	245.33	247.74	250.25	252.75
PROJECTED RATE INCREASES						
Solid Waste - Single Family		-2%	1%	1%	1%	1%
Recycling & Public Realm Fees - Multifamily		-10%	1%	1%	1%	1%
PROJECTED SINGLE FAMILY DIVERSION RATE						
		70%	70%	70%	70%	70%
REVENUES						
Quarterly - Waste Fee	2,304,626	2,313,100	2,276,400	2,359,600	2,383,200	2,407,100
Quarterly - Recycling Fee	468,090	381,200	385,000	388,900	392,700	396,600
Quarterly - Public Realm Refuse Fee	815,961	831,200	839,500	847,900	856,400	864,900
Recovery - Recycling Contract Admin	2,394,655	2,486,240	2,513,270	2,549,060	2,597,460	2,646,870
Tag Sales	12,318	15,000	15,000	15,000	15,000	15,000
Contract Revenue	705,868	685,500	685,500	685,500	685,500	685,500
TOTAL REVENUES	6,701,518	6,712,240	6,714,670	6,845,960	6,930,260	7,015,970
RATE INCREASE REQUIREMENT						
		-10%	-1%	3%	1%	1%
REVENUE INCREASE REQUIREMENT						
		-10%	1%	1%	1%	1%
EXPENDITURES						
WASTE						
Administration	166,625	163,950	182,500	184,600	186,800	189,000
Pilot Projects	-	21,400	5,000	5,000	5,000	5,000
Garbage - Collection Contract	512,085	526,000	527,300	537,800	548,600	559,600
Garbage - Tipping Fees	291,494	317,900	322,300	326,700	331,100	335,600
Organics - Collection Contract	773,452	894,100	912,000	929,900	947,800	966,800
Organics - Tipping Fees	394,672	535,200	569,700	606,400	645,400	686,900
Hugo Ray - Landfill Monitoring	23,885	32,500	33,000	33,500	34,100	34,700
	2,162,213	2,491,050	2,551,800	2,623,900	2,698,800	2,777,600
RECYCLING						
Administration	368,124	431,150	430,620	438,350	446,300	454,360
Zero Waste Initiatives	17,352	76,900	76,900	76,900	76,900	76,900
North Shore Recycling Area	13,719	30,000	30,600	31,200	31,800	32,400
NRSP - Office/Programs/Depot						
Recycling - Single Family Pickup	1,617,896	1,650,000	1,674,300	1,707,800	1,742,000	1,776,800
Recycling - Multifamily Pickup	1,368,918	1,374,300	1,394,500	1,422,400	1,450,900	1,479,900
Processing and Marketing Costs	-	-	-	-	-	-
	3,386,009	3,562,350	3,606,920	3,676,650	3,747,900	3,820,360
PUBLIC REALM REFUSE						
Civic Buildings Program	45,149	65,500	67,000	72,800	75,300	78,300
Civic Buildings Program - Pilot Projects	29,755					
Parks & Streetscapes Program	546,120	615,000	627,300	639,800	652,600	665,700
Parks & Streetscapes Program - Pilot Projects	115,449	202,188	212,425	222,663	232,900	232,900
	736,473	882,688	906,725	935,263	960,800	976,900
CAPITAL						
	-	-	-	-	-	-
TOTAL EXPENDITURE	6,284,694	6,936,088	7,065,445	7,235,813	7,407,500	7,574,860
FINAL NET REVENUE	416,824	(223,848)	(350,775)	(389,853)	(477,240)	(558,890)
RATE STABILIZATION RESERVE						
Opening Balance		416,824	192,976	(157,799)	(547,652)	(1,024,892)
Current Net Revenue	416,824	(223,848)	(350,775)	(389,853)	(477,240)	(558,890)
Closing Balance	416,824	192,976	(157,799)	(547,652)	(1,024,892)	(1,583,782)

SOLID WASTE UTILITY

Stats & Trends

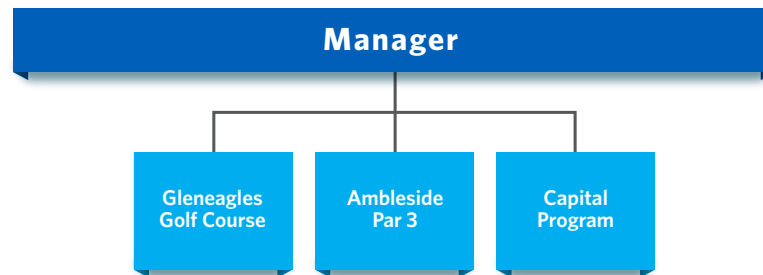
SERVICE LEVEL STATISTICS

	Transaction Counts /Activity Levels				
	2017	2016	2015	2014	2013
Metric Tonnes Collected					
Organics	5,561	5,892	5,769	5,830	5,378
Recycling	3,079	2,599	2,625	2,654	2,716
Garbage	2,839	2,921	3,016	3,128	3,716
Waste Diversion Rate	75%	74%	74%	73%	69%

TREND OF RESOURCE REQUIREMENTS

	2017	2016	2015	2014	2013
Salaries & Benefits	326,526	283,294	146,796	113,444	108,722
Supplies & Other Expenses	5,346,485	5,254,834	3,578,852	3,619,848	3,804,895
Professional & Consulting	12,700	20,000	12,998	11,700	14,650
Administration Charge	50,000	50,100	50,100	50,100	50,100
Capital Project Costs	0	0	28,387	0	0
Recoveries & Allocations	548,984	573,612	73,337	671	361
Transfers to/(from)	416,824	869,591	892,748	650,068	123,224
Total Expenditures	6,701,518	7,051,430	4,783,219	4,445,831	4,101,952

GOLF



2017 ACCOMPLISHMENTS

- installed nets for safety around the third tee at Gleneagles Golf Course
- continued sustainable natural resource management practices by following recommendations from the Audubon Society
- completed study to determine alternative water sources for irrigation needs at Gleneagles Golf Course
- continued with weeds removal program supported by the Gleneagles Golf Club Society
- Gleneagles Clubhouse is now available for rental by the community through the community centres

2018 INITIATIVES

- continue sustainable natural resource management practices as identified in the Audubon guidelines
- install nets for safety around the eighth fairway at Gleneagles Golf Course
- increase efficiency of water use by upgrading irrigation software
- continue to improve drainage by using best environmentally-sensitive practices

GOLF

Statement of Operations

	Budget 2018		Actual 2017		Actual 2016	
	%	\$	%	\$	%	\$
Revenue						
Golf Fees ¹	94.76%	904,443	94.13%	875,233	96.63%	947,296
Rental Revenue - Facility	5.24%	50,000	5.87%	54,556	3.37%	32,987
	100.00%	954,443	100.00%	929,788	100.00%	980,283
Expenses						
Pro Shop and Management	17.64%	168,350	17.86%	166,091	17.75%	174,043
Operations and Maintenance	71.91%	686,329	77.54%	720,958	69.79%	684,142
Administration Charge	0.00%	-	-6.13%	(57,026)	2.28%	22,333
Debt Service	10.45%	99,764	10.73%	99,765	10.18%	99,765
Transfer to / (from) Development Fund	0.00%	-	0.00%	-	0.00%	-
	100.00%	954,443	100.00%	929,788	100.00%	980,283

1 As revenues continue to decline, the administration charge is no longer being budgeted. Alternative management models for the provision of golf are under consideration.

GOLF

Stats & Trends

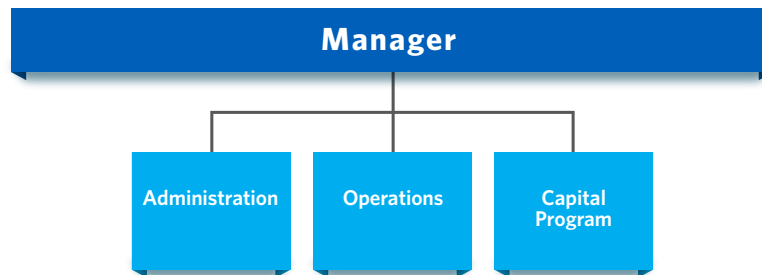
SERVICE LEVEL STATISTICS

	Transaction Counts /Activity Levels				
	2017	2016	2015	2014	2013
Gleneagles Golf Course					
Total Rounds	33,768	36,155	41,485	39,138	42,159
Seniors	9,571	9,983	11,901	10,295	11,164
Youth	840	807	965	859	897
Tournament Rounds	388	331	411	386	340
Ambleside Par 3					
Total Rounds	13,575	14,425	14,385	15,060	15,430
Seniors	2,181	2,202	2,331	2,361	2,844
Youth	1,825	2,000	1,788	2,174	1,977

TREND OF RESOURCE REQUIREMENTS

	2017	2016	2015	2014	2013
Salaries & Benefits	393,458	373,163	390,668	370,989	398,189
Supplies & Other Expenses	383,280	377,624	384,447	387,556	401,802
Professional & Consulting	-	-	-	-	-
Administration Charge	(57,026)	22,333	3,294	59,285	95,669
Debt Service	99,765	99,765	99,765	99,765	99,765
Capital Project Costs	-	-	-	-	128,617
Recoveries & Allocations	110,311	107,413	92,605	98,084	81,622
Transfers to/(from)	-	-	-	-	(158,304)
Total Expenditures	929,788	980,298	970,779	1,015,678	1,047,360

CEMETERY



2017 ACCOMPLISHMENTS

- completion of 100 additional in-ground burial lots
- continued with headstone lifting and Y-section renovation to ensure the safety and overall appearance of the cemetery is maintained to the highest standard
- completed preliminary costing and design plan for cemetery expansion for the next 20 years

2018 INITIATIVES

- expand to provide burial needs for next five years with a mix of approximately 600 full casket graves and 100 double cremation graves
- prepare second terrace in the northern section of the cemetery with an access road, landscaping and drainage to facilitate future expansion

CEMETERY

Statement of Operations

	Budget 2018		Actual 2017		Actual 2016	
	%	\$	%	\$	%	\$
Revenue						
User Fees	50.30%	875,775	95.24%	916,270	96.95%	1,203,443
Interest	2.30%	40,000	4.76%	45,804	3.05%	37,821
Transfer from Development Fund	47.40%	825,262	0.00%	-	0.00%	-
	100.00%	1,741,037	100.00%	962,074	100.00%	1,241,264
Expenses						
Operations and Maintenance	29.12%	506,937	46.56%	447,897	38.36%	476,202
Sales and Use Costs	8.91%	155,100	14.19%	136,539	13.16%	163,313
Administration Charge	10.25%	178,500	18.55%	178,500	14.38%	178,524
Capital Program	51.72%	900,500	9.60%	92,374	5.76%	71,486
Transfer to Development Fund	0.00%	-	11.10%	106,764	28.34%	351,740
	100.00%	1,741,037	100.00%	962,074	100.00%	1,241,264
		-		-		-

CEMETERY

Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction Counts /Activity Levels				
	2017	2016	2015	2014	2013
Sales of Plots and Columbaria					
Lawn Crypts	32	80	60	14	29
Full Burial Plots	61	49	30	99	44
Single Cremation Plots	19	15	13	22	16
Double Cremation Plots	15	25	39	31	4
Columbaria	19	11	7	20	28
Total	146	180	149	186	121
Year End - Sites Available					
Lawn Crypts	123	156	234	36	51
Full Burial Plots	89	131	157	186	142
Single Cremation Plots	144	155	162	174	83
Double Cremation Plots	50	57	77	119	194
Upper Niche Columbaria	266	280	289	296	323
Columbaria Quad	24	24	24	24	24
Wait Lists					
Full Burial Plots/Lawn Crypts	0	0	0	57	69
Double Cremation	0	0	0	4	8
Columbaria Niches	0	0	0	0	9

TREND OF RESOURCE REQUIREMENTS

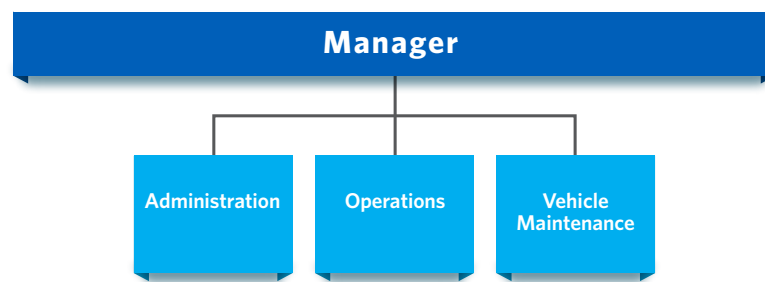
	2017	2016	2015	2014	2013
Salaries & Benefits	397,186	428,264	433,474	430,624	425,096
Supplies & Other Expenses	145,911	168,476	146,672	136,251	149,628
Professional & Consulting	5,953	3,593	3,758	1,580	1,659
Administration Charge	178,500	178,524	178,784	178,617	178,500
Capital Project Costs	92,374	71,486	323,293	461,824	438,260
Recoveries & Allocations	35,385	39,183	37,666	34,376	39,614
Transfers to/(from)	106,764	351,740	-	(87,030)	(405,945)
Total Expenditures	962,074	1,241,264	1,123,647	1,156,242	826,812

TRANSIT

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



Garreth Rowlands | Manager of Transit



2017 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

Natural Environment & Climate Action

- designed BC Hydro energy saving lighting changes from the audit at the Transit Operations Centre

Traffic & Transportation

- implemented Phase 1 of the 10-Year Vision for Metro Vancouver Transit and Transportation by increasing service on the 250, 254, 255 and 257 routes
- took over operation of 227, 214, and C14 Community Shuttle routes at request of Coast Mountain Bus Company

2017 OPERATIONAL ACCOMPLISHMENTS

- received five replacement shuttle buses into the fleet
- converted TransLink wayfinding with bus stop signs to T-Signs at all bus stops in West Vancouver

2018 INITIATIVES TO SUPPORT COUNCIL PRIORITIES

Natural Environment & Climate Action

- implement BC Hydro energy saving program lighting at the Transit Operations Centre

Traffic & Transportation

- collaborate with TransLink on B-Line bus service implementation
- liaise with City of Vancouver for 24/7 bus lane designation on Georgia Street to improve bus operating efficiency

2018 OPERATIONAL INITIATIVES

- receive and bring into service 11 replacement community shuttle buses and 10 conventional buses
- participate in TransLink studies related to a Facilities Master Plan for the Transit Operations Centre
- conduct facility upgrades including hoist and roof replacements

TRANSIT

Statement of Operations

	Budget 2018		Actual 2017		Actual 2016	
	%	\$	%	\$	%	\$
Revenue						
External Recoveries	100.00%	19,804,102	100.00%	17,568,872	100.00%	15,570,825
	100.00%	19,804,102	100.00%	17,568,872	100.00%	15,570,825
Expenses						
Administration						
Salaries & Benefits	69.16%	1,200,000	67.74%	842,671	67.07%	673,726
Supplies & Other Expenses	11.54%	200,200	15.20%	189,031	14.89%	149,577
Professional & Consulting	0.23%	4,000	3.77%	46,953	2.37%	23,800
Recoveries & Allocations	19.08%	331,000	13.29%	165,283	15.67%	157,402
	100.00%	1,735,200	100.00%	1,243,938	100.00%	1,004,505
Operations						
Salaries & Benefits	88.89%	10,988,902	88.87%	9,616,987	91.12%	8,970,711
Supplies & Other Expenses	11.10%	1,372,000	11.12%	1,202,841	8.88%	874,328
Recoveries & Allocations	0.01%	1,000	0.01%	1,319	0.00%	405
	100.00%	12,361,902	100.00%	10,821,146	100.00%	9,845,443
Vehicle Maintenance						
Salaries & Benefits	41.11%	2,346,160	38.75%	2,132,772	42.20%	1,992,272
Supplies & Other Expenses	58.89%	3,360,840	61.24%	3,370,386	57.78%	2,727,602
Recoveries & Allocations	0.00%	-	0.01%	629	0.02%	1,003
	100.00%	5,707,000	100.00%	5,503,787	100.00%	4,720,877
Total Expenses						
Salaries & Benefits	73.39%	14,535,062	71.67%	12,592,429	74.73%	11,636,709
Supplies & Other Expenses	24.91%	4,933,040	27.11%	4,762,258	24.09%	3,751,506
Professional & Consulting	0.02%	4,000	0.27%	46,953	0.15%	23,800
Recoveries & Allocations	1.68%	332,000	0.95%	167,231	1.02%	158,810
	100.00%	19,804,102	100.00%	17,568,871	100.00%	15,570,825
		-		-		-

TRANSIT

Stats & Trends

SERVICE LEVEL STATISTICS

	Transaction Counts /Activity Levels				
	2017	2016	2015	2014	2013
Passenger Statistics					
Total Boardings ¹	5,892,862	5,557,637	7,114,569	6,902,814	6,893,725
On Time Performance ²					
% of Trips Arriving on Time	38.0	37.0	37.8	n/a	n/a
% of Trips Leaving on Time	76.4	75.3	73.6	n/a	n/a
Customer Satisfaction					
West Vancouver Blue Bus	7.9	8.3	8.2	8.0	8.4
TransLink Regional Average	7.9	7.9	7.7	7.8	7.6

¹ The method used to estimate transit ridership at TransLink has undergone some significant changes in 2016. These changes have come about due to the launch of the Compass Card and the way in which new fare media is now used by passengers. Analysis of transaction data from Compass enables ridership estimates to be based on transit usage, as opposed to the traditional means of ticket sales and a periodic Fare Audit Survey (as well as several other data sources).

² With the change in ridership estimation methodology, there is a new statistic, On Time Performance. This data is available from 2015 onwards.

TREND OF RESOURCE REQUIREMENTS

	2017	2016	2015	2014	2013
Salaries & Benefits	12,592,429	11,636,709	11,598,769	10,865,918	10,065,771
Supplies & Other Expenses	4,763,801	3,751,506	4,266,516	4,050,033	3,885,464
Professional & Consulting	46,953	23,800	6,839	-	4,391
Recoveries & Allocations	167,231	158,810	159,192	154,336	163,444
Total Expenditures	17,570,414	15,570,825	16,031,316	15,070,287	14,119,070

GLOSSARY OF TERMINOLOGY

ACRONYMS

ADBIA: Ambleside Dundarave Business Improvement Association
CAO: Chief Administrative Officer
CEEP: Community Energy & Emissions Plan
DCC: Development Cost Charge
FIPPA: Freedom of Information and Protection of Privacy Act
FSR: Floor Space Ratio
FTE: Full time equivalent
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
GVSSD: Greater Vancouver Sewerage & Drainage District
HRIS: Human Resource Information System
IT: Information Technology
MRN: Major Road Network
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
TRRIP: Transit Related Road Infrastructure Program
UBCM: Union of BC Municipalities
WVCC: West Vancouver Community Centre
WVCCS: West Vancouver Community Centres Society
WVMEA: West Vancouver Municipal Employees' Association
WVML: West Vancouver Memorial Library
WVPPD: West Vancouver Police Department

ACCOUNTING PRINCIPLES

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

ACCRUAL BASIS OF ACCOUNTING

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

AMORTIZATION

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

ANNUAL REPORTING CYCLE

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

ASSENT-FREE ZONE

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

ASSET MANAGEMENT PROGRAM

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

BALANCED BUDGET

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

BASE CASE BUDGET

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

BUDGET AMENDMENT

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

CAPITAL ASSETS

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

CAPITAL PLANNING

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

COLLECTIVE BARGAINING

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

CONSUMER PRICE INDEX (CPI)

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

COST DRIVERS

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

DEBT SERVICE

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

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 FUND

In West Vancouver, this special fund was established with an endowment feature—a threshold amount escalating annually by the rate of CPI that is to remain unexpended. Amounts in the fund above the threshold amount are a significant funding source for the capital program.

EXPENDITURES BY FUNCTION

Reporting of expenditures by functional purpose, such as fire prevention and information systems. Expenditures by function aggregate the salaries and benefits, materials and supplies, etc. devoted to that function.

EXPENDITURES BY OBJECT

Reporting of expenditures by type, such as salaries, benefits, materials and supplies, regardless for which functional unit the expenditures were made.

FINANCIAL PLAN

Incorporates the budget for the current year and high-level projections of revenues and expenditures for the subsequent four years. The Financial Plan is embedded in an annual bylaw that provides statutory approval for the expenditure of funds according to the current year budget.

FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT (FIPPA)

Legislation that grants individuals rights to access certain information held by local governments and protects the privacy of individuals by placing restrictions on the kinds of information that local governments may collect and how it may be disclosed.

FULL-TIME EQUIVALENTS (FTEs)

A conversion measure to express all staffing (temporary, part-time, etc) in terms of a common full-time denominator.

FUND

Standalone high-level business entities that engage in specific service activities. Each fund has its own particular revenues, expenditures, reserves and capital program. Each fund also has its own particular approach to budgeting and rate setting.

Example funds are the General Fund that sets annual tax rates and the Water Utility Fund that sets the annual user rates for water.

GENERAL FUND

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

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

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

INFRASTRUCTURE

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

LABOUR MODEL

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

MASTER PLANS

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

OFFICIAL COMMUNITY PLAN (OCP)

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

PROGRAMS vs. PROJECTS

Programs tend to involve ongoing services and activities, and are embedded in base budgets, whereas projects tend to be shorter-lived, possibly one-time, and change frequently in response to annual requirements.

PROPERTY ASSESSMENT CYCLE

The BC Assessment Authority is responsible for establishing assessed values of all properties in the District and reports those values according to an annual cycle.

A Preview Roll, with properties valued as at July 1, reflects new construction and zoning changes up to October 31. It is produced in early November, consists of high-level totals by property class and is usually incomplete as to new construction additions.

A Completed Roll is produced by December 31 and reflects all assessment data for the coming year. This roll is the basis for the individual assessment notices that are mailed to property owners in early January.

A Revised Roll, produced as at March 31 and containing adjustments due to successful assessment appeals, forms the basis of the annual property tax calculation and levy.

PROPERTY ASSESSMENT SKEWING

Refers to the fact that market value increases and decreases are not consistent throughout the District. Assessments vary widely depending on housing type, neighbourhood location and various other factors. This has implications on the apparent tax increase experienced by each homeowner, as tax rates are established according to District-wide assessment averages, not individual property assessments.

PROPERTY TAX RATE MULTIPLES

Different tax rates are applied to different classes of property. The tax rate multiple is the expression of a class tax rate in relation to the residential tax rate. For example, a class multiple of 2.5 means a tax rate that is two and a half times the residential tax rate.

PUBLIC SECTOR ACCOUNTING AND AUDITING BOARD (PSAB) OF THE CANADIAN INSTITUTE OF CHARTERED ACCOUNTANTS

The PSAB recommends and prescribes accounting and reporting standards for the public sector.

PAY-AS-YOU-GO

An approach to funding of capital projects that emphasizes the use of current revenues and reserve balances without resorting to debt.

SERVICE LEVEL

A high-level description of the extent of a particular service offering, usually referencing a blend of quantity, frequency and quality that most often correlates to staffing levels. When service levels are described as high, it usually indicates a higher staffing commitment and hence higher costs per unit of overall service.

SHARED SERVICES

Business units that provide services on a shared basis to other business units. Their costs are charged to other business units based on a per unit of service charge and the amount of service consumed. Fleet Services and the District garage are examples of shared services.

STRATEGIC PLAN

Expresses the broadest aspirations of a community as embedded in the Vision and Mission statements. The plan also incorporates a Strategy Map that organizes the strategic initiatives to achieve the plan under four broad perspectives: Community Perspective, Organizational/Operational Perspective, People, Skills and Motivation Perspective and a Financial Perspective.

TANGIBLE CAPITAL ASSETS

Formal terminology referring to non-financial assets that have physical substance held for use in the supply of goods and services, have economic useful lives greater than one year and are not held for resale in the ordinary course of operations.

WATER CONSERVATION STRATEGY

A long-term strategy to emphasize responsible stewardship of this valuable resource. Through the implementation of universal metering, overall water consumption in the District has decreased and the implementation of user rates based on consumption ensures equitability amongst residents.

WEST VANCOUVER COMMUNITY CENTRES SOCIETY (WVCCS)

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

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west vancouver