

# 2018 ANNUAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2018





## **ABOUT THIS REPORT**

District of West Vancouver  
British Columbia, Canada

Annual Report  
for the year ended  
December 31, 2018

designed and prepared by the Community  
Relations & Communications Division

produced by the Financial Services Division,  
May 2019

This report is printed on 100% post-consumer  
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# AWARD FOR FINANCIAL REPORTING

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Government Finance Officers Association

## Canadian Award for Financial Reporting

Presented to

**District of West Vancouver  
British Columbia**

For its Annual  
Financial Report  
for the Year Ended

**December 31, 2017**

*Christopher P. Morill*

Executive Director/CEO

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the District of West Vancouver for its annual financial report for the fiscal year ended December 31, 2017.

In order to be awarded a Canadian Award for Financial Reporting, a government must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments and address user needs.

A Canadian Award for Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Canadian Award for Financial Reporting program requirements and we are submitting it to the GFOA.





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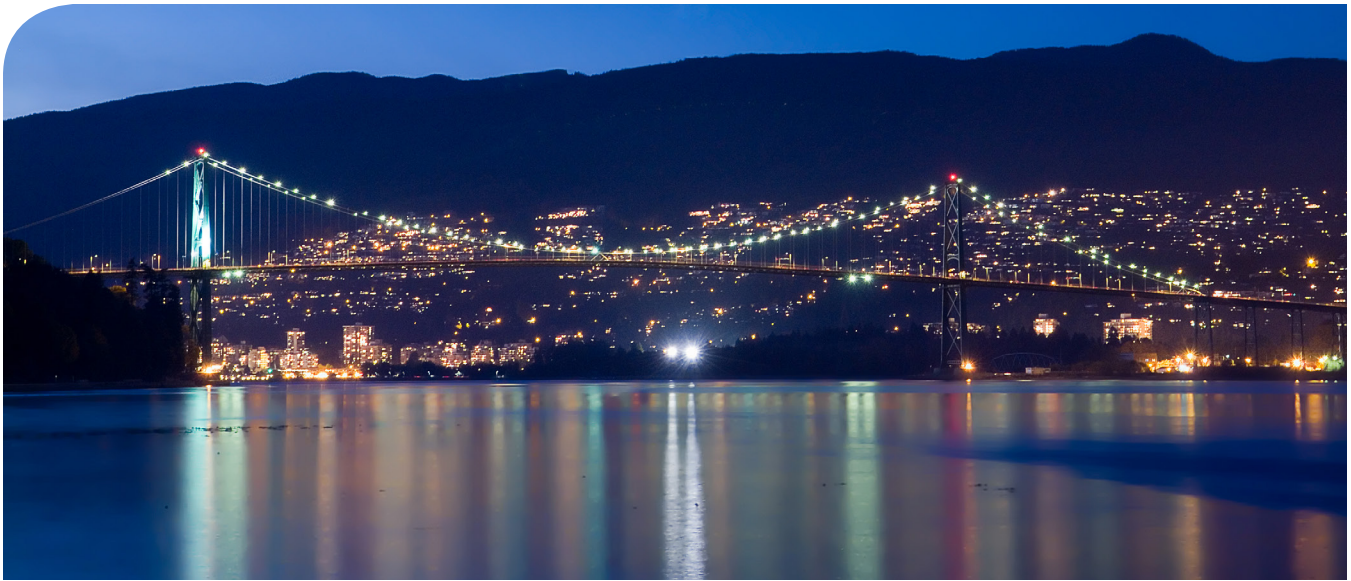
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## OUR VISION

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.*

## OUR 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, intercultural experiences and physical activity into our daily lives.
- Maximize the potential of our economic base and services, and balancing the effective long-term use of resources for current and future generations.

## District of West Vancouver at a Glance\*

### LAND AREA

- 87.4 square kilometres

### POPULATION (2016 Census Canada)

- 42,470 residents
- 13.83% are 0-14 years old
- 58.36% are 15-64 years old
- 27.81% are 65+ years old
- 16,935 households
- 5,838 businesses  
(District of West Vancouver)

### MUNICIPAL FACTS

- 795 permanent employees
- \$158-million operating budget
- \$48-million capital budget

\* sources are portrayed in brackets

## MESSAGE FROM THE MAYOR

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*In 2018, Council continued making progress on their eight priorities established early in their term: Ambleside Waterfront & Town Centre; Built Form, Housing & Neighbourhood Character; Fiscal Sustainability & Municipal Services; Natural Environment & Climate Action; Official Community Plan Review; Arts, Culture & Heritage; Police Services & Municipal Hall Project and Traffic & Transportation.*

*Notably, after a comprehensive four-phase consultation process, Council adopted the Official Community Plan on June 25, 2018. As this Council neared the end of the four-year term, we did so knowing that the new Official Community Plan will guide our community into the future: 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.*

*Council strives to maintain our wide range of services in a fiscally responsible manner. It is our commitment to identify priorities and use every tax dollar in the most efficient and effective way possible. Our aging infrastructure and amenities must be adequately maintained and, in 2018, we further built up a five-year asset levy that provides dedicated funding for asset maintenance.*

*As in past years, we provided West Vancouver residents with the best in programs and services. Our residents continued to enjoy community recreation, library services and vibrant arts and culture festivals. We responded to community needs, protected our natural assets, and police and fire services provided safety for our residents.*

*I look forward to working with Council, staff and residents to continue preserving the high quality of life we enjoy in West Vancouver. On behalf of Council, I would like to thank everyone who makes our community a great place to live.*

*Sincerely,*



Mayor Mary-Ann Booth



Mary-Ann Booth | Mayor of West Vancouver



2018-22 COUNCIL: Marcus Wong, Sharon Thompson, Peter Lambur, Mayor Mary-Ann Booth, Bill Sopróvich, Nora Gambioli and Craig Cameron.

## MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER

*It is my pleasure to present the 2018 Annual Report on behalf of the District of West Vancouver.*

*The detailed and audited numbers in this report clearly describe our 2018 financial activities and offer a comprehensive picture of the District's position at the end of the year. This report has been prepared in accordance with Canadian Generally Accepted Accounting Principles as set out by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.*

*Other parts of this report offer detailed information about daily operations, how we responded to council's priorities and our accomplishments in the execution of our work plans. This information shows that there was significant success in 2018.*

*Council's priorities, in combination with the Official Community Plan (OCP), are the primary drivers of our work. After a comprehensive consultation process, Council adopted the OCP in June 2018 and set out a plan that will guide our community into the future, including how housing needs will be met, how we move around, where shops, services and facilities are located, and how to protect the environment and respond to climate change.*

*Council continued making progress on their eight priorities—Ambleside Waterfront & Town Centre; Built Form, Housing & Neighbourhood Character; Fiscal Sustainability & Municipal Services; Natural Environment & Climate Action; Official Community Plan Review; Arts, Culture & Heritage; Police Services & Municipal Hall Project and Traffic & Transportation.*

*We enjoy a high quality of life in West Vancouver with excellent programs and services, but regional pressures are impacting our area. To be able to respond well and continue to build a resilient community, the District of West Vancouver's long-term fiscal position needs to be strengthened. High real estate costs, the ability to move people in and out of West Vancouver, the need to strengthen our local economy, neighbourhood livability and the impact of climate change are pressures that require policy responses from all levels of government, including municipal governments.*

*I would like to thank the many residents who contribute to making West Vancouver a great place to live. I look forward to working with residents, Council and staff to ensure our community continues to lead the way for years to come.*

*Sincerely,*



Nina Leemhuis

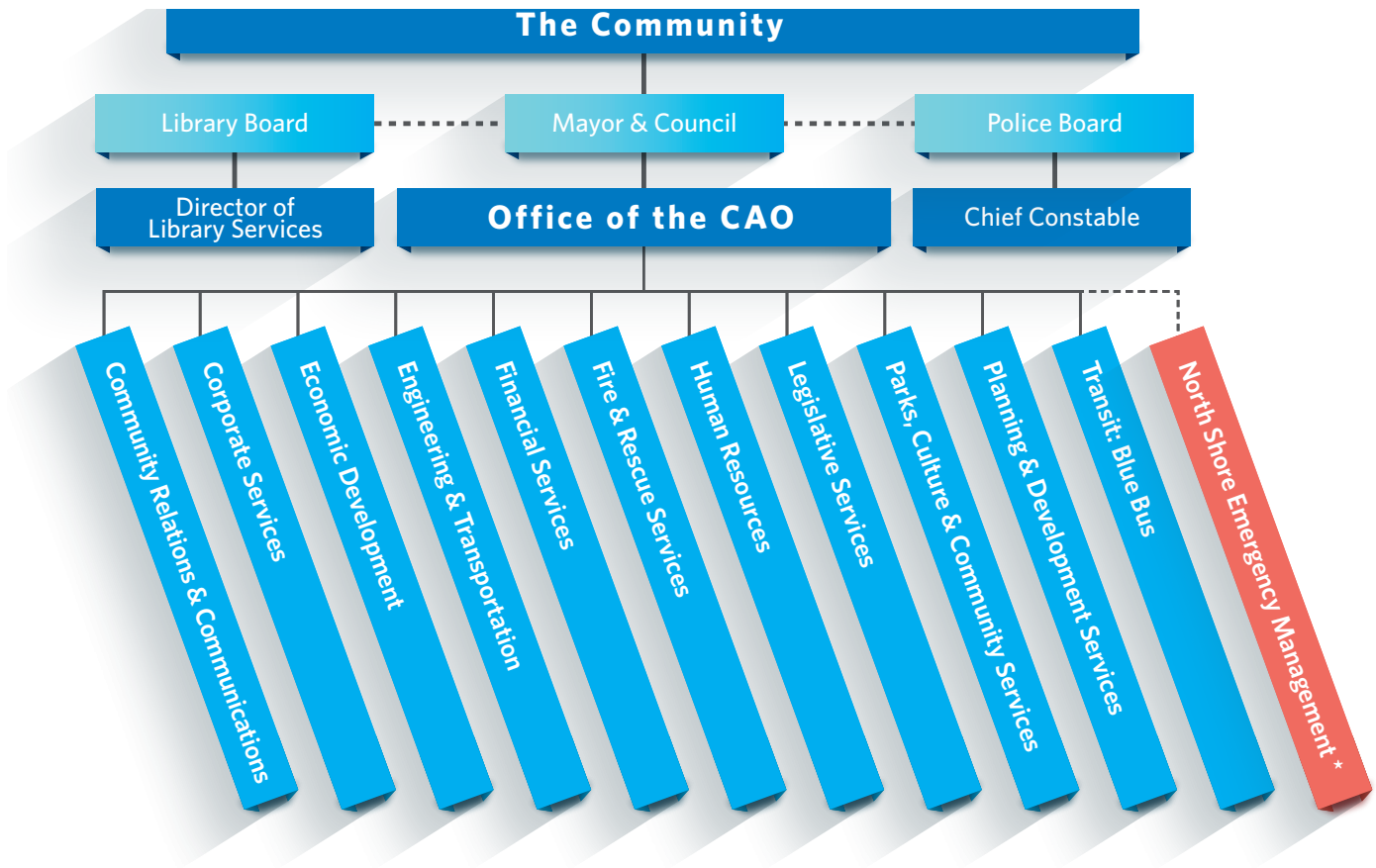


Nina Leemhuis | Chief Administrative Officer





# EXECUTIVE TEAM



\* 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.

- 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
- Jenny Benedict** Director of Library Services
- Anne Mooi** Director of Parks, Culture & Community Services
- Jim Bailey** Director of Planning & Development Services
- Len Goerke** Police Chief Constable

# 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 community 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

## 2018 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

### Ambleside: Waterfront & Town Centre

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

### Built Form, Housing & Neighbourhood Character

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

### Fiscal Sustainability & Municipal Services

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

### 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

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

### Arts, Culture & Heritage

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

### Police Services & Municipal Hall Project

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

### Traffic & Transportation

- provided 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 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 and the community
- reviewed community consultation processes to ensure citizen input informs Council and staff decisions on projects and plans effectively and consistently
- directed the development of work plans for all divisions to reflect and execute Council priorities
- oversaw development and implementation of enhanced employee engagement practices
- provided support for the 2018 local government and school election

# COMMUNITY RELATIONS & COMMUNICATIONS

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

Working with other District divisions, Community Relations identifies and responds to residents' questions and concerns with the goal of providing current information and excellent municipal services. Community Relations acts as a liaison and point of contact 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

## 2018 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

### Ambleside: Waterfront & Town Centre

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

### Built Form, Housing & Neighbourhood Character

- supported the Neighbourhood Character and Interim Tree Bylaw Working Groups

### Official Community Plan Review

- supported the community engagement process for various phases of the review
- supported implementation of an adopted Official Community Plan

### Fiscal Sustainability & Municipal Services

- produced key financial documents to support residents' understanding of District budget and finances

### Natural Environment & Climate Action

- supported the Coastal Marine Management Working Group
- supported foreshore work, trails plan and Horseshoe Bay Park Revitalization Project

### Arts, Culture & Heritage

- provided support for community engagement and development of the Arts & Culture Strategy
- supported Harmony Arts Festival, West Vancouver Art Museum and Ferry Building Gallery
- supported the Community Day Event Planning Working Group

### Traffic & Transportation

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

## 2018 OPERATIONAL ACCOMPLISHMENTS

- provided support for the 2018 local government and school election
- provide staff support for, and participated with, the Community Engagement Committee
- launched mobile application to enhance service to residents in conjunction with Information Technology Services
- upgraded digital platform for westvancouverITE, the District's online engagement portal
- conducted employee engagement survey in conjunction with Human Resources

# CORPORATE SERVICES

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

Facilities & Asset Management provides a pan-organizational approach to facilities and asset maintenance, replacement and renewal. Lands administers municipally-owned land and municipal property transactions. Information Technology Services manages computer equipment, applications and technology infrastructure, telephone systems and the wide-area network that link municipal facilities. Bylaw & Licensing Services provides education and enforcement for municipal bylaws, rules and regulations that are 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. The division also acts as the municipality's liaison to the Squamish Nation and oversees legal services.



Mark Chan | Director of Corporate Services

## 2018 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

### Ambleside: Waterfront & Town Centre

- negotiated a letter of intent to collaborate with CN Railway to resolve the Seawalk legal dispute
- applied for and obtained accretion to increase District-owned land in Dundarave Park area
- developed strategy to acquire final two remaining Argyle Avenue properties

### Built Form, Housing & Neighbourhood Character

- commenced planning and identified Council-approved Option for Public Consultation and two possible massing scenarios for the District-owned site at 2195 Gordon Avenue

### Fiscal Sustainability & Municipal Services

- completed sale of underutilized road end at Lot 37 in Rodgers Creek Area to allow development of a new multi-family building and increase District financial reserves

### Natural Environment & Climate Action

- continued implementation of the District's Corporate Energy & Emissions Plan

### Police Services & Municipal Hall Project

- completed close-out for the new building and began planning the renewal and restoration of the existing Municipal Hall, including seismic upgrades

## 2018 OPERATIONAL ACCOMPLISHMENTS

- completed major upgrade to the Ice Arena to replace outdated facility and improve energy efficiency
- completed upgrades to numerous park washrooms and commenced the Aquatic Centre change room expansion
- created new financial dashboards to enhance access to business intelligence data
- implemented Taleo, a new Human Resources online recruitment system
- provided First Nations training to all exempt staff and extended training to other District staff
- with the leadership of Mayor Booth, implemented the Acknowledgment of First Nations to be used District-wide
- collaborated with the operator of The Beachhouse Restaurant to plan a significant upgrade and renovation to this District-owned building, including major accessibility improvements
- resolved a complex dispute to allow continued operation of a marina and fuel barge in West Vancouver and restoration of the docks
- worked with North Shore Emergency Management and Fire & Rescue to establish and implement an emergency operations centre to manage the Whyte Lake wildfire

# 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 specific funds, 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 for municipal infrastructure projects, road maintenance, traffic operations and signage.

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

## 2018 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

### Ambleside: Waterfront & Town Centre

- completed the Dundarave Streetscape Study in consultation with Ambleside Dundarave Business Improvement Association
- completed initial suite of Ambleside wayfinding signage in collaboration with Ambleside Dundarave Business Improvement Association
- completed Customer Parking Habits Survey for Ambleside
- completed Ambleside Parking Study
- completed rail crossing upgrade at 13th Street in coordination with CN Railway and Grosvenor

### Built Form, Housing & Neighbourhood Character

- supported Planning in reviewing applications for new development, including 303 Marine Drive, 657 Marine Drive and 752 Marine Drive
- supported Planning in the chapter reviews related to the Official Community Plan that were subsequently approved by Council

### Natural Environment & Climate Action

- supported Parks in development of Horseshoe Bay Parks revitalization

### Traffic & Transportation

- collaborated on the Integrated North Shore Transportation Planning Project
- collaborated with TransLink on B-Line bus service planning
- participated in ICBC's Taylor Way/Marine Drive Traffic Operational and Safety Review
- participated in regional discussions on mobility pricing led by the Independent Mobility Commission
- represented municipal interests related to the development of TransLink Regional Transportation Development Cost Charges

## 2018 OPERATIONAL ACCOMPLISHMENTS

- completed detailed design of Phase 1 of Horseshoe Bay Streetscape improvements



Raymond Fung |  
Director of Engineering & Transportation

# FINANCIAL SERVICES

The Financial Services Division supports the District's service delivery operations by providing financial planning services, financial accounting services, 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, risk management and insurance services.

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



Isabel Gordon | Director of Financial Services

## 2018 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

### Fiscal Sustainability & Municipal Services

- successfully implemented new investment policy and procedures, resulting in a gain of over \$1 million to the District
- updated permissive tax exemption policy and procedures; concluded 16 agreements with Permissive Tax Exemption recipients for provision of community access
- continued with update of District's 20-year Asset Management Plan
- initiated development of a funding strategy for major facilities in poor condition
- initiated review of the District's Development Cost Charge bylaw
- implemented new District online budget consultation for community projects

### Natural Environment & Climate Action

- initiated compilation of the District Natural Capital Assets Inventory

## 2018 OPERATIONAL ACCOMPLISHMENTS

- received the Government Finance Officers Association (GFOA) award for Financial Planning and for Financial Reporting
- initiated implementation of the JDE Fixed Asset system module
- redesigned District utility bill to provide enhanced customer consumption information
- worked with Utilities staff to redesign utility pricing structure to support water conservation
- established new five-year agreement for mobile phone service
- completed Request for Proposal for banking services and actuarial services, and established new and enhanced banking and actuarial relationships
- supported implementation of the Human Resources Information System
- worked with Parks, Culture & Community Services to support first application of the new Framework for Evaluating Community Proposals for the Evergreen Squash Club proposal
- worked with West Vancouver Foundation to establish endowment fund for West Vancouver Art Museum

# 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

## 2018 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

### Fiscal Sustainability & Municipal Services

- provided 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 training facility

## 2018 OPERATIONAL ACCOMPLISHMENTS

- completed annual Commercial Vehicle Inspections Program and pump, aerial ladder and ground ladder testing to comply with industry standards
- completed Fire Underwriters Survey Report
- reviewed and updated Fire & Rescue information on the District website
- provided plan check training to Fire Prevention Officers
- continued the process of succession planning for chief officers
- implemented high-risk construction guidelines during extreme fire ratings
- enhanced public outreach initiatives targeting vulnerable and diverse demographic groups in the community
- implemented Fire Safety Plan Program with ongoing compliance
- continued to monitor pending Fire Safety Act and Building Act changes
- implemented 2017 Entonox Pilot Project
- educated all staff in the importance of resilience training in the area of mental health
- completed Position Manual Workbook



# 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.

## 2018 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 are intrinsically reflected in the accomplishments of all other divisions

## 2018 OPERATIONAL ACCOMPLISHMENTS

- conducted a District-wide employee engagement survey in conjunction with Communications and incorporated findings into an updated employee engagement strategy
- launched a new online career portal that streamlined recruitment, onboarding and employee records
- reviewed all Human Resources policies to ensure best practices are met
- updated and revised District class specifications and job profiles
- implemented best practices in employee performance evaluations
- initiated the first phase of implementing Position Control and Scheduling/Timekeeping modules of Human Resource Information System (HRIS)
- reviewed current practices for recruitment and explored opportunities to streamline the full-cycle recruitment process



Lauren Hughes | Director of Human Resources

# LEGISLATIVE SERVICES

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

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

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

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



Mark Panneton | Director of Legislative Services /  
Corporate Officer

## 2018 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

- provided legislative and other support for Council priorities wherever required

## 2018 OPERATIONAL ACCOMPLISHMENTS

- conducted the 2018 local government election and associated judicial recount
- performed statutory and other requirements for Council meetings, public hearings, Board of Variance hearings and statutory notifications
- administered the *Freedom of Information and Protection of Privacy Act* (FIPPA), including processing Freedom of Information requests
- continued to develop updates for records and information management best practices, and continued development of updated corporate records/information management procedures
- processed non-FIPPA information requests from internal and external sources
- provided local government information sessions for students, staff and Council
- coordinated training on FIPPA privacy legislation requirements
- managed corporate agreement, bylaw and policy processing
- continued to review corporate administrative requirements and provide recommendations for updates and implementation
- conducted recruitment for board, committee and working group volunteers

# WEST VANCOUVER MEMORIAL LIBRARY

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

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

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

## 2018 ACCOMPLISHMENTS

### Support 21st century learning

- expanded programming in The Lab, West Vancouver's new digital learning place, to build digital literacy skills and increase awareness of new technologies
- initiated planning on Tell Your Story program for kids and teens to create their own story books
- updated youth badges and reading challenges to increase personalized, interest-based learning
- increased community awareness of Honouring Reconciliation through programming and book discussions
- hosted opportunities for older adults to have meaningful connections with books and each other through the Library Bound Book Club

### Deepen and extend community collaborations

- conducted research for a long-term Library Infrastructure Strategy
- created volunteer program to record an audiobook for the visually impaired
- expanded collaborations with West Vancouver schools through an annual intake process for new library cards and opportunities for students to showcase and share their learning at the library
- supported the implementation of the action plan for the North Shore Settlement and Integration Strategic Plan

### Sustain and enhance our physical space

- updated emergency systems, including lighting, fire alarm systems, and security and detection systems
- explored options for renovating the south block

### Develop and integrate our digital platform

- planned refresh of architecture and navigation to extend the life of the library website and prepare for content management software migration
- increased selection and availability of popular e-books and digital audiobooks



Jenny Benedict | Director of Library Services

# PARKS, CULTURE & COMMUNITY SERVICES

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

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

Cultural Services offers exhibitions at the Ferry Building Gallery and West Vancouver Art Museum and cultural and art education programs at various District locations and West Vancouver schools. This department oversees public art and collections and offers visual arts programming, festivals and events. Special Events & Filming facilitates approximately 100 special events and issues approximately 100 film permits annually.

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



Anne Mooi |  
Director of Parks, Culture & Community Services

## 2018 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

### Ambleside: Waterfront & Town Centre

- detailed drawings for Ambleside Waterfront Concept Plan are in development based on stakeholder input
- developed three-year winter season street dressing plan with Ambleside Dundarave Business Improvement Association

### Fiscal Sustainability & Municipal Services

- replaced failed Ice Arena floor allowing the option of ice for up to 12 months per year
- renewed Joint Operating Agreement between the West Vancouver Community Centres Society and the District for a further five years
- initiated Framework for Evaluating Community Group Proposals with Evergreen Squash Club of West Vancouver

### Natural Environment & Climate Action

- plan for trails on public land adopted by Council
- public consultation for Horseshoe Bay Park revitalization and preferred concept plan developed
- established Coastal Marine Management Working Group
- implemented year three of Invasive Plants Strategy involving restoration efforts

### Arts, Culture & Heritage

- completed Arts & Culture Strategy and five-year Prioritization and Phasing Action Plan
- initiated public art project at Municipal Hall through enhanced Public Art Reserve Fund
- established Arts & Culture Advisory Committee
- established Art Facilities Advisory Committee
- Art Museum Advisory Committee became a formal committee of Council
- created inaugural Indigenous Showcase at Harmony Arts Festival
- initiated plans for a new Community Day celebration in 2019 with Community Day Event Planning Working Group



## 2018 OPERATIONAL ACCOMPLISHMENTS

- renamed Ambleside B Field to the Fred Jopson Field
- amended agreement with the Capilano Rugby Club
- issued approximately 100 filming permits
- initiated work on the District's new Child Care Plan
- implemented the tri-municipal North Shore Dementia-Friendly Action Plan, including training of over 500 District staff
- hosted, in partnership with North Shore Family Services, the Proud 2 Be Youth Conference
- received Council approval for the Respectful Behaviour Bylaw
- reorganized Parks' structure to increase efficiency and effectiveness
- explored opportunities for expanded ice use with the community and developed a new spring ice schedule for 2019

# PLANNING & DEVELOPMENT SERVICES

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

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

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

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

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



Jim Bailey | Director of Planning & Development Services

## 2018 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

### Ambleside: Waterfront & Town Centre

- completed Phase 1 engagement of the Ambleside Town Centre planning process, which included a launch event, a community profile, surveys and citizen-led walking tours of Ambleside, as guided by the Ambleside Engagement Team
- supported Parks in ongoing implementation of the Waterfront Concept Plan

### Built Form, Housing & Neighbourhood Character

- carried forward existing built form guidelines in the new Official Community Plan (OCP) with policies to enable future updates as necessary
- established new housing targets for greater housing diversity and options, as well as housing policies to incentivize new market and non-market rental housing supply in the new OCP
- formed the Neighbourhood Character Working Group, confirmed terms of reference and continued to support the working group as they explore key questions and issues
- supported the Interim Tree Bylaw Working Group in forming their draft recommendations and related public consultation

### 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

- new BC Energy Step Code adopted by Council, meaning West Vancouver has among the highest energy requirements in the region
- sustainable Building Policy to require a higher Energy Step, electric vehicle charging infrastructure and bike parking for all development requiring rezoning adopted by Council
- continued implementation of the Community Energy & Emissions Plan
- integrated natural environment and climate considerations in new OCP
- continued work on review and update of District regulations related to watercourses and flood construction levels



### Official Community Plan Review

- concluded extensive community engagement process to present and refine a new OCP
- initiated and concluded Council's adoption of the new OCP bylaw
- worked with Metro Vancouver for regional board's review and acceptance of the new Regional Context Statement
- through the OCP, established greater clarity in future implementation of local area planning and housing directions
- advanced the planning process and guiding policies for Cypress Village

### Arts, Culture & Heritage

- integrated Arts, Culture & Heritage considerations in the new OCP
- established new Heritage Advisory Committee to support heritage policy and conservation across the District

### Traffic & Transportation

- integrated land use and transportation planning considerations during current development planning reviews and in the new OCP
- supported ongoing regional consideration of improved North Shore transit service
- ameliorated approach to construction traffic management for significant development sites, integrating interdepartmental staff review and feedback
- collaborated with Community Relations and Bylaw & Licensing to manage communications and mitigate neighbourhood impacts resulting from development activities

## 2018 OPERATIONAL ACCOMPLISHMENTS

- continued to respond to externally-driven planning legislative changes (e.g., retail cannabis)
- continued to act as liaison in regional coordination initiatives, including North Shore Advisory Committee on Disability Issues, Metro Vancouver Regional Planning Advisory Committee and Housing Subcommittee
- continued to act as liaison for Council committees and working groups including the Design Review Committee, Heritage Advisory Committee, Lower Caulfeild Advisory Committee, Neighbourhood Character Working Group and the Interim Tree Bylaw Working Group
- processed a significant volume of development applications including heritage revitalization agreements, rezonings, development permits and temporary use permits, including 24 projects considered by Council and 94 projects considered by the director
- processed a significant volume of building permits (approximately 660) and reduced processing times

# POLICE SERVICES

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

The mission of the WVPD is *Making West Vancouver Safe Today and Safer Tomorrow*. 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.

## 2018 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

### Fiscal Sustainability & Municipal Services

- realigned WVPD's organizational structure to further enhance the efficiency and effectiveness of staff deployment
- augmented the Victim Services Unit staffing to support effective service delivery
- identified an Enterprise Resource Planning system including scheduling, human resource management, asset management, procurement and police specific applications to enable significant enhancements to staff efficiency and effectiveness

### Traffic & Transportation

- reorganized Traffic Team to align with patrol shifts, which enabled longer and more consistent application of traffic enforcement services and increased available operational support when it was required
- continued participation in the District of West Vancouver's Traffic Safety Advisory Committee and School Traffic Safety Advisory Committee, resulting in multiple initiatives that improved or enhanced traffic safety for District residents

## 2018 OPERATIONAL ACCOMPLISHMENTS

- completed approximately 75 per cent of the 2018 Business Plan initiatives, including:
  - received the results of a focused citizen satisfaction survey from residents who have recently arrived in Canada, revealing 88 per cent were satisfied or very satisfied with the WVPD's service and 94 per cent agreed or strongly agreed that the WVPD treats everyone with respect
  - following the survey, the WVPD held a Community Safety Forum for the Asian-Canadian community in West Vancouver. This was well attended and has led to a planned series of events for 2019
  - launched the naloxone kit program involving issuance of naloxone kits to prisoners who may be suffering from substance abuse issues
  - trained Officers in Autism Awareness through the Pacific Autism Family Network



Len Goerke | Chief Constable



# ENGINEERING UTILITY FUNDS

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.

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.

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

## 2018 ACCOMPLISHMENTS TO SUPPORT COUNCIL PRIORITIES

### Built Form, Housing & Neighbourhood Character

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

### Fiscal Sustainability & Municipal Services

- completed Annual Water System Capital Replacement/Renewal programs
- established Water, Sewer and Solid Waste Utility rates for 2019
- represented municipal interests related to Metro Vancouver's construction of the North Shore Wastewater Treatment Plant
- completed the Sewer Master Servicing Study and Annual Sewer Capital Replacement/Renewal programs
- supported and provided assistance to British Pacific Properties Ltd. with respect to construction of the Five Creeks Stormwater Diversion Project
- transitioned to a new collection contractor for garbage and organics collection
- completed and assessed the streetscape recycling pilot project in Horseshoe Bay
- evaluated recycling options for the North Shore in collaboration with North Vancouver City and District

### Natural Environment & Climate Action

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

## 2018 OPERATIONAL ACCOMPLISHMENTS

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



Raymond Fung |  
Director of Engineering & Transportation

# 2018 DISTRICT OF WEST VANCOUVER ANNUAL FINANCIAL REPORT YEAR ENDED DECEMBER 31, 2018



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# REPORT FROM THE DIRECTOR OF FINANCIAL SERVICES

Your Worship and Members of Council:

*I am pleased to present the Annual Financial Report for the District of West Vancouver for the year ended December 31, 2018.*

*The preparation and presentation of the annual financial statements, and of related information in the 2018 Annual Report, is the responsibility of the District's Financial Services Division. These consolidated financial statements were prepared in accordance with Canadian Generally Accepted Accounting Principles (GAAP), as prescribed by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada (CPA Canada).*

*The District continues to maintain and improve upon its comprehensive system of internal controls to safeguard District assets and to provide reliable financial information. The system is regularly evaluated and revised to ensure that these controls are operating as intended. Achievements in this area in 2018 include an update to the District's permissive tax exemption policy to enhance access to community assets, initiation of a review of the District's development cost charges program, establishment of a new purchasing card system, establishment of a new banking relationship and the continued publication of quarterly financial reports.*

*The Notes to the Consolidated Financial Statements are an integral part of the District's financial information and, as such, I encourage you to read them thoroughly. The notes describe the District's accounting policies and provide full disclosure of the more significant financial statement items, commitments and contingencies.*

*The District's independent auditors, BDO Canada LLP, have been engaged to express an opinion as to whether these financial statements present fairly, in all material respects, the District's financial position, financial activities and cash flows in accordance with Canadian Generally Accepted Accounting Principles. BDO Canada LLP has been given unrestricted access to all financial and other records of the District. Their opinion, which follows, is based on procedures that they consider sufficient to support their audit opinion.*

## FINANCIAL OVERVIEW

*The financial statements as presented are consolidated. That is, they represent the combined results for 2018 of the District's general operations; water, sewer, storm drainage and solid waste utilities; golf, cemetery and library operations; the Library Foundation; and transit operations.*

*The District's overall financial position continues to improve in 2018 as evidenced by a \$28.9-million increase to the year-end accumulated surplus balance (2018: \$552.7 million, 2017: \$523.8 million). This is a key performance indicator for the organization because it indicates that the District owns (financial and non-financial assets) more than it owes (liabilities).*

*Net financial assets is an indicator of the amount of past revenues available to pay for future transactions and events and is calculated as the value of the District's financial assets less liabilities. The District's net financial asset balance at the 2018 year-end—\$50.6 million—is a \$27.6 million increase over the 2017 year-end balance (\$23 million), which is an indication that the District has acted to strengthen the availability of financial resources and is now in a position to begin reducing the infrastructure deficit of \$14.5 million that is identified in the District's 2019-2023 Five-Year Financial Plan.*

*The District's non-financial assets totalled \$502 million at the 2018 year-end, an increase of \$1.2 million over the prior year (2017: \$500.8 million). The increase is due primarily to an increase in investment in tangible capital assets as the asset levy is deployed to replace older assets with new ones.*



Isabel Gordon | Director of Financial Services

Operational revenues totalled \$168.9 million in 2018, which is an increase of \$3.2 million over 2017 (\$165.7 million). This was attributable to the increases approved for general taxation and the asset levy, which added \$3.2 million to District tax collection. An additional \$3.9 million was collected in fees and charges, primarily due to the approved increases to utility rates.

Other increases included \$0.9 million from licences and permits. Permit revenues have almost returned to 2016 levels, which was somewhat unexpected because indications are that real estate is slowing and this is usually followed by a decrease in permit activity. These revenues will continue to be closely monitored in the coming months to see if there is a trend to lower construction activity.

A \$1-million increase in interest income resulted from the implementation of the District's new investment strategy, and an additional \$2.8 million was recovered from Transit and third party works.

Contributions to capital decreased by \$8.7 million. This occurred because several very large capital grants were received in 2017 (a \$4.1 million contribution to a sewer lift station project, plus \$5.5 million in developer contributions). In 2018, developer contributions returned to more normal levels and no major capital grants were received.

The District's cash balance at year-end was \$151.7 million, an increase of \$71.2 million over 2017 (\$80.5 million). This was due to moving funds out of investments with the Municipal Finance Authority and into interest-bearing cash accounts. Combined cash and investments changed by \$22.4 million due to amenity contributions of \$14.4 million, which contributed to the cash balance and enhanced cash flow management.

The net book value of Tangible Capital Assets, shown on the District's Statement of Financial Position, totalled \$495.9 million at December 31, 2018. The total cost of these assets, which represents the District's investment in infrastructure, facilities and other capital assets over time, is \$813.7 million. This is an increase of \$14.9 million over 2017. Again, this is primarily due to the deployment of the asset levy to replace older assets with new ones.

Accumulated amortization totalled \$317.8 million at December 31, 2018, of which \$13.5 million was expensed in 2018.

## **BUDGET VARIANCE**

Consolidated revenues exceeded budget by \$13 million in 2018.

- community amenity contributions, developer contributions and grants are never included as a source of funds in the budget because they cannot be predicted
- community amenity contributions received, which totaled \$14.4 million, were not included in the budget
- contributions to capital not included in the budget totaled \$1.1 million
- interest revenue, licences and permits and other recoveries exceeded budget by \$2.9 million
- land sales were under budget by \$5.2 million, as a proposed land sale was not completed

In 2018, consolidated expenses were under budget by \$2 million (compared to 2017, which showed an overage of \$859,000).

- engineering operations experienced overages due to the need to react to severe winter road conditions. These overages were managed using a contingency (self-insurance) account, but, if severe and unusual weather conditions become the norm, the base budget in this area will need to be increased
- the Water and Sewer Utilities also continue to face challenges due to increases in regional costs and unpredictable weather conditions
- weather also affected golfing revenues and golfing expenses were unfavourable to the budget due to repair costs related to safety issues with pathways and leveling

## RESERVES

The District's reserve balances increased from \$76 million to \$100.8 million, an increase of \$24.8 million including

- amenity funds reserve (\$12.9 million)
- asset reserves (\$3.7 million)
- land reserve (\$1.6 million)
- water and sewer capital reserve (\$5.1 million).

Funds in the asset reserves are budgeted to be drawn down in 2019 to begin eliminating the asset investment deficit.

## CONCLUSION

The 2018 financial results demonstrate that the District is currently on a strong financial footing operationally, and can now look forward to meeting the challenges of asset management and facility renewal in the future.

In conclusion, I would like to acknowledge the members of the Finance Committee for their contributions to the development of new and innovative Finance policies and procedures for the District.

And, finally, I would like to thank all municipal staff and staff in the Financial Services Division, in particular, for their diligence and support in managing the financial affairs of the municipality. The goal of fiscal sustainability is not one that Finance alone can achieve, but depends on contributions from all.

Sincerely,



Isabel Gordon, MBA, CPA, CA  
Director of Financial Services



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BDO Canada LLP  
600 Cathedral Place  
925 West Georgia Street  
Vancouver BC V6C 3L2 Canada

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## Independent Auditor's Report

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### To the Mayor and Council of the Corporation of the District of West Vancouver

We have audited the consolidated financial statements of the Corporation of the District of West Vancouver ("the Consolidated Entity") which comprise the Consolidated Statement of Financial Position as at December 31, 2018 and the Consolidated Statements of Operations, Changes in Net Financial Assets, and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Consolidated Entity as at December 31, 2018 and its consolidated results of operations, its consolidated change in net financial assets, and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of this report. We are independent of the Consolidated Entity in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Consolidated Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Consolidated Entity, or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Consolidated Entity's financial reporting process.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the consolidated financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. But not for the purpose of expressing an opinion on the effectiveness of the Consolidated Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Consolidated Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However future events or conditions may cause the Consolidated Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*BDO Canada LLP*

Chartered Professional Accountants

Vancouver, British Columbia  
May 13, 2019

# CONSOLIDATED FINANCIAL STATEMENTS

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at December 31, 2018

	2018	2017
<b>FINANCIAL ASSETS</b>		
Cash	151,726,285	80,487,128
Investments (Note 3)	5,814,984	54,604,435
Accounts Receivable		
Property Taxes	2,581,113	1,948,964
Other	17,506,440	16,390,760
Due from Other Governments	6,862,119	4,669,187
Other Assets	21,243	21,243
	<b>184,512,183</b>	<b>158,121,717</b>
<b>LIABILITIES</b>		
Accounts Payable and Accrued Liabilities	16,480,958	17,551,143
Employee Future Benefits Payable (Note 4)	5,269,113	5,096,885
Deferred Revenue and Deposits (Note 5)	55,115,090	54,934,116
Deferred Development Cost Charges (Note 6)	23,990,808	23,294,504
Debt (Note 7)	33,009,981	34,232,385
	<b>133,865,950</b>	<b>135,109,033</b>
<b>NET FINANCIAL ASSETS</b>	<b>50,646,233</b>	<b>23,012,685</b>
<b>NON-FINANCIAL ASSETS</b>		
Inventories	837,228	728,155
Prepaid Expenses	1,216,581	1,060,606
Tangible Capital Assets (Schedules 2 and 3)	495,890,312	494,463,645
Restricted Investments (Note 3)	4,077,615	4,560,688
	<b>502,021,735</b>	<b>500,813,094</b>
<b>ACCUMULATED SURPLUS (Note 8)</b>	<b>552,667,968</b>	<b>523,825,778</b>

See accompanying notes to the Consolidated Financial Statements.  
 Contractual Obligations and Contingencies (Note 10).  
 Contractual Rights (Note 11).



**Isabel Gordon, MBA, CPA, CA**  
**Director of Financial Services**



**Mary-Ann Booth**  
**Mayor**



# CONSOLIDATED FINANCIAL STATEMENTS

## CONSOLIDATED STATEMENT OF OPERATIONS

For the year ended December 31, 2018

	2018 Budget (Note 15)	2018 Actual	2017 Actual
<b>REVENUE</b>			
General Taxation (Note 12)	71,377,085	71,482,401	68,201,793
Fees & Charges	56,052,840	55,802,620	51,855,988
Licences & Permits	8,196,170	9,312,036	8,424,514
Other Revenue	4,479,274	4,826,105	4,711,635
Government Grants	1,090,733	1,136,645	1,135,528
Transit Reimbursements	19,804,102	19,252,447	17,568,872
Development Cost Charges	-	208,283	291,112
Other Contributions for Capital	-	1,052,394	9,812,476
Third Party Works	2,800,902	3,521,849	2,384,283
Interest Earned on Investments	1,300,000	2,357,915	1,307,355
	165,101,106	168,952,695	165,693,556
Community Amenities Received from Developers (Note 14)	-	14,385,743	8,349,801
Gain on Sale of Land	7,000,000	1,802,094	6,237
	172,101,106	185,140,532	174,049,594
<b>EXPENSES</b>			
General Government	23,802,109	22,713,826	22,185,107
Public Safety	34,517,984	34,247,649	33,789,685
Engineering & Transportation	10,851,367	11,613,174	10,762,013
Planning, Lands & Permits	5,737,984	5,372,003	4,937,908
Recreation & Library	29,968,411	29,487,337	28,768,965
Water Utility	11,878,885	11,908,090	11,980,236
Sewer Utility	13,160,242	13,422,039	12,825,750
Solid Waste	6,861,088	6,460,556	6,234,694
Cemetery	736,574	736,928	683,324
Golf	979,686	1,016,037	1,024,966
Transit	19,804,102	19,252,447	17,570,414
Library Foundation	-	68,256	80,770
	158,298,433	156,298,342	150,843,832
<b>ANNUAL SURPLUS</b>	13,802,674	28,842,190	23,205,762
Accumulated Surplus, Beginning of Year	523,825,778	523,825,778	500,620,016
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	537,628,452	552,667,968	523,825,778

See accompanying notes to the Consolidated Financial Statements.

# CONSOLIDATED FINANCIAL STATEMENTS

## CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

For the year ended December 31, 2018

	2018 Budget (Note 15)	2018 Actual	2017 Actual
<b>ANNUAL SURPLUS</b>	13,802,674	<b>28,842,190</b>	23,205,762
<b>CHANGES IN TANGIBLE CAPITAL ASSETS</b>			
Acquisitions of Tangible Capital Assets	(47,970,560)	<b>(16,574,463)</b>	(35,921,409)
Contributed Tangible Capital Assets	-	-	(3,704,637)
Amortization Expense	14,910,439	<b>14,910,439</b>	13,722,594
Loss on Disposal of Tangible Capital Assets	237,357	<b>237,357</b>	501,672
	<b>(32,822,764)</b>	<b>(1,426,666)</b>	(25,401,780)
<b>CHANGES IN OTHER NON-FINANCIAL ASSETS</b>			
Acquisition of Inventories	-	<b>(837,228)</b>	(728,155)
Acquisition of Prepaid Expenses	-	<b>(1,216,581)</b>	(1,060,606)
Use of Inventories	-	<b>728,155</b>	668,989
Use of Prepaid Expenses	-	<b>1,060,606</b>	1,022,185
Restricted Investment	-	<b>483,072</b>	(271,876)
	-	<b>218,024</b>	(369,463)
<b>INCREASE (DECREASE) IN NET FINANCIAL ASSETS</b>	(19,020,090)	<b>27,633,548</b>	(2,565,481)
Net Financial Assets, Beginning of Year	23,012,685	<b>23,012,685</b>	25,578,165
<b>NET FINANCIAL ASSETS (DEBT), END OF YEAR</b>	3,992,595	<b>50,646,233</b>	23,012,685

See accompanying notes to the Consolidated Financial Statements.

# CONSOLIDATED FINANCIAL STATEMENTS

## CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended December 31, 2018

	2018	2017
<b>OPERATING TRANSACTIONS</b>		
Annual Surplus	28,842,190	23,205,762
Non-Cash Items Included in Annual Surplus		
Amortization Expense	14,910,439	13,722,594
Loss on Disposal of Tangible Capital Assets	237,357	501,672
Development Cost Charge Revenue Recognized	(208,283)	(291,112)
Contributed Tangible Capital Assets	-	(3,704,637)
Actuarial Adjustment Recognized on Debt	(195,308)	(201,800)
Changes in Other Non-Cash Working Capital	(4,922,796)	5,830,055
	<b>38,663,598</b>	<b>39,062,533</b>
<b>CAPITAL TRANSACTIONS</b>		
Acquisitions of Tangible Capital Assets	(16,574,463)	(35,921,409)
	<b>(16,574,463)</b>	<b>(35,921,409)</b>
<b>FINANCING TRANSACTIONS</b>		
Development Cost Charges Received, including Interest	904,587	810,311
Debt Proceeds Received	-	5,694,123
Debt Principal Repaid	(1,027,097)	(937,650)
	<b>(122,510)</b>	<b>5,566,784</b>
<b>INVESTING TRANSACTIONS</b>		
Net Decrease (Increase) in Investments	49,272,531	11,570,907
	<b>49,272,531</b>	<b>11,570,907</b>
<b>INCREASE IN CASH</b>	<b>71,239,157</b>	<b>20,278,815</b>
Cash, Beginning of Year	80,487,128	60,208,313
<b>CASH, END OF YEAR</b>	<b>151,726,285</b>	<b>80,487,128</b>

See accompanying notes to the Consolidated Financial Statements.

# CONSOLIDATED FINANCIAL STATEMENTS

## SCHEDULE 1: CONSOLIDATED SEGMENT INFORMATION—revenues by type and expenses by object

For the year ended December 31, 2018

	GENERAL FUND						Total
	General Government	Public Safety	Engineering, Environment and Transportation	Planning and Development Services	Recreation and Library	Unallocated	
<b>REVENUE</b>							
General Taxation (Note 12)	531,777	-	-	-	-	70,950,625	71,482,401
Fees and Charges	89,382	777,896	757,023	-	11,054,571	2,615,004	15,293,876
Licences and Permits	-	1,450,728	313,773	7,503,814	43,720	-	9,312,036
Other Revenue	2,188,133	149,054	51,586	439,913	245,392	1,502,189	4,576,266
Government Grants	-	748,904	7,648	20,000	170,902	189,191	1,136,645
Transit Reimbursements	-	-	-	-	-	-	-
Development Cost Charges	-	-	208,283	-	-	-	208,283
Other Contributions for Capital	21,005	56,001	51,066	-	282,684	-	410,756
Third Party Works	-	-	3,502,056	-	19,793	-	3,521,849
Interest Earned on Investments	6,479	-	-	-	-	2,561,071	2,567,549
Community Amenities Received from Develop	-	-	-	-	-	14,385,743	14,385,743
Gain on Sale of Land	1,802,094	-	-	-	-	-	1,802,094
	4,638,869	3,182,582	4,891,437	7,963,727	11,817,062	92,203,822	124,697,498
<b>EXPENSES</b>							
Salaries and Benefits	11,418,102	28,601,645	3,167,781	4,604,576	18,818,763	-	66,610,867
Supplies and Other Expenses	5,473,774	4,282,428	1,501,842	708,379	5,312,640	-	17,279,064
Professional and Consulting	342,449	107,546	45,778	468	124,013	-	620,254
Recoveries and Allocations	(185,259)	257,728	318,553	7,576	166,821	-	565,419
Legal	599,919	3,163	9,245	37,287	-	-	649,615
Grants in Aid	500,000	-	-	-	460,161	-	960,161
Property and Liability Insurance	961,210	-	-	-	-	-	961,210
Tangible Capital Asset Maintenance	609,067	421,996	655,786	-	937,076	-	2,623,925
Tangible Capital Asset Amortization	1,709,176	573,142	2,399,014	13,717	3,662,951	-	8,358,000
Net Loss on Sale of Tangible Capital Asset	-	-	13,357	-	4,911	-	18,269
Interest and Other Bank Charges	527,371	-	-	-	-	-	527,371
Interest on Long Term Debt	758,017	-	-	-	-	-	758,017
Third Party Works	-	-	3,501,817	-	-	-	3,501,817
	22,713,826	34,247,649	11,613,175	5,372,003	29,487,337	-	103,433,989
<b>ANNUAL SURPLUS/(DEFICIT)</b>	<b>(18,074,957)</b>	<b>(31,065,066)</b>	<b>(6,721,738)</b>	<b>2,591,724</b>	<b>(17,670,275)</b>	<b>92,203,822</b>	<b>21,263,509</b>

WATER UTILITY FUND	SEWER UTILITY FUND	SOLID WASTE FUND	CEMETERY FUND	GOLF FUND	TRANSIT BLUE BUS	LIBRARY FOUNDATION	2018	2017
-	-	-	-	-	-	-	71,482,401	68,201,793
15,353,105	16,143,851	6,707,259	1,320,435	984,093	-	-	55,802,620	51,855,988
-	-	-	-	-	-	-	9,312,036	8,424,514
-	-	-	113,015	-	-	136,823	4,826,105	4,711,635
-	-	-	-	-	-	-	1,136,645	1,135,528
-	-	-	-	-	19,252,447	-	19,252,447	17,568,872
-	-	-	-	-	-	-	208,283	291,112
8,305	633,333	-	-	-	-	-	1,052,394	9,812,476
-	-	-	-	-	-	-	3,521,849	2,384,283
3,108	-	-	-	-	-	(212,742)	2,357,915	1,307,355
-	-	-	-	-	-	-	14,385,743	8,349,801
-	-	-	-	-	-	-	1,802,094	6,237
15,364,518	16,777,184	6,707,259	1,433,450	984,093	19,252,447	(75,919)	185,140,532	174,049,594
1,863,292	1,745,887	330,613	452,472	429,976	13,518,889	-	84,951,995	80,977,405
5,498,404	7,133,902	5,624,112	168,059	347,882	5,297,657	38,135	41,387,214	39,675,592
20,703	9,333	12,700	673	-	92,473	27,169	783,306	843,306
502,387	283,175	493,132	39,015	113,172	339,156	-	2,335,455	1,878,060
-	-	-	2,172	-	4,273	1,852	657,912	911,608
-	-	-	-	-	-	-	960,161	935,099
-	-	-	-	-	-	1,100	962,310	865,788
426,512	953,448	-	-	-	-	-	4,003,885	6,153,589
3,062,161	3,292,181	-	74,537	123,559	-	-	14,910,439	13,722,594
213,528	4,112	-	-	1,448	-	-	237,357	501,672
-	-	-	-	-	-	-	527,371	923,611
321,102	-	-	-	-	-	-	1,079,119	1,070,843
-	-	-	-	-	-	-	3,501,817	2,384,665
11,908,090	13,422,039	6,460,556	736,928	1,016,037	19,252,447	68,256	156,298,342	150,843,832
3,456,428	3,355,145	246,703	696,522	(31,943)	-	(144,174)	28,842,190	23,205,762

# CONSOLIDATED FINANCIAL STATEMENTS

## SCHEDULE 2: TANGIBLE CAPITAL ASSET CONTINUITY SCHEDULE

For the year ended December 31, 2018

	Land	Land Improvements	Buildings	Machinery, Furniture, & Equipment	Vehicles
<b>COST</b>					
Opening Balance (Note 2)	138,660,997	29,203,939	123,537,456	8,002,322	15,564,105
Add: Additions	-	538,450	3,618,537	489,144	1,481,585
Less: Disposals	-	(26,494)	-	-	(802,327)
Closing Balance	138,660,997	29,715,896	127,155,993	8,491,466	16,243,363
<b>ACCUMULATED AMORTIZATION</b>					
Opening Balance	-	16,872,894	33,236,330	4,645,678	9,323,237
Add: Amortization	-	998,833	3,880,277	641,570	1,154,643
Less: Accumulated Amortization on Disposals	-	(21,582)	-	-	(800,879)
Closing Balance	-	17,850,144	37,116,607	5,287,248	9,677,002
<b>NET BOOK VALUE, YEAR END 2018</b>	138,660,997	11,865,751	90,039,386	3,204,218	6,566,361

<sup>1</sup> Additions to Assets Under Construction are shown net of transfers to other Tangible Capital Asset categories.

Infrastructure				
Transportation Infrastructure	Water	Sanitary Sewer	Assets Under Construction	2018 Total
96,204,797	150,676,475	227,963,846	8,980,615	<b>798,794,552</b>
3,392,843	3,382,868	732,830	2,938,206 <sup>1</sup>	<b>16,574,463</b>
(174,818)	(496,671)	(132,522)	-	<b>(1,632,831)</b>
99,422,823	153,562,671	228,564,154	11,918,821	<b>813,736,183</b>
37,964,131	63,117,713	139,170,923	-	<b>304,330,906</b>
2,046,625	2,985,754	3,202,736	-	<b>14,910,439</b>
(161,460)	(283,143)	(128,410)	-	<b>(1,395,474)</b>
39,849,296	65,820,324	142,245,249	-	<b>317,845,871</b>
59,573,526	87,742,347	86,318,905	11,918,821	<b>495,890,312</b>

# CONSOLIDATED FINANCIAL STATEMENTS

## SCHEDULE 3: TANGIBLE CAPITAL ASSET CONTINUITY SCHEDULE (prior year)

For the year ended December 31, 2017

	Land	Land Improvements	Buildings	Machinery, Furniture, & Equipment	Vehicles
<b>COST</b>					
Opening Balance (Note 2)	138,131,604	28,732,188	86,294,616	7,769,152	14,783,036
Add: Additions	529,393	474,666	37,242,840	358,568	2,074,912
Less: Disposals	-	(2,914)	-	(125,398)	(1,293,844)
Closing Balance	138,660,997	29,203,939	123,537,456	8,002,322	15,564,105
<b>ACCUMULATED AMORTIZATION</b>					
Opening Balance	-	15,846,077	30,315,528	4,050,300	9,374,702
Add: Amortization	-	1,029,731	2,920,802	651,055	1,092,338
Less: Accumulated Amortization on Disposals	-	(2,914)	-	(55,677)	(1,143,803)
Closing Balance	-	16,872,894	33,236,330	4,645,678	9,323,237
<b>NET BOOK VALUE, YEAR END 2017</b>	138,660,997	12,331,045	90,301,126	3,356,644	6,240,867

<sup>1</sup> Additions to Assets Under Construction are shown net of transfers to other Tangible Capital Asset categories.

Contributed tangible capital assets of \$3,705,000 (2016 - \$624,000) have been recognized during the year. These assets are comprised of developer contributed water & sewer infrastructure.



Infrastructure			Assets Under Construction	2017 Total
Transportation Infrastructure	Water	Sanitary Sewer		
93,438,005	147,118,684	223,734,559	21,961,802	<b>761,963,646</b>
3,155,192	4,211,872	4,559,791	(12,981,187) <sup>1</sup>	<b>39,626,047</b>
(388,400)	(654,081)	(330,504)	-	<b>(2,795,141)</b>
<u>96,204,797</u>	<u>150,676,475</u>	<u>227,963,846</u>	<u>8,980,615</u>	<b><u>798,794,552</u></b>
36,243,897	60,718,781	136,352,496	-	<b>292,901,781</b>
1,976,700	2,911,682	3,140,285	-	<b>13,722,594</b>
(256,466)	(512,750)	(321,858)	-	<b>(2,293,469)</b>
<u>37,964,131</u>	<u>63,117,713</u>	<u>139,170,923</u>	<u>-</u>	<b><u>304,330,906</u></b>
<u>58,240,666</u>	<u>87,558,762</u>	<u>88,792,923</u>	<u>8,980,615</u>	<b><u>494,463,645</u></b>

# CONSOLIDATED FINANCIAL STATEMENTS

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the year ended December 31, 2018

### 1. OPERATIONS

The District of West Vancouver was incorporated in 1912 and is subject to the provisions of *Local Government Act* and *Community Charter of British Columbia*. The District's principal activity is the provision of local government services to residents of the incorporated area, including administrative, protective, transportation, environmental, recreational, water and sanitary services.

### 2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in accordance with Canadian public sector accounting standards (PSAS) as prescribed by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada. The significant accounting policies are summarized below:

#### (a) Basis of Presentation

The financial statements include the assets, liabilities, revenues, expenses and changes in the financial position of the District, including controlled entities the West Vancouver Memorial Library, the West Vancouver Memorial Library Foundation (Library Foundation) and the West Vancouver Police.

#### (b) Basis of Accounting

The District follows the accrual method of accounting for revenues and expenses. Revenues are recognized in the year in which they are earned and are measurable. Expenses are recognized as they are incurred and are measurable as a result of receipt of goods and services and/or the creation of a legal obligation to pay.

#### (c) Revenue Recognition

##### (I) TAXATION

Annual levies for non-optional District services and general administrative services are recorded as general taxation in the year to which they relate. Levies imposed by other taxing authorities are not included in these financial statements.

##### (II) COMMUNITY AMENITY CONTRIBUTIONS

Community amenity contributions received by the District are included on the Statement of Operations. Revenue is recognized on the cash basis in the year the payment was received.

##### (III) LONG-TERM PREPAID LEASE

Prepaid lease payments received by the District are included on the Statement of Financial Position as Deferred Revenue and Deposits. Revenue is recognized on a straight line basis over the term of the lease.

##### (IV) DEFERRED REVENUE AND DEPOSITS

Deferred revenue consists of prepaid property taxes, prepaid business licences and fees. The District recognizes these revenues in the year the related services are performed and earned.

#### (d) Non-Financial Assets

Non-financial assets, excluding restricted investments, are held for use in the provision of goods and services, but are not available to discharge existing liabilities. These assets may have a useful life extending beyond the current year and are not intended for sale in the ordinary course of operations. Intangible assets, such as water rights and mineral resources, are not recorded in the financial statements.

##### (I) TANGIBLE CAPITAL ASSETS (SCHEDULE 2 AND 3)

Tangible capital assets are recorded at cost, which includes amounts that are directly attributable to the acquisition, construction, development or betterment of the assets. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight line basis over their estimated useful life as follows:

TYPE	MAJOR ASSET CATEGORY	USEFUL LIFE RANGE (YEARS)
general	land . . . . .	n/a
	land improvements. . . . .	10-50
	buildings. . . . .	30-100
	machinery, furniture & equipment. . . . .	4-15
	vehicles . . . . .	5-15
infrastructure	streets . . . . .	10-100
	water . . . . .	10-100
	sewer. . . . .	10-100

Amortization is charged over the asset's useful life, commencing when the asset is put into use. Assets under construction are not amortized until the asset is available for use.

The District owns a number of works of art and historical treasures including sculptures, paintings and reproductions, mosaics, totem poles and monuments. These works of art have an approximate market value of \$2.5 million. These assets are not included as part of the tangible capital assets.

Contributed tangible capital assets are recognized at fair market value at the date of contribution and are also recognized as revenue. Where an estimate of fair market value cannot be made, the tangible capital asset is recognized at nominal value. Land is the only category where nominal values are assigned.

**(II) INVENTORY**

Inventories are recorded at the lower of cost and net realizable value. Cost is determined using the weighted average cost basis.

**(III) RESTRICTED INVESTMENTS**

Restricted investments represent long-term investments held by the Library Foundation. Although there is the ability to sell these investments they have been presented in these financial statements in the category of Non-Financial Assets. This is because of the requirement that the investments be held in perpetuity and that only related investment earnings can be expended.

**(e) Employee Future Benefits**

The District and its employees make contributions to the Municipal Pension Plan. The District's contributions are considered expenses as incurred.

Post-employment benefits also accrue to the District's employees. The liabilities related to these benefits are actuarially determined, based on services and best estimates of retirement ages and expected future salary and wage increases. The liabilities under these benefits plans are accrued based on projected benefits as the employees render services necessary to earn the future benefits.

**(f) Use of Estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the recorded amounts of assets, liabilities, revenues, expenses and contingent liabilities. Significant areas requiring the use of estimates include: 1) employee future benefits payable 2) provisions for contingencies and 3) the useful lives of Tangible Capital Assets. If actual results differ, adjustments are reflected on subsequent financial statements.

**(g) Debt**

Debt is recorded net of principal repayments and actuarial adjustments.

**(h) Investments**

Investments in the MFA Money Market Fund, Short Term Bond Fund and Restricted Investments are recorded at market value, which approximates cost.

**(i) Development Cost Charge Revenue**

Development cost charges are restricted by legislation or by agreement with external parties to expenditures on capital infrastructure. These amounts are deferred upon receipt and are recognized as revenue when the expenditures are incurred in accordance with the restrictions.

**(j) Government Transfers**

Unrestricted government transfers are recognized as revenue in the year in which the transfer is authorized by the issuing government, and when any eligibility criteria has been met. Restricted government transfers, in the way of grants or other transfers, are recognized as revenue in the year in which any stipulation liabilities are met.

**(k) Segment Disclosure**

A segment is defined as a distinguishable activity or group of activities of a government for which it is appropriate to separately report financial information. The District has provided definitions of segments used by the District, as well as financial information in segment format (Schedule 1).

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS *continued*

For the year ended December 31, 2018

### (I) Contaminated Sites

A liability for remediation of a contaminated site is recognized at the financial statement date when an environmental standard exists, contamination exceeds the standard and it is expected that future economic benefits will be given up and the liability can be reasonably estimated.

### 3. INVESTMENTS

	2018	2017
Municipal Finance Authority of BC		
Money Market Fund	10,017	9,853
Bond Fund	-	55,587,622
Intermediate Fund	28,086	27,561
Scotia Bank GIC		
Cemetery Care Fund	5,776,881	5,440,854
Less: Trust Funds (Note 16)	-	(6,461,456)
<b>TOTAL INVESTMENTS</b>	<b>5,814,984</b>	<b>54,604,435</b>

Interest earned by investments for the year ended December 31, 2018 totalled \$2,992,741. (2017: \$1,133,411).

District of West Vancouver has moved MFA investments (including trust funds \$7,051,342) from Money Market Fund, Intermediate Fund and Bond Fund to CIBC and National Bank High Interest Saving accounts (cash equivalents) with the intention to gain higher interest income at lower risk.

#### The Library Foundation Restricted Investments are invested in mutual and pooled funds:

	2018	2017
Leith Wheeler Fixed Income Fund	1,897,251	2,096,125
Leith Wheeler International Fund	406,842	492,213
Leith Wheeler Money Market Fund	23,915	47,130
Leith Wheeler U.S. Equity Fund	490,208	503,349
Leith Wheeler Canadian Equity Fund Series B	1,259,399	1,421,871
	<b>4,077,615</b>	<b>4,560,688</b>

#### 4. EMPLOYEE FUTURE BENEFITS PAYABLE

Employees are entitled to earned benefits related to non-vested sick leave, vacation at retirement and retirement allowances. Employees may also defer sick leave gratuity payments.

The liabilities reported in the financial statements are based on an actuarial valuation as at December 31, 2017 that have been extrapolated to December 31, 2018.

**The significant actuarial valuation assumptions adopted in measuring the District's accrued benefit liabilities for post-employment benefits are as follows:**

	2018	2017
Discount rate	3.20%	2.90%
Expected future inflation rate	2.50%	2.50%
Expected wage increases	2.58% to 4.63%	2.58% to 4.63%
Estimated average remaining service life	11 years	11 years

**Employee future benefits payable, as at December 31, are as follows:**

	2018	2017
Non-vested sick leave	2,262,600	2,149,300
Vacation at retirement	842,600	808,000
Retirement allowance	2,189,300	2,106,300
Sick leave gratuity pay	651,500	878,800
	5,946,000	5,942,400
Unamortized actuarial (loss)/gain	(676,887)	(845,515)
	<b>5,269,113</b>	<b>5,096,885</b>

**The continuity of the District's employee future benefits payable is as follows:**

	2018	2017
Accrued benefit obligation, beginning of year	5,942,400	5,566,800
Current service costs	539,100	494,000
Interest costs	181,300	196,900
Plan amendments	-	(137,100)
Actual benefits paid	(629,385)	(705,675)
Actuarial (gain)/loss arising in the period	(87,415)	527,475
Accrued benefit obligation, end of year	5,946,000	5,942,400
Unamortized actuarial (loss)/gain	(676,887)	(845,515)
	<b>5,269,113</b>	<b>5,096,885</b>

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS *continued*

For the year ended December 31, 2018

### 5. DEFERRED REVENUE AND DEPOSITS

	2018	2017
Long-term prepaid lease	13,676,241	13,792,241
Prepaid taxes	6,820,262	6,789,134
Deposits	28,553,156	28,559,216
Memberships, fees & other revenues	6,065,431	5,793,525
	<b>55,115,090</b>	<b>54,934,116</b>

Deferred Revenue and Deposits are short term in nature, with the exception of the Long-Term Prepaid Lease, which will be recognized as revenue over the 125-year term of the lease (Note 11 (d)).

### 6. DEFERRED DEVELOPMENT COST CHARGES

These funds are restricted by bylaw to the purposes for which they were collected from developers. Separate accounts hold funds that are to be used for underground wiring, waterworks infrastructure, drainage, roads and parks and open space projects in specific areas. Expenditures require budgetary authorization within the purposes authorized in the establishing bylaws. The deferred development cost charges are the District's only restricted revenues. There were no developments for which deferred development charges were waived or reduced in 2018.

#### Continuity of Deferred Development Cost Charges:

	Opening Balances	Current Year Receipts	Interest Earned	Amounts Spent	Closing Balance
<b>General Fund</b>					
Highways	6,073,705	22,321	118,655	-	<b>6,214,681</b>
Underground wiring	1,556,132	13,524	28,446	(208,283)	<b>1,598,102</b>
Parks and open space	10,509,557	469,912	49,144	-	<b>10,820,330</b>
	18,139,394	505,757	196,245	(208,283)	<b>18,633,113</b>
<b>Water Utility Fund</b>	1,066,107	29,522	21,077	-	<b>1,116,706</b>
<b>Sewer Utility Fund</b>	4,089,003	71,553	80,433	-	<b>4,240,989</b>
	23,294,504	606,832	297,755	(208,283)	<b>23,990,808</b>

### 7. DEBT

The rates of interest on the principal amount of the MFA debentures vary between 2.60% and 4.90% per annum. The District issues debt instruments through the MFA, pursuant to security-issuing bylaws under authority of the Community Charter, to finance certain capital expenditures.

#### Outstanding debt:

	2018	2017
Various Infrastructure Loans*	34,232,385	35,371,839
Repayments and Actuarial Adjustments	(1,222,404)	(1,139,454)
	<b>33,009,981</b>	<b>34,232,385</b>

\*Includes borrowing proceeds for new public safety building construction.

Repayments of debt required in the next five years and thereafter are as follows:

	Interest	Principal & Actuarial	Total
2019	1,274,427	1,267,169	2,541,596
2020	1,274,427	1,313,586	2,588,013
2021	1,274,427	1,361,716	2,636,143
2022	1,274,427	1,411,623	2,686,050
2023	1,274,427	1,463,373	2,737,800
2024–2046	18,201,093	26,192,514	44,393,607
	<b>24,573,230</b>	<b>33,009,981</b>	<b>57,583,210</b>

## 8. ACCUMULATED SURPLUS

Accumulated surplus is represented by:

	2018	2017
Unappropriated Deficit	<b>(17,123,331)</b>	(18,802,717)
Reserve Funds—Cash (Note 9)	<b>100,759,164</b>	76,009,145
Investment in Non-Financial Assets	<b>469,032,136</b>	466,619,351
	<b>552,667,968</b>	523,825,778

The unappropriated deficit is the amount of accumulated surplus remaining after deducting the various appropriated surplus balances and the investment in non-financial assets.

Reserve funds represent a portion of the accumulated surplus that has been set aside by Council for specified purposes. In the normal course of operations, these funds will be used to finance the services or the capital projects for which they have been appropriated.

Investment in non-financial assets represents the net book value of the District's non-financial assets, including the Library Foundation's non-financial assets less any capital debt. In the normal course of operations, non-financial assets, excluding Library Foundation Restricted Investments, will be used to provide services and debt will be repaid by future tax revenues.

## 9. RESERVE FUNDS

Individual statutory and non-statutory reserve funds have restrictions and conditions as follows:

### Statutory Reserves

#### (a) Endowment Fund

The Endowment Fund is subject to a minimum threshold as established in the District's Endowment Fund Bylaw. On January 8, 2018 Council amended the Endowment Fund to set the threshold value at \$18,000,000 (2017: \$23,517,599). The balance in the fund at December 31, 2018 is \$30,322,706 (2017: \$30,763,734).

The reserve may be used to pay for the acquisition or construction of major capital projects or the reduction of municipal debt incurred for acquisition or construction of major capital projects.

#### (b) Youth Activity Reserve Fund

This fund is subject to a minimum threshold as established in the District Youth Activity Fund Bylaw and adjusted annually for inflation using the annual Provincial Consumer Price Index. This fund is used for capital projects or

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS *continued*

For the year ended December 31, 2018

programs undertaken by the District or community groups for the benefit of youth in the community. The amount of the threshold at December 31, 2018 was \$541,674 (2017 \$537,490). The balance in the fund December 31, 2018 is \$556,523 (2017 \$555,062).

**(c) Public Art Reserve Fund**

This fund was established in 2016 and is used for the purpose of creation, maintenance and preservation of public art in the District of West Vancouver and for furthering the goals of the District's public art program.

**(d) Capital Facilities Reserve**

The Capital Facilities Reserve is to be used for creation and maintenance of facilities to deliver municipal services; planning works for designing or enhancing District owned/occupied buildings; and acquisition of land and improvements for use in delivering services in the District.

**(e) Capital Infrastructure Reserve**

This fund is designated for ongoing maintenance and replacements of existing infrastructure.

**(f) Capital Equipment Reserve**

This fund is to be used for heavy equipment, general equipment and information technology and communications equipment.

**(g) Water Reserve Fund**

This fund may be used to finance the acquisition or construction of water system works, repay debt and interest, and contribute to the stabilization of District water rates.

**(h) Sewer & Drainage Reserve Fund**

This fund is intended to be used for infrastructure capital expenditures related to sewer and drainage or to reduce outstanding debt.

**Non-Statutory Reserves**

**(a) Amenity Contributions Fund**

Developer contributions received by the District for the purpose of improving the quality of life in the community or held in the Amenity Contributions Reserve. The funds may be secured under the *Local Government Act*, as a term of the sale of District-owned land or by other means, and fall within a broad range of categories.

**(b) Operating Reserves**

Operating Reserves are intended for one-time operating expenditures that may occur from time to time, and may be expended within general budgetary authority.

**(c) Capital Reserves**

These reserves are designated for the periodic replacement of specified assets or retirement of debt.

**(d) Borrowed Funds: Police Services Municipal Hall Building**

This fund holds unused MFA debt proceeds for the new public safety building. The building is completed in 2018, the remaining balance will be returned to Capital Facilities Reserve.

**(e) Operational Reserve**

Operational Asset Reserve is to be used for items that may not be capital in nature but still require replacement on a periodic basis.

**(f) Land Reserve**

This fund is established in 2018 and is used to capture the proceeds of land sales.

**(g) Solid Waste Reserve**

Net revenue/expense from solid waste operations are transferred to/from this fund annually. This reserve is used as a contingency for landfill remediation and rate stabilization should solid waste collection costs increase.



**(h) Golf Development Reserve**

Net revenues/expenses from golf operations are transferred to/from this fund annually. These funds are designated for golf course development generally, and may be expended within general budgetary authority.

**(i) Cemetery Development Reserve**

Net revenues/expenses from cemetery operations are transferred to/from this fund annually. These funds are for cemetery development generally, and may be expended within general budgetary authority.

**Continuity of Reserve Funds is as follows:**

	<b>Opening Balance</b>	<b>Revenues &amp; Transfers</b>	<b>Interest Earned</b>	<b>Expenditures &amp; Transfers</b>	<b>Closing Balance</b>
<b>General Funds</b>					
Endowment Fund*	30,763,734	414,299	589,842	(1,445,169)	<b>30,322,706</b>
Youth Activity Reserve Fund *	555,062	–	10,733	(9,272)	<b>556,523</b>
Public Arts Reserve Fund*	75,980	50,000	1,954	(1,500)	<b>126,434</b>
Amenity Contributions Fund	21,772,168	15,705,824	545,091	(3,343,357)	<b>34,679,726</b>
Operating Reserves	3,552,439	2,161,350	–	(751,868)	<b>4,961,921</b>
Capital Reserves	2,013,193	344,676	36,991	–	<b>2,394,860</b>
Borrowed Funds: <i>Police Services &amp; Municipal Hall building</i>	742,086	–	–	(339,283)	<b>402,803</b>
Capital Facilities Reserve*	2,809,593	2,820,859	62,278	(2,052,548)	<b>3,640,182</b>
Capital Infrastructure Reserve*	3,592,016	6,655,000	89,332	(4,676,746)	<b>5,659,602</b>
Capital Equipment Reserve*	1,160,143	2,470,000	27,876	(1,931,203)	<b>1,726,816</b>
Operational Reserve	235,960	1,055,000	6,658	(844,077)	<b>453,541</b>
Land Reserve	–	1,791,300	15,247	(227,486)	<b>1,579,061</b>
<b>Total General Funds</b>	<b>67,272,374</b>	<b>33,468,308</b>	<b>1,386,002</b>	<b>(15,622,509)</b>	<b>86,504,175</b>
<b>Other Funds</b>					
Water Reserve Fund*	203,523	2,555,410	3,969	–	2,762,902
Sewer & Drainage Reserve Fund*	3,840,343	2,424,959	74,886	–	6,340,188
Solid Waste Reserve Fund	2,895,360	171,703	–	–	3,067,063
Golf Development Reserve	6,659	–	130	–	6,789
Cemetery Development Reserve	1,790,886	252,238	34,923	–	2,078,047
<b>Total Other Funds</b>	<b>8,736,771</b>	<b>5,404,310</b>	<b>113,908</b>	<b>–</b>	<b>14,254,989</b>
<b>Total Reserve Funds</b>	<b>76,009,145</b>	<b>38,872,618</b>	<b>1,499,910</b>	<b>(15,622,509)</b>	<b>100,759,164</b>

\* Statutory Reserve

**10. CONTRACTUAL OBLIGATIONS AND CONTINGENCIES**

**(a) Legal Actions**

As with other municipalities, the District is currently involved in certain legal actions. Financial implications of potential claims against the District, resulting from such litigation, and that are not covered by insurance, are accrued to the extent that amounts can be reasonably estimated. Otherwise, such claims are recognized in the year in which a definitive obligation is determined.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS *continued*

For the year ended December 31, 2018

One such action is that CN Acquisition Limited (CN) has commenced legal proceedings against the District claiming that use of the Centennial Seawalk constitutes illegal trespass. The District has taken steps to oppose CN's legal action. Near the end of 2018, the District and CN entered into a non-binding letter of intent to resolve their legal dispute. CN and the District are now working collaboratively to complete a settlement agreement with the intention to resolve the legal dispute entirely.

### **(b) Municipal Pension Plan**

The District and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2018, the plan has about 197,000 active members and approximately 95,000 retired members. Active members include approximately 893 contributors from the District.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rates remained unchanged.

The district paid \$7,128,533 (2017 \$6,991,390) for employer contributions, while employees contributed \$5,792,717 (2017 \$5,636,589) to the plan in fiscal 2018.

The next valuation will be as at December 31, 2018, with results available in 2019.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

## **11. CONTRACTUAL RIGHTS**

The District has entered into agreements related to the lease of District property for periods from 30 to 125 years. Lease proceeds are recognized based on the terms of the specific leases which are as follows:

### **(a) 14th Street: Duchess to Esquimalt, Ambleview Place Housing Co-Operative**

Included in Other Trust Funds (Note 16) are lease payments received related to District-owned land. These amounts will not be available to the District until the end of the lease period, February 28, 2047. Upon expiration of the lease, the District has committed to pay to the lessee an amount equal to the sum of the then value of the principal shares held by the members of the co-operative. This payment is anticipated to be less than the cumulative deferred proceeds at the termination of the lease.

The premises will revert to the District upon the expiration of the term.

Proceeds are to be received in annual amounts varying from \$5,040 to \$20,160 (currently \$12,600) until the year 2047. At December 31, 2018, the cumulative amount deferred totalled \$384,286 (2017 \$364,456).

**(b) 320 Taylor Way**

The District receives annual lease proceeds of \$125,000 (plus an adjustment for inflation starting in 1999) to the year 2087. The net proceeds are transferred to the Endowment Fund.

**(c) Community Centre**

The District leases 19,529 square feet of custom designed space at the West Vancouver Community Centre under a long-term lease agreement to Vancouver Coastal Health Authority. The lease commenced May 1, 2009 with the following terms:

Term: 30 years, with one 10-year renewal option

Annual rentals are as follows:

Years 1-10: \$629,810 or \$32.25 per square foot

Years 11-20: \$744,250 or \$38.11 per square foot

Years 21-30: \$995,002 or \$50.95 per square foot

plus a proportionate share of defined operating and maintenance costs.

Certain other spaces in the West Vancouver Community Centre are covered by commercial third party rental and leasing agreements with varying terms.

**(d) Wetmore Lands**

In 2011, the District entered into an agreement with Pacific Arbour Retirement Communities to develop land at the northwest corner of Marine Drive and 22nd Street, known as the Wetmore Lands. Under the agreement, Pacific Arbour prepaid \$14.5 million for a 125-year lease of the property and paid the District \$500,000 toward the development of the park adjacent to the property. The lease proceeds were received in 2011 at the conclusion of a public consultation process, and after rezoning and development approvals had been obtained.

**12. TAXATION AND UTILITY USER FEE REVENUES**

	2018	2018	2017
	Budget	Actual	Actual
<b>Collection For District Purposes</b>			
General Taxation	69,947,792	<b>70,078,650</b>	66,795,962
Payments in Lieu of Taxes	909,630	<b>871,974</b>	886,168
Specified Area Levies	519,663	<b>531,777</b>	519,663
	71,377,085	<b>71,482,401</b>	68,201,793
Recycling Fees & Charges	4,384,140	<b>4,401,787</b>	4,405,860
Solid Waste Disposal Fees	2,328,100	<b>2,305,472</b>	2,295,658
Water Utility Fees	14,637,800	<b>15,353,105</b>	13,494,923
Sewer Utility Fees	17,280,700	<b>16,143,851</b>	14,608,093
	110,007,825	<b>109,686,616</b>	103,006,327

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS *continued*

For the year ended December 31, 2018

### Collection for Other Agencies

The following amounts collected on behalf of other taxing authorities are not included on the District's Statement of Operations:

	2018	2017
Province of BC School Taxes		
Residential	40,332,653	41,647,833
Non-residential	6,592,484	6,513,384
	<b>46,925,137</b>	48,161,217
Regional Transit	12,349,337	12,861,025
BC Assessment Authority	2,284,268	2,380,938
Metro Vancouver Regional District	2,412,200	2,283,502
Municipal Finance Authority	11,104	10,784
	<b>63,982,046</b>	65,697,466

### 13. SEGMENTED REPORTING

The District is a diversified municipal government institution that provides a wide range of services to its citizens. For management reporting purposes, the activities are organized and reported by Fund. These Funds include General, Water, Sewer, Solid Waste, Cemetery and Golf. The Funds were created to attain certain objectives in accordance with special regulations, restrictions or limitations.

The following are the activities/services provided by each of the segments reported on:

#### General Fund

##### GENERAL GOVERNMENT

Finance and Administration functions of the District include: Support to Council, Legislative Services, Communications & Community Relations, Emergency Program, Human Resources & Payroll Services, Taxes & Utilities, Information Technology, Purchasing & Risk Management and Facilities & Asset Management.

##### PUBLIC SAFETY

Bylaws and law enforcement and protection of persons and property by Police, Fire & Rescue and Bylaw Services.

##### ENGINEERING & TRANSPORTATION

Maintenance of streets, roads and sidewalks; street and traffic signs; signals and lighting; snow removal and sanding; environmental services; foreshore protection; climate change initiatives; and community energy planning.

##### PLANNING, LANDS & PERMITS

Community and land use planning; development issues including the processing of rezoning applications, development permits and development variances; building permit review and inspections.

##### RECREATION & LIBRARY

Development and maintenance of the District's open spaces, parks, and other landscaped areas; maintenance and operation of recreational facilities; development and provision of recreational programs and operation of the West Vancouver Memorial Library; cultural programs and special events.

#### Water Utility Fund

Operation of the local membrane filtration facilities at Eagle Lake and at Montizambert Creek, and distribution of water from both Eagle Lake and Metro Vancouver to residents.

#### Sewer Utility Fund

Provision of sanitary sewer collection and storm drainage management includes the provision of, and maintenance of, pipes, manholes, culverts and sewage lift stations. Sewage treatment is provided by Metro Vancouver.

**Solid Waste Fund**

Administration of contracted services for the collection and disposal of household garbage, yard trimmings and recyclables.

**Cemetery Fund**

Operation of the Capilano View Cemetery.

**Golf Fund**

Operation of the Ambleside Par 3 Golf Course and of the Gleneagles Golf Course.

**Transit Blue Bus**

Operation of the Blue Bus transit services are contracted to the District and are completely funded by TransLink.

**Library Foundation**

Operation and administration of the West Vancouver Memorial Library Foundation.

Schedule 1, *Segment Information: Revenues by Type and Expenses by Object*, presents revenues and expenses for each of the segments noted above. Only direct revenues and expenses are reflected within individual segments. Other revenues (notably property taxation) and expenses not directly arising within specific segments have been shown separately as Unallocated.

**14. COMMUNITY AMENITY CONTRIBUTIONS**

During 2018, five amenity contribution payments were received. These funds will be used for provision of affordable housing and community assets.

<b>Bylaw &amp; description</b>	<b>Amount</b>
Bylaw 4967, 2018: Southwest corner Marine Drive & Taylor Way	10,769,460
Bylaw 4962, 2018: 300 block Marine Drive	2,522,628
Bylaw 4905, 2016: 195 21st Street	1,046,155
Bylaw 4928, 2017: 6478 Bay Street	37,500
others	10,000
	<b>14,385,743</b>

**15. 2018 BUDGET ADJUSTMENTS**

The budget amounts presented throughout these financial statements are based on the Budget (referred to as the Financial Plan in the legislation) approved by Council on April 9, 2018, with the exception of the budgets for tangible capital asset related expenses (maintenance, amortization, write-downs and loss on disposal). The budgets for the tangible capital asset expenses are deemed to be equal to actual expenses. This exception was made in order to improve the comparability of the budget amounts with the actual amounts given that these items are non-cash and, accordingly, are not required to be funded under the legislation.

The table below shows the adjustments made to the 2018 Budget values with the addition of the budgets for tangible capital asset expenses. The adjusted budget values are then comparable to the 2018 actual values, and are the budget values shown in the Statement of Operations and the Statement of Net Financial Assets.

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS *continued*

For the year ended December 31, 2018

The table below shows the adjustments made to the 2018 Budget values with the addition of the budgets for tangible capital asset expenses. The adjusted budget values are then comparable to the 2018 actual values, and are the budget values shown in the Statement of Operations and the Statement of Net Financial Assets.

	Financial Plan	2018 Budget adjustment for TCA <sup>1</sup>	as presented on Financial Statements
<b>Statement of Operations</b>			
Revenues	172,101,106	–	172,101,106
Expenses			
General Government	21,483,867	2,318,242	23,802,109
Public Safety	33,522,845	995,138	34,517,984
Engineering & Transportation	7,783,210	3,068,158	10,851,367
Planning, Lands & Permits	5,724,267	13,717	5,737,984
Recreation & Library	25,363,472	4,604,939	29,968,411
Water Utility	8,176,684	3,702,201	11,878,885
Sewer Utility	8,910,500	4,249,742	13,160,242
Solid Waste	6,861,088	–	6,861,088
Cemetery	662,037	74,537	736,574
Golf	854,679	125,007	979,686
Transit Blue Bus	19,804,102	–	19,804,102
	139,146,751	19,151,681	158,298,433
<b>Annual Surplus</b>	<b>32,954,355</b>	<b>(19,151,681)</b>	<b>13,802,674</b>

<sup>1</sup>Tangible Capital Asset expenses including maintenance, amortization, write-downs and loss on disposals.

### 16. TRUST FUNDS

The Cemetery Care Fund is restricted by legislation as to principal amount; interest earnings are available for ongoing maintenance of cemetery grounds as required. Other Trust Funds include funds for various seniors' clubs, community projects and library bequests. The District excludes trusts it administers from consolidated financial statements.

	2018	2017
<b>Cemetery Care Trust Fund</b>		
Balance, Opening	5,662,529	5,428,668
Additions during year		
Contributions received	266,246	233,861
Interest earned	113,015	33,617
	6,041,790	5,696,146
Transfer to Cemetery Operations	(113,015)	(33,617)
Balance, Closing	5,928,775	5,662,529
<b>Other Trust Funds</b>	<b>1,122,567</b>	<b>798,927</b>
	<b>7,051,342</b>	<b>6,461,456</b>

## **17. MEMBERSHIP IN E-COMM EMERGENCY COMMUNICATIONS FOR BRITISH COLUMBIA INCORPORATED (E-Comm)**

The District is a member of E-Comm, an organization comprised predominantly of member municipalities for the purpose of providing emergency and dispatch services. The District is represented on the Board and, as a Class A shareholder, has voting rights should the organization want to incur debt.

The E-Comm facility was constructed using debt as a financing mechanism. Members are liable for their proportionate share of that debt with debt being repaid by members through annual fees charged by E-Comm. Should E-Comm dissolve, members would be liable for a proportionate share of any residual debt. Alternatively, should a member choose to opt out of E-Comm, they would be liable for a proportionate share of the debt at the time of withdrawal. The District holds two Class A shares and one Class B share.

# 2018

## FIVE-YEAR FINANCIAL & STATISTICAL REVIEW SUPPLEMENTARY INFORMATION YEAR ENDED DECEMBER 31, 2018



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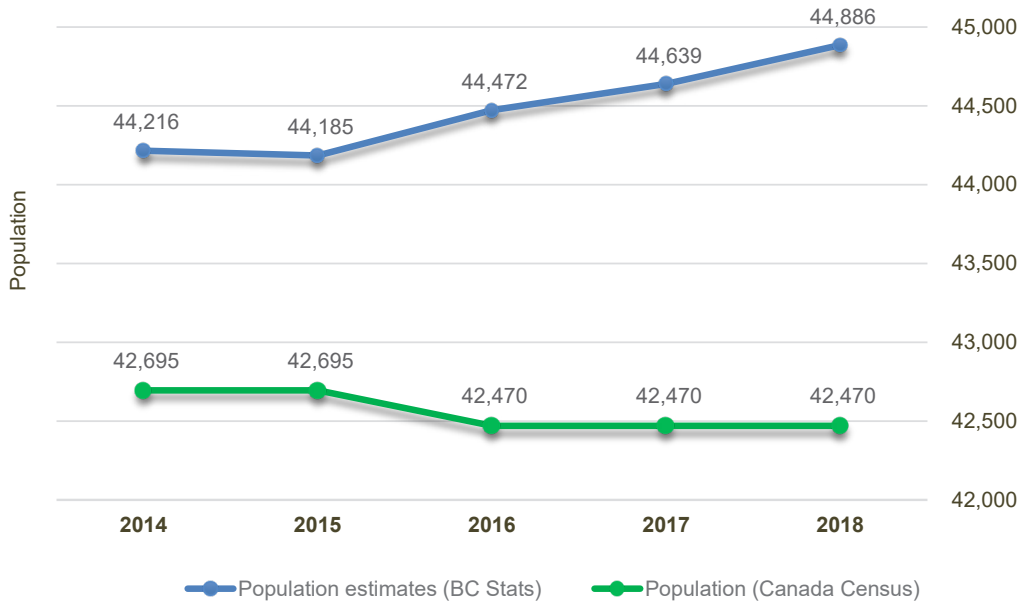
# SUPPLEMENTARY INFORMATION

## GROWTH & ECONOMIC INDICATORS

### Five-Year Financial & Statistical Review

### West Vancouver Population Estimates

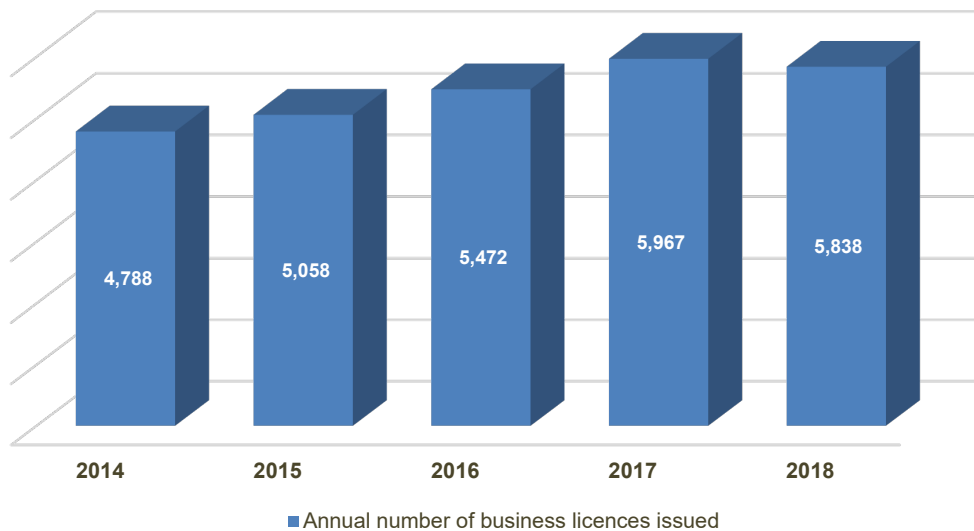
Source: BC Stats (2014-2018); Canada Census (2011 & 2016)



Population statistics are provided by the 2011 and 2016 federal census. In years when no census takes place, BC Stats, a provincial agency, provides population estimates, which are replaced every five years by the census. Based on comparing the 2011 census to the 2016 census, the population in West Vancouver has decreased by 221 persons in the most recent five-year census period.

### Business Licences

Source: District of West Vancouver, Corporate Services



The number of business licences to operate in West Vancouver has decreased by 129 from last year.

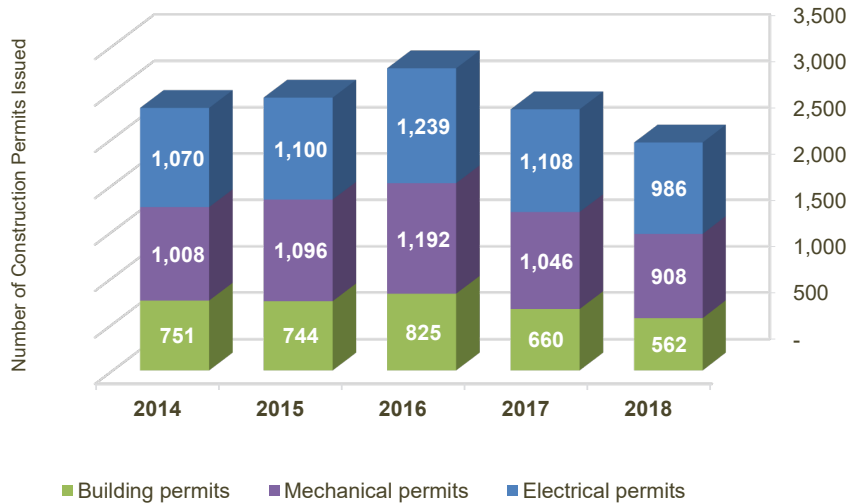
# SUPPLEMENTARY INFORMATION

## GROWTH & ECONOMIC INDICATORS *continued*

### Five-Year Financial & Statistical Review

#### Construction Permits

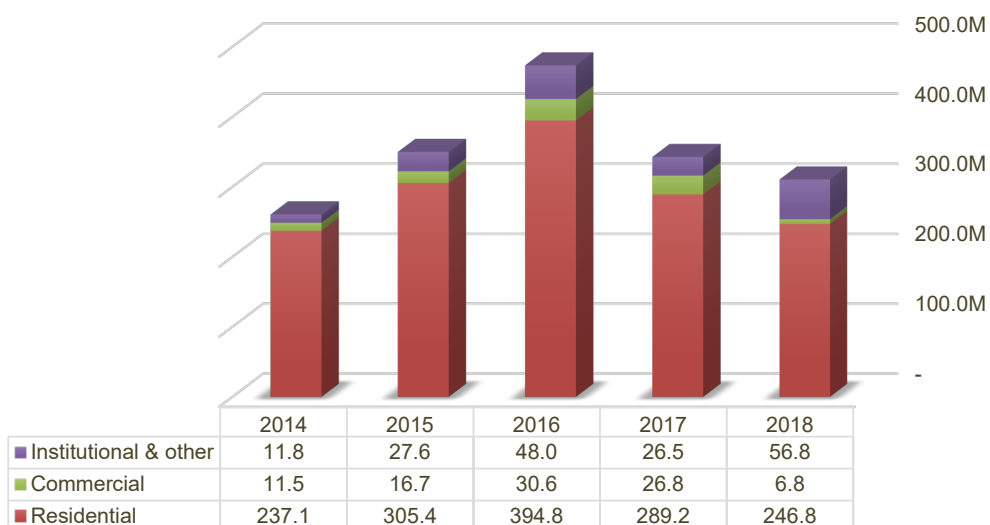
Source: District of West Vancouver Building Department



Construction activity trended down in West Vancouver in 2018. The majority of building permits issued in 2018 were for residential single-family construction. Of the 562 building permits issued in 2018, 456 were for demolition, alterations or additions and new construction of single-family homes; two permits were issued for construction of multi-residential. The remaining 104 permits issued were for commercial, government and institutional buildings, and swimming pools and hot tubs.

#### Building Permits & Construction Value

Source: District of West Vancouver Building Department



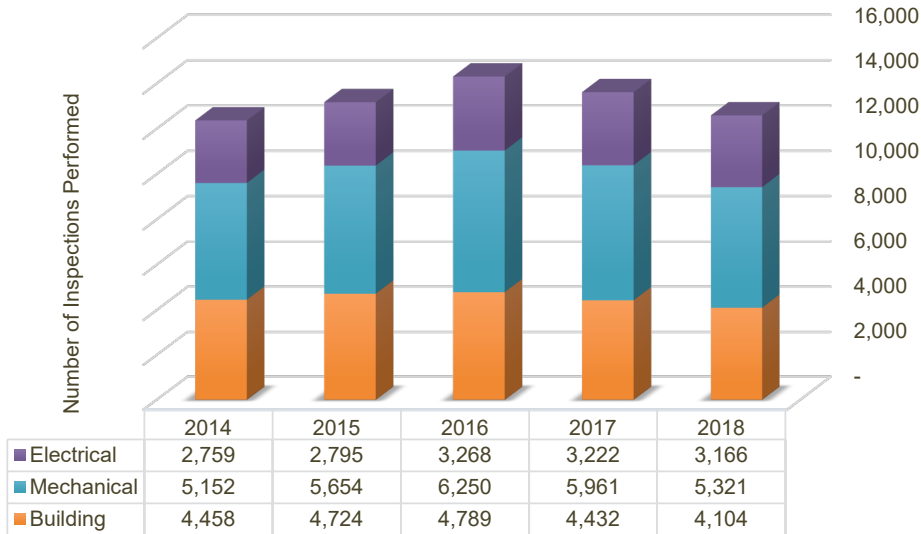
# SUPPLEMENTARY INFORMATION

## GROWTH & ECONOMIC INDICATORS *continued*

### Five-Year Financial & Statistical Review

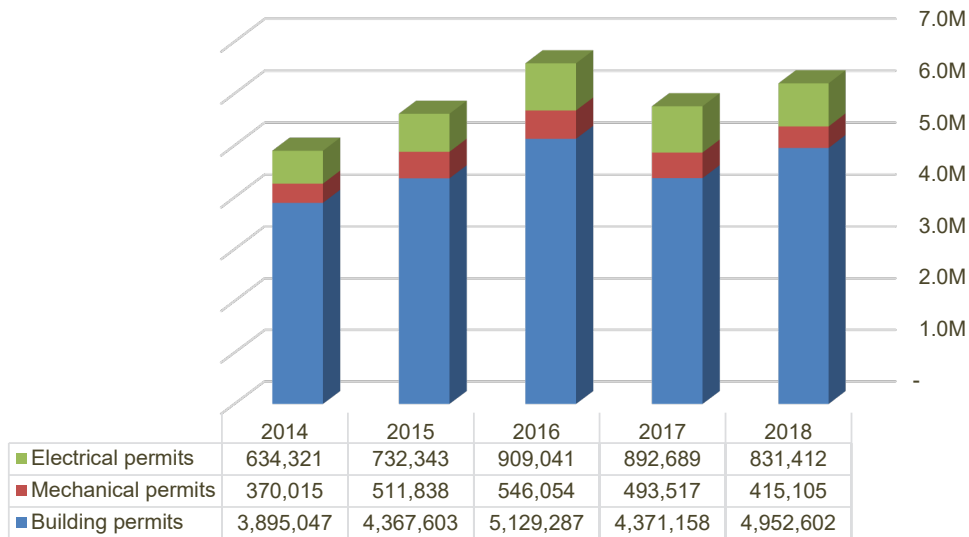
#### Number of Inspections

Source: District of West Vancouver Building Department



#### Permit Fee Revenue

Source: District of West Vancouver, Financial Services

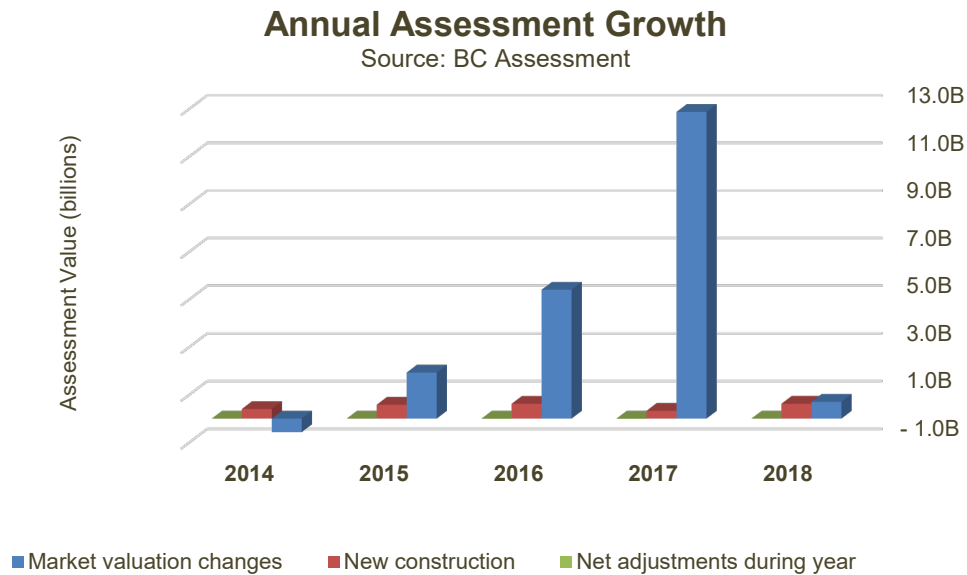
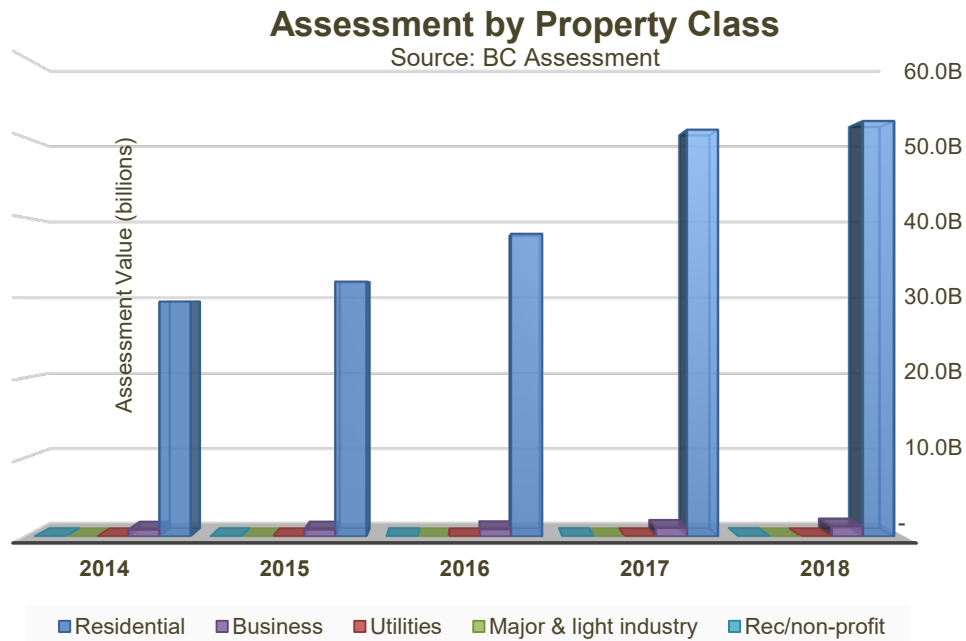


Permit fee revenues and the number of inspections performed in 2018 decreased slightly, in conjunction with decreased construction activity. As illustrated in the graph above, building permit revenues generate the majority of permit revenue. Building permit revenues are based on construction value.

# SUPPLEMENTARY INFORMATION

## ASSESSMENT & TAXATION

### Five-Year Financial & Statistical Review



The District of West Vancouver relies primarily on the residential class for taxation revenue. There is a relatively small amount of business property and minimal industrial, utility and recreational class properties in West Vancouver. The annual change in assessed values has been primarily driven by market valuation changes and, to a lesser degree, by new construction. Market valuation changes do not result in additional taxation revenue, but do cause the tax burden to shift to properties that experience the highest increase in value. There was a significant increase in market value in 2017 followed by moderate change in 2018.

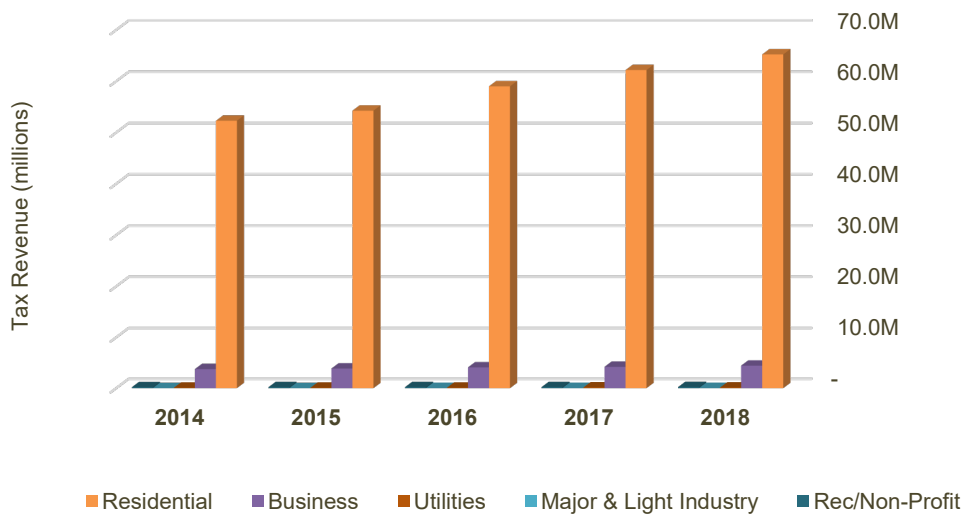
# SUPPLEMENTARY INFORMATION

## ASSESSMENT & TAXATION *continued*

### Five-Year Financial & Statistical Review

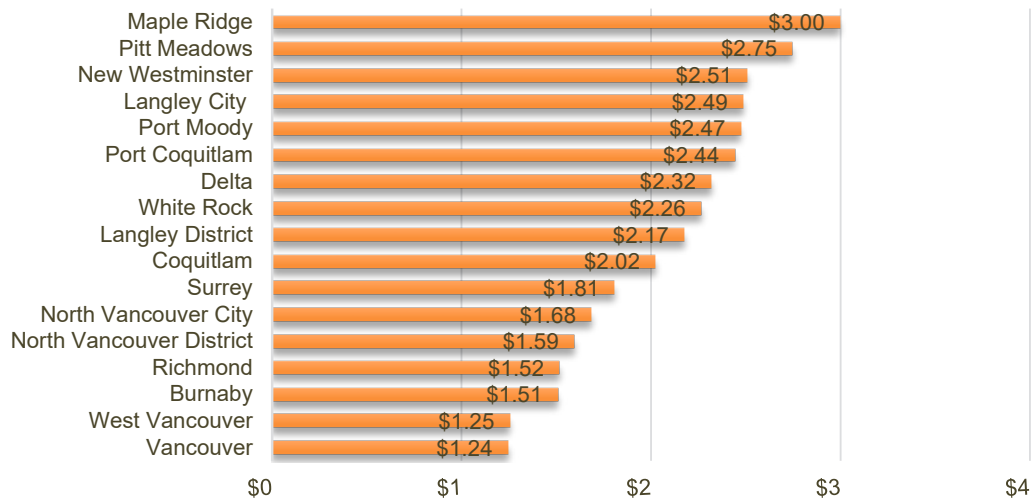
#### Tax Revenue by Property Class

Source: District of West Vancouver, Financial Services



#### 2018 Residential Tax Rates Metro Vancouver Municipalities

Source: Ministry of Community, Sport & Cultural Development  
(tax rate per \$1,000 assessed value)



The residential class accounted for approximately 93% of property tax revenue collected in 2018. The business class accounted for most of the remaining 7%. Utilities and recreation class properties contribute less than 0.1% of all property tax revenue. As illustrated above, the District of West Vancouver had the second lowest municipal tax rate in the region for residential class properties in 2018. Property assessments were also higher when compared to other Metro Vancouver municipalities.

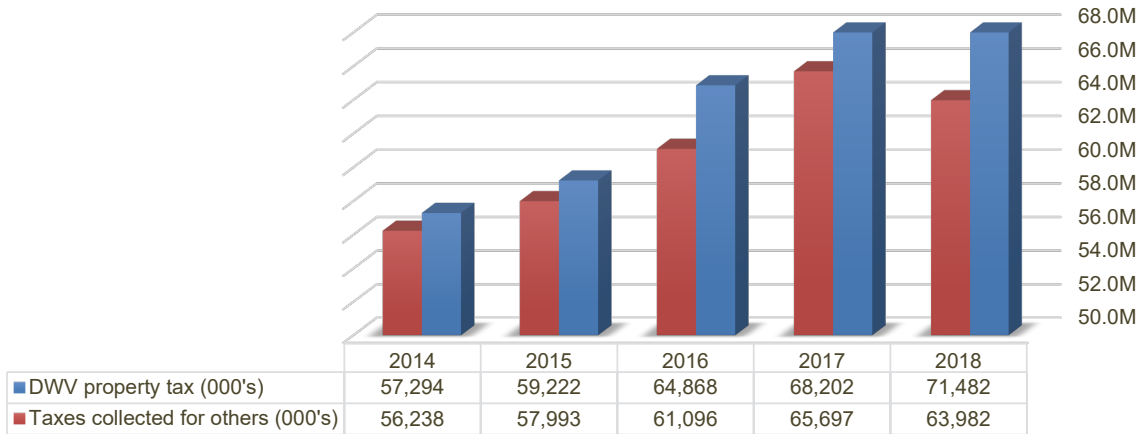
# SUPPLEMENTARY INFORMATION

## ASSESSMENT & TAXATION *continued*

### Five-Year Financial & Statistical Review

#### Property Tax Collections

Source: District of West Vancouver, Financial Services



Approximately one half of taxes collected from residents are on behalf of other taxing authorities. Provincial legislation requires municipalities to collect taxes levied for Provincial School Tax, Regional Transit, BC Assessment Authority, the Regional District and Municipal Finance Authority. The taxes collected are remitted to the respective taxing authorities on a flow-through basis.

RESIDENTIAL PROPERTIES IN DETAIL	2014	2015	2016	2017	2018
Number of folios	16,168	16,222	16,372	16,380	16,406
% of total folios	96.24%	96.29%	97.18%	95.71%	97.03%
% of total assessments	96.92%	97.12%	97.45%	97.73%	97.44%
% of total taxation revenues	92.73%	92.80%	92.99%	93.15%	93.10%

#### PRINCIPAL CORPORATE TAXPAYERS

Park Royal Shopping Centre Holdings Limited	shopping centre	\$659,639
Marine Drive BT Holdings Limited	retail/residential strata	\$465,927
BC Transportation Financing Authority	BC transportation	\$179,447
Hollyburn Properties Limited	high-rise buildings	\$168,853
Onni Taylor Way Properties Limited	multi-family residential	\$156,684
British Pacific Properties Limited	undeveloped upper lands	\$153,272
Caulfeild Village Shopping Centre	shopping centre	\$145,452
GH West Van Holdings Limited	Fresh St. Market	\$141,794
449691 B.C. Limited	retail/business complexes	\$127,311
Austeville Properties Limited	high-rise building	\$108,912
Wall Financial Corporation	high-rise building	\$90,250
K.A. Ray Limited	retail/residential strata	\$87,557
BC Telephone Company	utility telephone	\$82,673
Handover Properties Limited	waterfront apartment building	\$81,833
Capilano Golf & Country Club	recreational facility	\$80,410

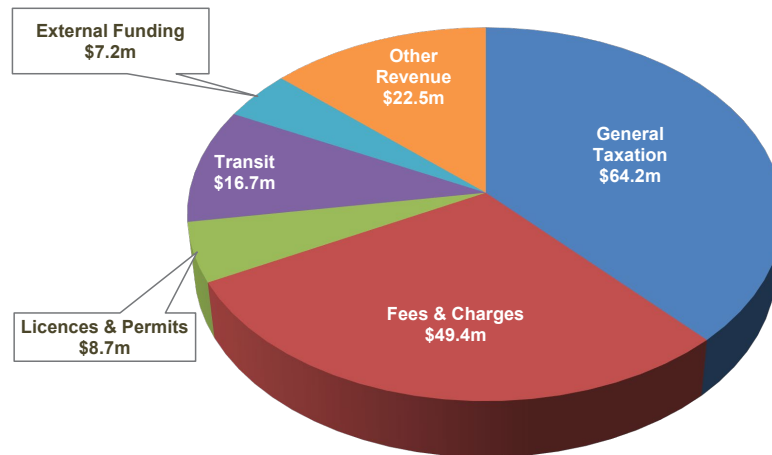
# SUPPLEMENTARY INFORMATION

## REVENUES

### Five-Year Financial & Statistical Review

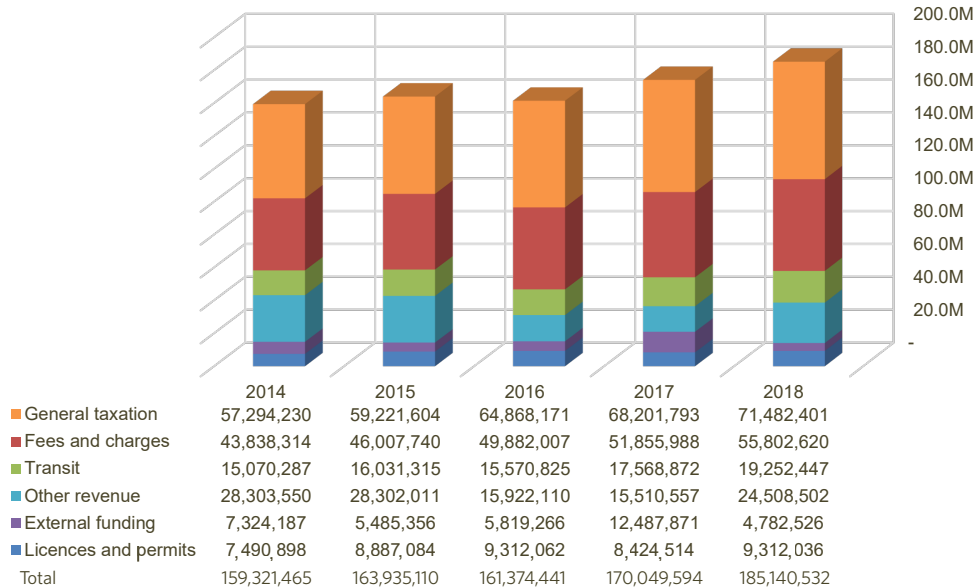
#### Annual Revenue by Source - Five Year Average

Source: District of West Vancouver, Financial Services



#### Revenue by Source

Source: District of West Vancouver, Financial Services



General Taxation and Fees & Charges represent 69% of revenue generated to pay for services provided by the District of West Vancouver. Fees and charges revenue is made up of user fees for water, sewer, solid waste and recreation services. Transit revenue equivalent to expenditures incurred to operate the West Vancouver Blue Bus service is received from the BC Transit Authority. Other revenue includes rentals and leases of real property, government grants, interest earned on investments and gains on sale of real property.

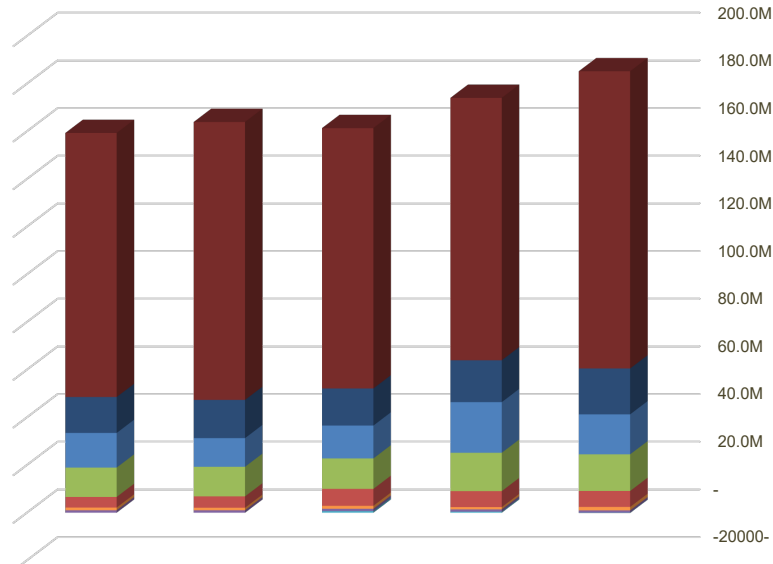
# SUPPLEMENTARY INFORMATION

## REVENUES *continued*

### Five-Year Financial & Statistical Review

#### Revenue by Fund

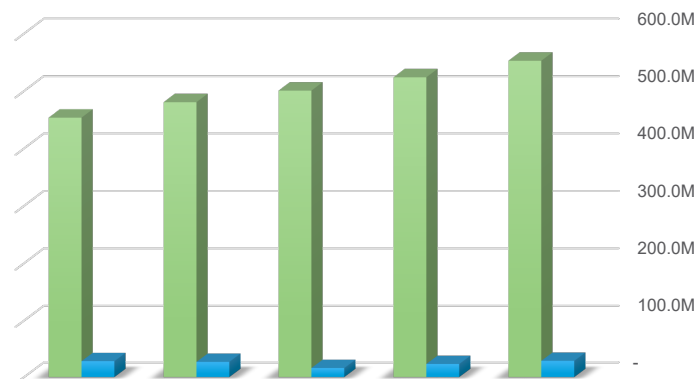
Source: District of West Vancouver, Financial Services



	2014	2015	2016	2017	2018
General Fund	110,787,135	116,607,254	109,245,778	110,092,701	124,697,499
Transit Blue Bus	15,070,287	16,031,315	15,570,825	17,568,872	19,252,447
Sewer Utility Fund	14,528,018	12,029,496	13,793,515	21,244,731	16,777,184
Water Utility Fund	12,318,275	12,421,591	12,775,591	16,094,214	15,364,519
Solid Waste Fund	4,445,831	4,754,832	7,089,968	6,701,518	6,707,259
Cemetery Fund	1,156,242	1,066,052	1,241,264	967,692	1,433,450
Golf Fund	1,015,678	1,024,569	980,283	933,731	984,093
Library Foundation			677,218	446,136	-75,919
Total	159,321,465	163,935,110	161,374,441	170,049,594	185,140,532

#### Accumulated & Annual Surplus

Source: District of West Vancouver, Financial Services



	2014	2015	2016	2017	2018
Annual surplus	28,239,369	26,952,541	16,068,645	23,205,762	28,842,190
Accumulated surplus	453,542,898	480,495,438	500,620,016	523,825,778	552,667,968

Accumulated surplus represents the net recognized economic resources of the organization at the date of the financial statements. This measure shows the net economic position from all years operations at a point in time. The annual surplus measures whether a municipality has maintained its net assets in a year. Land sales and community amenity contributions increased surplus amounts during 2014 through 2018.



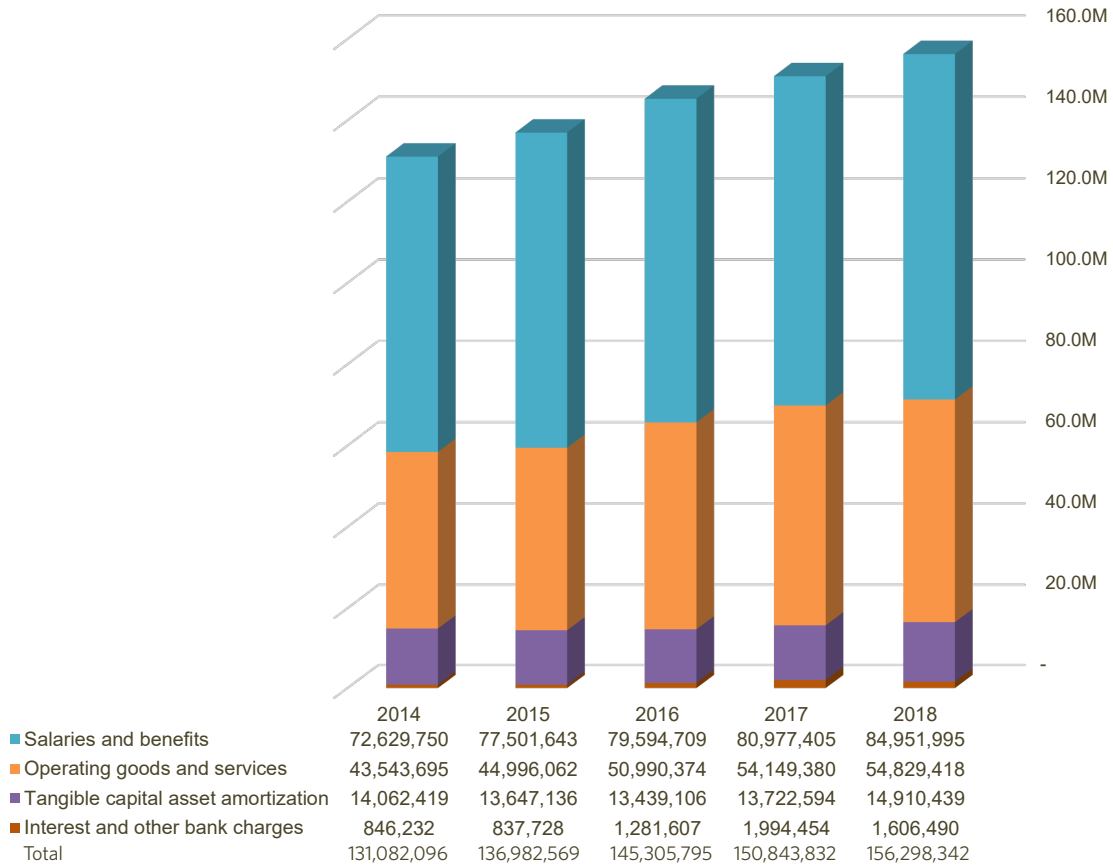
# SUPPLEMENTARY INFORMATION

## EXPENSES

### Five-Year Financial & Statistical Review

#### Expense by Object

Source: District of West Vancouver, Financial Services



Salaries and benefits represent 54% of total expenditures. Salary costs are largely driven by the level of services provided and collective agreement provisions. The municipality administers separate collective agreements for Fire, Police and other municipal services. The District has taken on more staff over the past five years to supply additional program services. The cost of these staff is partially offset by increased non-tax revenue. The annual increase in wages has averaged 2 to 2.5% for the past five years. The largest impact on non-salary operational goods and services costs come from increases in the level of service provided, US dollar exchange rates and energy cost increases.

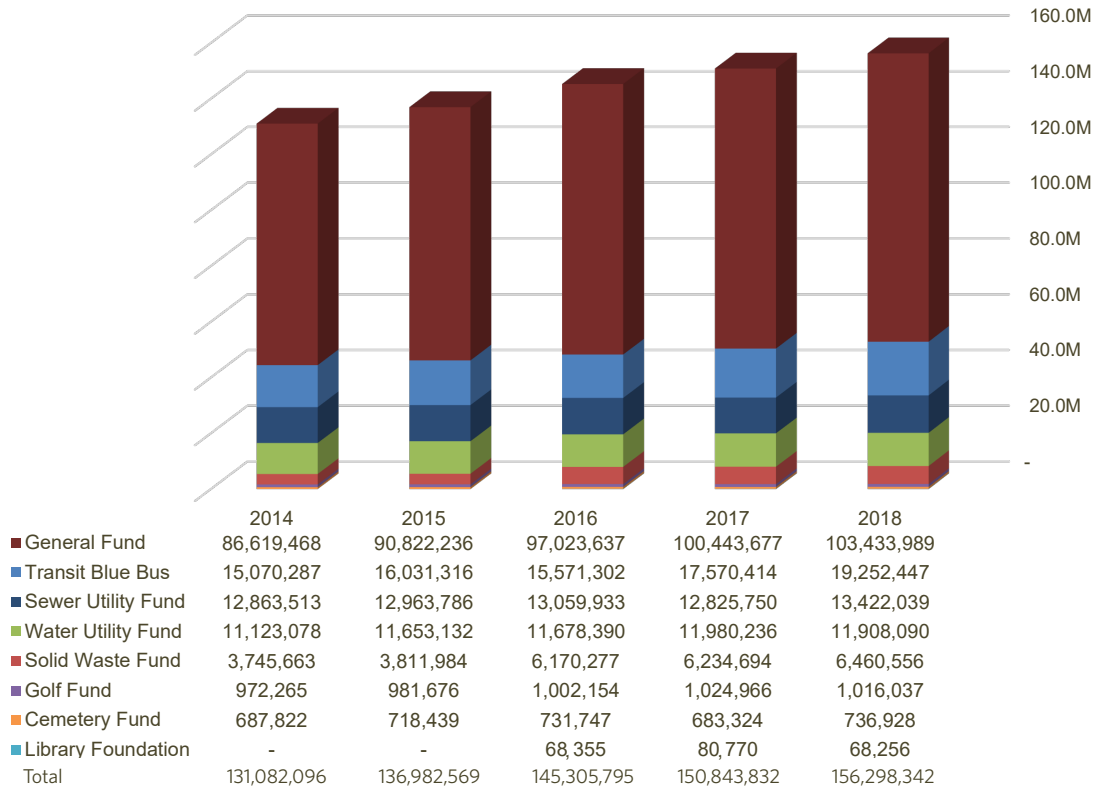
# SUPPLEMENTARY INFORMATION

## EXPENSES *continued*

### Five-Year Financial & Statistical Review

#### Expense by Fund

Source: District of West Vancouver, Financial Services



The District has incurred significantly more expense in the past five years, due primarily to hiring additional staff to meet public demand for service in public safety, public work, recreation and library programs. Increase in fees and charges and other revenue funded almost one-half of this increase. Taxation revenue increase funded the balance.

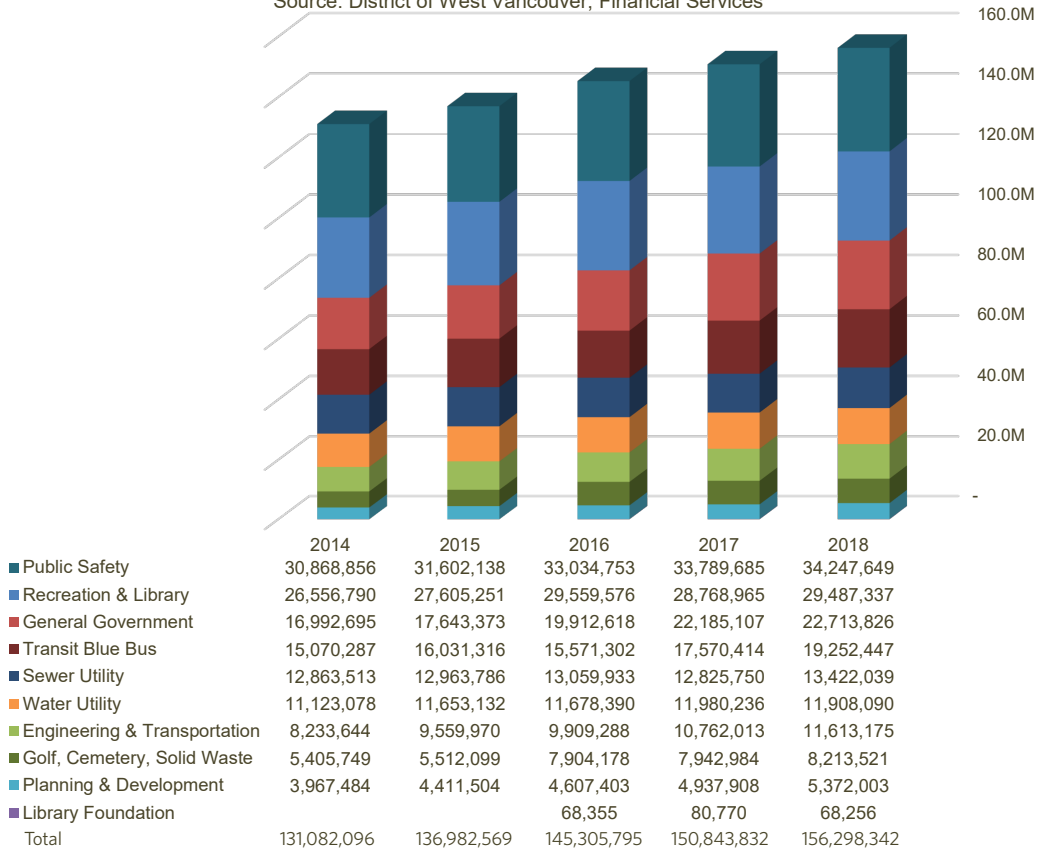
# SUPPLEMENTARY INFORMATION

## EXPENSES *continued*

### Five-Year Financial & Statistical Review

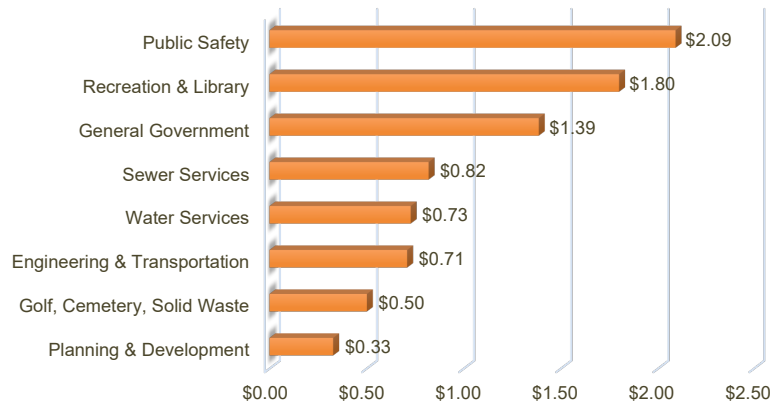
#### Expense by Function

Source: District of West Vancouver, Financial Services



#### 2018 Cost of Providing Services (per resident, per day)

Source: District of West Vancouver, Financial Services



In 2018, Public Safety and Recreation & Library services represented 41% of all expenditures for the District. West Vancouver residents place high value on public safety, which includes Police, Fire & Rescue and Bylaw Services. The cost of providing public safety to residents is \$2.09 per-day per-resident. The total cost of all services received by residents on a per-day per-resident basis is \$8.37.

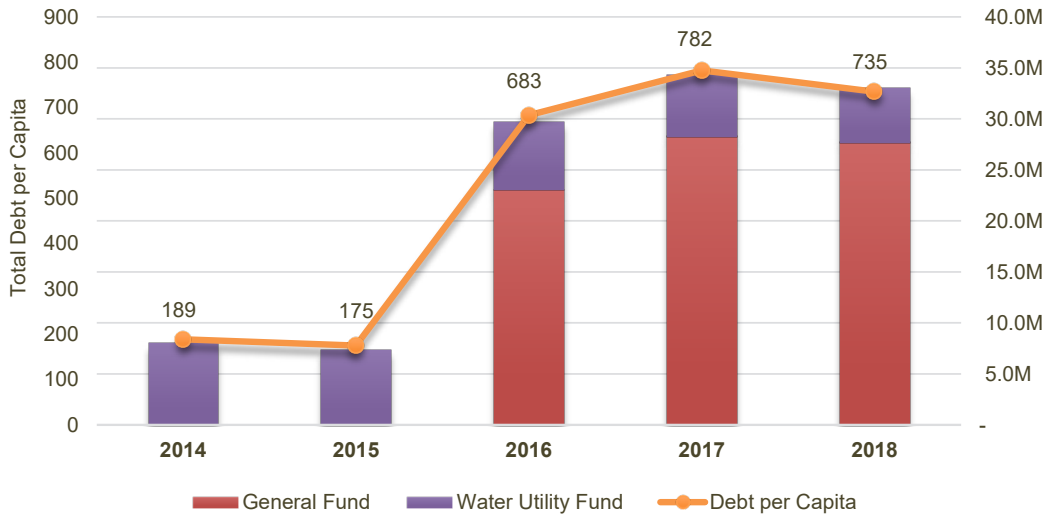
# SUPPLEMENTARY INFORMATION

## DEBT & DEBT SERVICE

Five-Year Financial & Statistical Review

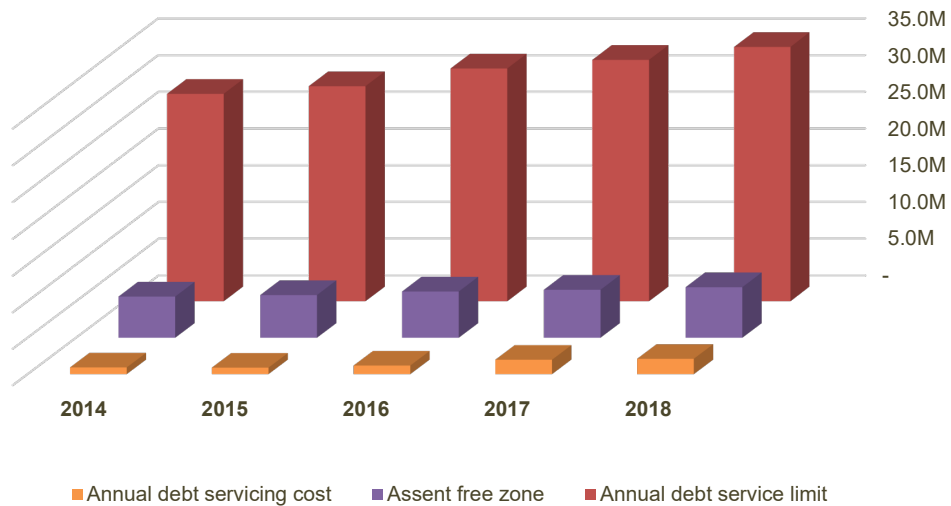
### Total Debt & Debt per Capita

Source: District of West Vancouver, Financial Services



### Debt Service Limits

Source: District of West Vancouver, Financial Services



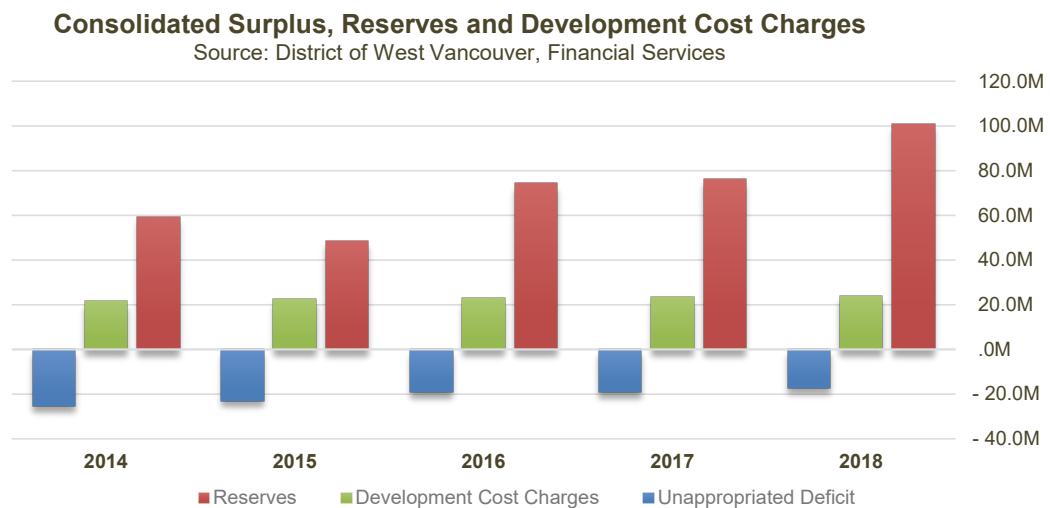
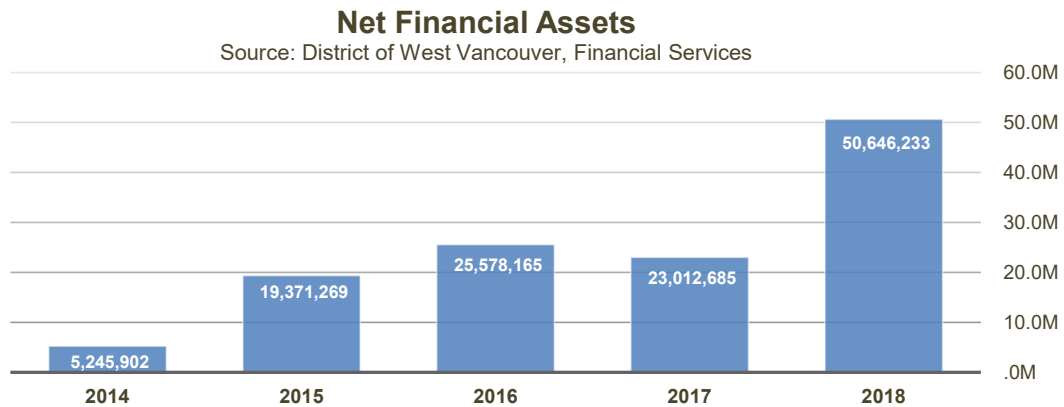
West Vancouver has historically taken a conservative approach to debt, borrowing mainly for revitalization projects in Ambleside and Dundarave, water utility infrastructure improvements and, more recently, for the Police Services & Municipal Hall building (2017). Debt payments for the Police Services & Municipal Hall building are funded by the Endowment fund. Debt servicing costs represent annual debt interest and principle payments.

In the chart above, the annual debt service limit represents the maximum amount of debt servicing costs the District of West Vancouver can legally take on, based on annual revenues. The assent free zone represents the amount of debt servicing costs that can be incurred without elector referendum.

# SUPPLEMENTARY INFORMATION

## NET ASSETS (DEBT), SURPLUS, RESERVES & DEVELOPMENT COST CHARGES

Five-Year Financial & Statistical Review



The net financial assets measure is an indicator of the amount of past revenues available to pay for future transactions and events, and is calculated as the value of the District's financial assets less liabilities. The District's net financial asset balance of \$50.6 million at the 2018 year end reflects a \$27.6 million decrease over the 2017 year-end balance.

Reserves consist of statutory and nonstatutory reserves. As of the end of 2018, statutory reserves are comprised of:

- Capital Facilities Reserve
- Capital Equipment Reserve
- Capital Infrastructure Reserve
- Endowment Reserve
- Public Arts Reserve Fund
- Sewer & Drainage Reserve Fund
- Water Reserve Fund
- Youth Activity Reserve

Statutory reserve ending balances for 2018 total \$51 million and represent 51% of the total reserves balance of \$100.8 million. The remaining 49% is comprised of community amenity contributions received, various operating and capital reserves tied to a specific function, and the Cemetery Development Fund. The unappropriated deficit represents internal borrowing undertaken to finance the construction of the West Vancouver Community Centre, Eagle Lake Water Treatment Facility and the Gleneagles Clubhouse Building.

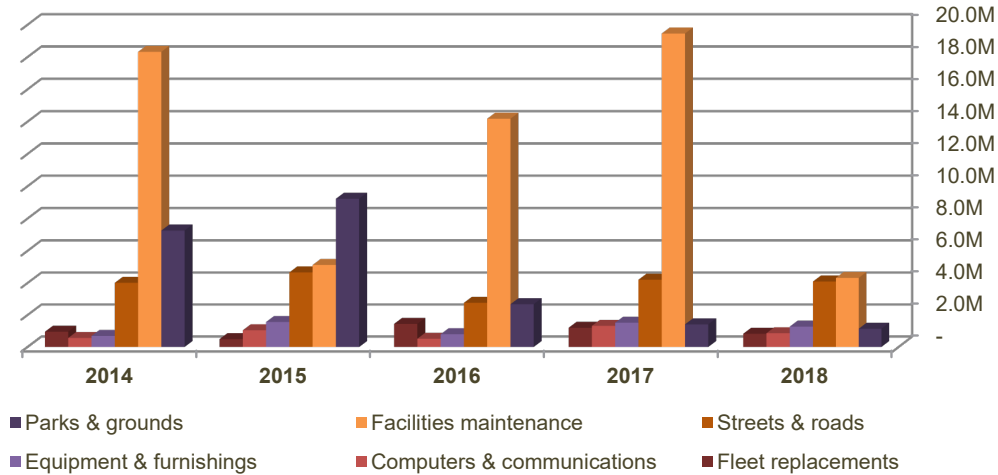
# SUPPLEMENTARY INFORMATION

## INFRASTRUCTURE & CAPITAL PROGRAMS

Five-Year Financial & Statistical Review

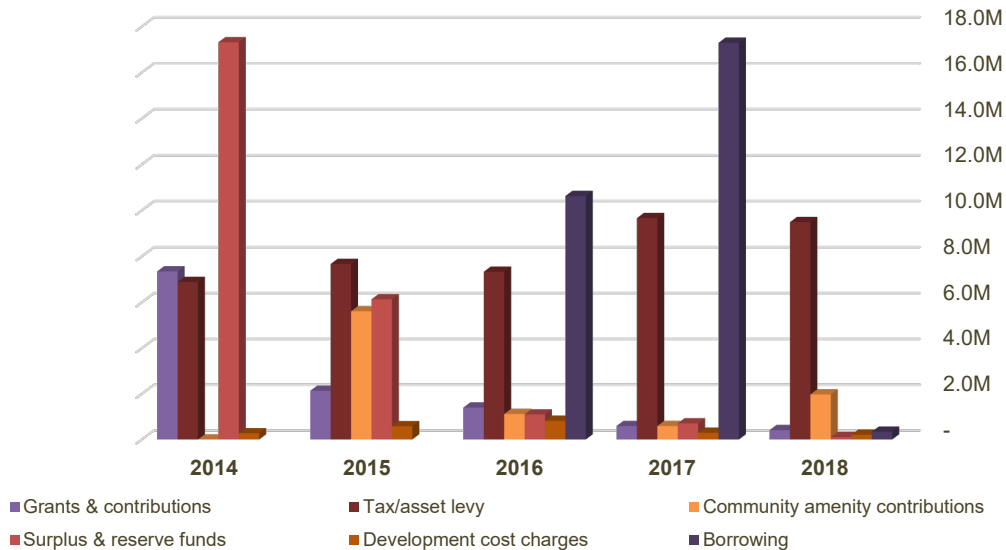
### General Fund Capital Expenditures by Program

Source: District of West Vancouver, Financial Services



### General Fund Capital Funding Sources

Source: District of West Vancouver, Financial Services



The 2018 capital program expenditures for the General Fund totalled \$12.5 million, a decrease of 16.6 million from last year due to delay of projects. Significant expenditures in the Parks & Grounds program in 2014 and 2015 included acquisition costs for properties acquired to expand Ambleside Park, funded from community amenity contributions and Surplus & Reserve Funds and developer-contributed park land in the Upper Lands. The spike in the 2014 Facilities and Maintenance program expenditures was a consequence of the acquisition of the Vancouver Coastal Health property on Gordon Street, which was funded from Reserves. The 2016 and 2015 Facilities Maintenance Program included construction costs for the new Police Services & Municipal Hall building. Expenditures for this project were funded primarily through borrowing.

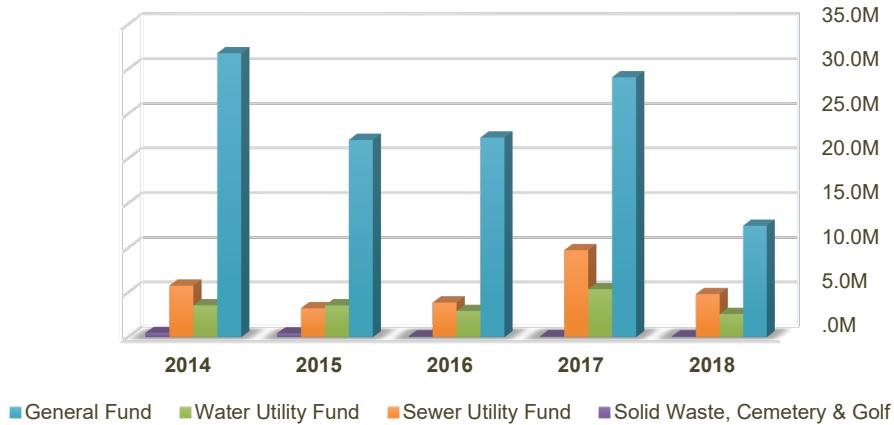
# SUPPLEMENTARY INFORMATION

## INFRASTRUCTURE & CAPITAL PROGRAMS *continued*

Five-Year Financial & Statistical Review

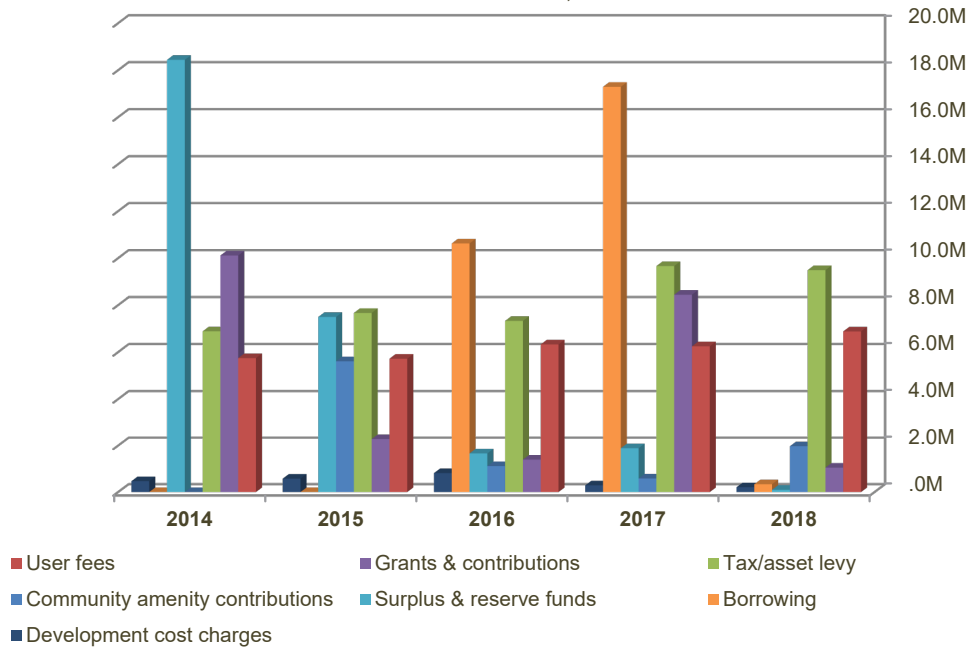
### Capital Expenditures by Fund

Source: District of West Vancouver, Financial Services



### Capital Funding Sources

Source: District of West Vancouver, Financial Services



Capital expenditures for all funds totalled \$20 million in 2018, decreased by \$24 million from 2017. In 2018, the Asset Levy accounts for \$1 million of tax revenue. Asset Levy proceeds are transferred into a reserve fund and are used for future assets maintenance and replacement.

# SUPPLEMENTARY INFORMATION

## GOVERNMENT GRANTS & CAPITAL CONTRIBUTIONS

Five-Year Financial & Statistical Review

SUMMARY OF GOVERNMENT GRANTS		
FROM	PURPOSE	AMOUNT
Province of BC	Traffic Fine Revenue Sharing Grant	\$654,597
Province of BC	Victim Service Grant	\$79,357
BCAC	Visual Arts Grant	\$16,000
UBCM	Federal Gas Tax Sharing	\$189,131
RCMP	Keep of Prisoner Grant	\$14,950
Public Library Interlink	Library Program Funding	\$44,259
Translink	Program Funding	\$7,500
BC Hydro	Energy Step Code Program	\$20,000
WVHS	Newspaper Preservation Project	\$5,871
Province of BC	Library Government Grant	\$104,980
<b>TOTAL</b>		<b>\$1,136,645</b>

SUMMARY OF CAPITAL CONTRIBUTIONS			
FROM	PURPOSE	2018	2017
Provincial Grant	Lift Station Replacement	\$-	\$4,124,470
Third Party Developer Contribution	Sewer System	\$-	\$626,016
	Storm System	\$-	\$1,358,248
	Water System	\$-	\$1,720,373
Homeowner Utility Works	Homeowner Funded Utility Works	\$534,360	\$1,366,062
Other Donations	Vehicle Trade In, Third Party Funded Library Books, ICBC and Provincial Road Grants	\$518,034	\$617,307
<b>TOTAL</b>		<b>\$1,052,394</b>	<b>\$9,812,476</b>



# SUPPLEMENTARY INFORMATION

## PERMISSIVE TAX EXEMPTIONS

### Five-Year Financial & Statistical Review

#### 2019 Permissive Tax Exemptions (2018 Bylaw)

Address/Owner	Lot	Class	Assessed value	Municipal taxation	Other jurisdictions	Total
<b>Kiwanis Seniors' Housing Society:</b>						
975 21st Street	Lot A	1-Res	\$16,525,000	\$20,709	\$17,685	\$38,394
959 21st Street	Lot 1	1-Res	\$20,030,000	\$25,102	\$21,436	\$46,538
2151 Gordon Avenue	Lot 2	1-Res	\$8,310,000	\$10,414	\$8,893	\$19,307
<b>Royal Canadian Legion:</b>						
580 18th Street	N/A	8-Rec	\$799,600	\$3,171	\$2,215	\$5,386
<b>North Shore Disability Resource Centre</b>						
1590 Gordon Avenue	N/A	1-Res	\$3,020,000	\$3,785	\$3,232	\$7,017
<b>Land surrounding places of public worship and necessary ancillary buildings:</b>						
<b>Christ the Redeemer Parish</b> 595 Keith Road	N/A	8-Non Profit	\$1,260,000	\$4,997	\$3,490	\$8,487
<b>First Church of Christ, Scientist</b> 714 20th Street	N/A	8-Non Profit	\$754,000	\$2,991	\$2,088	\$5,079
<b>North Shore Jewish Congregation</b> 1305 Taylor Way	N/A	8-Non Profit	\$1,165,000	\$4,621	\$3,227	\$7,847
<b>North Shore Unitarian</b> 370 Mathers Avenue	N/A	8-Non Profit	\$2,907,000	\$11,530	\$8,052	\$19,582
<b>Parish of St. Christopher's</b> 1068 Inglewood Avenue 1080 11th Street	N/A	8-Non Profit	\$2,606,000	\$10,336	\$7,218	\$17,554
<b>Parish of St. Stephens</b> 885 22nd Street	N/A	8-Non Profit	\$2,564,300	\$10,171	\$7,103	\$17,273
<b>Parish of St. Stephens</b> 885 22nd Street	N/A	8-Non Profit	\$1,610,000	\$6,386	\$4,459	\$10,845
<b>Park Royal Congregation of Jehovah's Witnesses</b> 1335 3rd Street	N/A	8-Non Profit	\$2,721,000	\$10,792	\$7,537	\$18,329
<b>St. Anthony's Church</b> 2347 Inglewood Avenue	N/A	8-Non Profit	\$5,602,000	\$22,219	\$15,516	\$37,735
<b>St. David's United Church</b> 1525 Taylor Way	N/A	8-Non Profit	\$2,020,000	\$8,012	\$5,595	\$13,607
<b>St. Francis-in-the-Wood Anglican Church</b> 4773 South Picadilly Road	N/A	8-Non Profit	\$2,274,000	\$9,019	\$6,299	\$15,318
<b>West Vancouver Baptist Church</b> 450 Mathers Avenue	N/A	8-Non Profit	\$4,678,000	\$18,554	\$12,957	\$31,511
<b>West Vancouver Presbyterian Church</b> 2893 Marine Drive	N/A	8-Non Profit	\$2,304,000	\$9,138	\$6,382	\$15,520
<b>West Vancouver United Church</b> 2062 Esquimalt Avenue	N/A	8-Non Profit	\$5,094,000	\$20,204	\$14,109	\$34,313
				<b>\$212,149</b>	<b>\$157,493</b>	<b>\$369,642</b>

The *Community Charter* makes provisions for exempting, at Council's discretion, certain categories of property from taxation. In West Vancouver, such exemptions have been tightly controlled in order to constrain erosion of the assessment base. Current practice only allows for exemptions 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*, for the Royal Canadian Legion, and for land surrounding buildings for public worship and other necessary ancillary buildings.

# SUPPLEMENTARY INFORMATION

## GRANT PAYMENTS TO COMMUNITIES & ORGANIZATIONS

### Five-Year Financial & Statistical Review

SUMMARY OF GRANT PAYMENTS	
Air Cadets of Canada	1,500
Athletics for Kids Financial Assistance	1,000
Autism Society of BC	1,000
Avalon Recovery Society	7,000
BC Boys Choir	1,500
BC Pets and Friends	3,000
Big Sisters of BC	2,000
Canadian Mental Health Association	7,297
Canadian Red Cross Society	1,550
Capilano Community Services Society	3,000
Cerebral Palsy Association of BC	700
Change the World Foundation	5,000
Children of the Street Society	5,000
Chor Leoni Men's Choir	1,100
COHO Society of the North Shore	5,000
Crisis Intervention & Suicide	3,000
Deep Cove Chamber Soloists Society	1,000
DNV Advisory Committee on Disability Issues	2,395
Dundarave Festival of Lights	1,000
Eagle Harbour Service Association	500
Family Services of the North Shore	18,000
Friend 2 Friend Social Learning Society	1,000
Gleneagles Golf Club Society	1,000
Gleneagles Scottish Country Dance Club	500
Hollyburn Family Services Society	30,500
Laudate Singers Society	2,000
Lionsview Seniors Planning Society	5,700
Lookout Housing and Health Society	10,000
Metro Vancouver Crime Stoppers	5,500
North Shore Celtic Ensemble	2,000
North Shore Community Resource Society	13,000
North Shore ConneXions Society	4,000
North Shore Crisis Services Society	10,000
North Shore Disability Resource Centre	7,500
North Shore Division of Family Practice	2,000
North Shore Keep Well Society	2,000
North Shore Light Opera Society	1,800
North Shore Meals On Wheels	2,000
North Shore Multicultural Society	6,700
North Shore Music Academy Society	666
North Shore Neighbourhood House	4,500
North Shore Polish Association	500
North Shore Restorative Justice Society	18,000
North Shore Safety Council	2,000
North Shore Stroke Recovery Centre	4,600
North Shore Volunteers for Seniors	4,000
North Shore Women's Centre Society	5,000
North Vancouver Community Arts Council	4,500
Pacific Spirit Choir	1,350
Pandora's Vox Vocal Ensemble Society	2,500
Pathways Serious Mental Illness Society	5,000
Presentation House Theatre	2,500
Properties Family Hub Society	4,250
Rotary Club of West Vancouver	500
Rotary Clubs of North Vancouver	1,000
Sharing Abundance Association	6,500
Sinfonia Orchestra of the North Shore	2,000
SPCA, BC - Vancouver Regional	140,331
Special Olympics British Columbia	2,500
Spectrum Mothers Support Society	3,500
Spinal Cord Injury BC	1,000
Theatre West Vancouver	3,000
Third West Vancouver Scout Group	400
Tri-Municipal Initiatives	5,000
Vancouver Adaptive Snow Sports	1,250
Vancouver Chamber Music Society	1,250
Volunteer Cancer Drivers Society	2,000
Washington Kids Fund	1,000
West Vancouver Adult Community Band	500
West Vancouver Community Arts Council	25,000
West Vancouver Historical Society	2,000
West Vancouver Marine Rescue	5,000
West Vancouver Track & Field Club	2,000
West Vancouver Youth Band	8,250
WV Fire Service Museum & Archive Society	5,000
Youth Competition & Leadership Fund	3,072
<b>Total payments of grants or contributions</b>	<b>460,161</b>

# CORPORATE SUSTAINABILITY INDICATORS

## 2018 SUMMARY

### Five-Year Financial and Statistical Review

Council adopted the *Corporate Energy & Emissions Plan* in 2016. Reporting on key elements helps track progress and support actions to improve sustainability.

The environmental impacts from the District of West Vancouver's operations are, in large part, related to the operation of buildings, infrastructure, vehicles and equipment.

<b>OPERATIONAL CONSUMPTION</b>	<b>2018</b>	<b>2017</b>
<b>total vehicle and equipment fuel use</b>		
diesel (L)	210,027	211,621
gasoline (L)	379,050	357,395

<b>total natural gas for building operations (GJ)</b>	<b>31,006</b>	35,168
<b>total electricity use for buildings and infrastructure (kWh)</b>	<b>11,817,571</b>	11,625,332 *

\* changed from 2017 based on lease space adjustment and BC Hydro updates

## REPORTED GREENHOUSE GASES

As part of the requirements for the provincial *Climate Action Charter*, the District reports on corporate greenhouse gas emissions (GHGs) annually. By definition, the scope of this reporting only includes services traditionally provided by a municipality, though these include the majority of emissions from the District's operations.

<b>REPORTED GREENHOUSE GASES (tCO<sub>2</sub>e EMITTED)</b>	<b>2018</b>	<b>2017</b>
direct fuel combustion (tCO <sub>2</sub> e)	1,446	1,612
mobile energy use (tCO <sub>2</sub> e)	1,636	1,584
other (tCO <sub>2</sub> e)	126	124
<b>total tCO<sub>2</sub>e</b>	<b>3,208</b>	3,320

# OUR BLUE DOT CAMPAIGN COMMITMENT

## SUMMARY OF ACTIONS

On July 20, 2015, the District of West Vancouver signed onto the Blue Dot Campaign, a declaration recognizing the right to a healthy environment. This campaign was initiated by the David Suzuki Foundation with the ultimate goal of entrenching basic environmental rights in the Canadian constitution. To date, more than 170 Canadian municipalities have joined the campaign.

The key aspects identified in the Blue Dot Campaign are:

- 1) the right to breathe clean air
- 2) the right to drink clean water
- 3) the right to consume safe food
- 4) the right to access nature
- 5) the right to know about pollutants and contaminants released into the environment
- 6) the right to participate in decision making that will affect the environment

The District has, and continues to, participate and/or support efforts that relate to these areas either directly or through membership in the Metro Vancouver Region. A high-level summary of efforts by the District is below.

### 1) THE RIGHT TO BREATHE CLEAN AIR

- Metro Vancouver's Air Quality and Climate Change group measures air quality continuously using a network of air quality monitoring stations. When conditions warrant, air quality advisories are issued. An overall approach to air quality exists in the Integrated Air Quality and Greenhouse Gas Management Plan developed in October 2011.
- an interim bylaw to limit the removal of large trees was passed by the District in 2016 and a working group of residents is currently reviewing existing tree policy.
- the District's Strategic Transportation Plan supports shifting transportation from single occupant driving to lower carbon and less polluting modes of travel.
- the District's Community Energy & Emissions Plan includes monitoring and reporting.

### 2) THE RIGHT TO DRINK CLEAN WATER

All of the District's drinking water originates from the North Shore's mountains, with almost 50% supplied by two drinking water treatment plants in West Vancouver and the balance supplied by Metro Vancouver. Specific measures related to providing clean drinking water are:

- domestic water is treated as per requirements in the provincial government's *Drinking Water Protection Act*.
- conservation measures undertaken by the District help conserve the drinking water supply.

### 3) THE RIGHT TO CONSUME SAFE FOOD

While food safety does not fall under the jurisdiction of municipal governments, the District participates in:

- the North Shore Community Food Charter (2013), which outlines a vision and principles around an integrated food system for the North Shore.
- the Healthy Communities Partnership/Memorandum of Understanding with Vancouver Coastal Health (2015) supports healthy built environments, including local food systems.
- the North Shore Table Matters Network, a group of organizations working together to connect grassroots action to policy work and organizational change (this group prepared the North Shore Community Food Charter). The group encouraged and supported local farming by providing space for Farmers' Markets and food preservation workshops.

### 4) THE RIGHT TO ACCESS NATURE

West Vancouver has 140 parks distributed throughout the municipality and supports the enhancement of natural spaces.

- the Parks Master Plan was developed in 2012 with input from the community and sets the direction for the management, protection and enhancement of West Vancouver’s parks and open spaces.
- in 2014, a significant amount of forest land was dedicated to create Whyte Lake Park.
- the Access and Inclusion Policy (2009) speaks to implementing, maintaining and enhancing accessibility on District property.
- the *Upper Lands Working Group* produced a report with core values that included enhancing recreation opportunities and the lifestyle and heritage associated with outdoor living.
- Council adopted the trails plan, which provides guidance for decisions about trails in West Vancouver and a framework for moving forward on several trails-related topics that were identified by the community.

## **5) THE RIGHT TO KNOW ABOUT POLLUTANTS & CONTAMINANTS RELEASED INTO THE ENVIRONMENT**

- the District’s Pesticide Use Control Bylaw #4377, 2004 restricts the use of pesticides for cosmetic purposes. This Bylaw was adopted in 2004 and updated in 2015 and 2018.
- the District’s current and long-standing practice is not to use pesticides for cosmetic purposes on sports fields, lawns, flowerbeds or street trees.
- on the Gleneagles Golf Course and Ambleside Par 3 Golf Course, pesticides are only used when necessary and on a limited basis to control fungal disease on greens and tees. Integrated pest management practices to limit pesticide use continue to be implemented on the golf courses. The District of West Vancouver’s Gleneagles Golf Course has been given Audubon International’s designation as a Certified Audubon Cooperative Sanctuary. Only 14 golf courses in British Columbia have the designation, which requires a golf course to demonstrate that it maintains high environmental standards in environmental planning, wildlife and habitat management, reduced use of chemicals, water conservation and more.
- the use of pesticides to control invasive plants is only done when other control methods are not effective, feasible or are considered to be more harmful to the environment than the use of pesticides. To date, the only invasive plant that has been chemically treated in the District of West Vancouver on public land is knotweed. The treated knotweed sites are well signed in advance and post-treatment.
- the Watercourse Protection Bylaw speaks to remedies if a prohibited substance enters a watercourse.
- water management plans are currently being developed for parks and sports fields.

## **6) THE RIGHT TO PARTICIPATE IN DECISION MAKING THAT WILL AFFECT THE ENVIRONMENT**

The District undertakes consultation with its residents and often engages local stewardship groups to gain input on developing and implementing environmental plans.

- current stewardship groups include Lighthouse Park Preservation Society, West Vancouver Streamkeeper Society, Old Growth Conservancy Society, as well as a variety of smaller groups and interests that the District works with to enhance and protect the environment.
- the Official Community Plan involves extensive community engagement and will have significant environmental implications.
- the Local Government Act, which governs BC municipalities, advises local governments to conduct business transparently and consult with the community on Official Community Plans.
- the District’s Community Energy & Emissions Plan includes monitoring, reporting, and various engagement and outreach initiatives.
- citizens are provided with an opportunity to guide and participate in waste management practices to the highest standard at facilities, in parks and at events.



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