



DISTRICT OF WEST VANCOUVER
750 17TH STREET, WEST VANCOUVER BC V7V 3T3

5.

COUNCIL REPORT

Date:	March 11, 2022
From:	Chrystal Boy, Manager, Financial Planning
Subject:	Proposed 2022-2026 Five-Year Financial Plan Bylaw No. 5185, 2022 and Proposed 2022 Phase 1 Capital Funding Report
File:	08.1610.20/5185.2022

RECOMMENDATION

THAT proposed “Five-Year Financial Plan Bylaw No. 5185, 2022” be read a first, second, third time;

THAT proposed “Parkland Development Cost Charge Reserve Fund Expenditure Bylaw No. 5186, 2022” be read a first, second, third time; and

THAT the following appropriation be made from the Capital Facilities Fund to fund 2022 Phase 1 Capital Projects:

Capital Facilities Fund	
Facilities Projects	
Asset Preservation	2,650,919
Health & Safety	40,000
Strategic Investment	210,000
Capital Facilities Fund Total	2,900,919

and that these funds be available until December 31, 2023, and any funds unused at that time be returned to the Capital Facilities Fund, be approved;

THAT the following appropriation be made from the Capital Infrastructure Reserve Fund to fund 2022 Phase 1 Capital Projects:

Capital Infrastructure Reserve Fund	
Asset Preservation	
Facilities Projects	420,000
Grounds and Parks	837,815
Health & Safety	
Grounds and Parks	80,000
Innovation	
Equipment	32,230
IT Hardware and Software	74,000
Regular Asset Maintenance	
Grounds and Parks	285,000
Transportation Infrastructure	3,596,312

Strategic Investment

Grounds and Parks	185,000
Capital Infrastructure Reserve Fund Total	5,510,357

and that these funds be available until December 31, 2023, and any funds unused at that time be returned to the Capital Infrastructure Reserve Fund, be approved;

THAT the following appropriations be made from the Capital Equipment Reserve Fund to fund 2022 Phase 1 Capital Projects:

Capital Equipment Reserve Fund	
Asset Preservation	
Equipment	398,235
Health & Safety	
Equipment	59,020
Innovation	
Equipment	412,947
Regular Asset Maintenance	
Equipment	278,542
Fleet - Vehicle and Heavy Duty Equipment	2,185,882
IT Hardware and Software	615,000
Strategic Investment	
Equipment	78,500
Grounds and Parks	10,000
IT Hardware and Software	100,000
Capital Equipment Reserve Fund Total	4,138,126

and that these funds be available until December 31, 2023, and any funds unused at that time be returned to the Capital Equipment Reserve Fund, be approved;

THAT the following appropriations be made from the Public Art Reserve Fund to fund the 2022 Phase 1 Capital Project:

Public Art Reserve Fund	
Community Asset Investments	
Public Art for Police Services Municipal Hall Building	25,000
Public Art Reserve Fund Total	25,000

and that these funds be available until December 31, 2023, and any funds unused at that time be returned to the Public Art Reserve Fund, be approved;

THAT the following appropriation be made from the Water Reserve Fund to fund 2022 Capital Projects:

Water Reserve Fund	
Water Utility Capital Program	7,854,031
Water Reserve Fund Total	7,854,031

and that these funds be available until December 31, 2023, and any funds unused at that time be returned to the Water Reserve Fund, be approved; and

THAT the following appropriations be made from the Sewer and Drainage Reserve Fund to fund 2022 Capital Projects:

Sewer and Drainage Reserve Fund	
Sewer and Drainage Utility	
Sanitary Capital Program	6,491,277
Storm Capital Program	5,380,000
Sewer and Drainage Reserve Fund Total	11,871,277

and that these funds be available until December 31, 2023, and any funds unused at that time be returned to the Sewer and Drainage Reserve Fund, be approved.

1.0 Purpose

The purpose of this report is to seek Council’s approval on the following bylaws:

- Five-Year Financial Plan Bylaw, No. 5185, 2022 (**Appendix A**)
- Parkland Development Cost Charge Reserve Fund Expenditure Bylaw No. 5186, 2022 (**Appendix B**)

And to obtain Council’s authorization to finance the District’s 2022 capital project plan (**Appendix C**), by expending funds from the following statutory reserves for Phase 1:

1. Capital Facilities Fund;
2. Capital Infrastructure Reserve Fund;
3. Capital Equipment Reserve Fund;
4. Water Reserve Fund; and
5. Sewer and Drainage Reserve Fund.

The first three funds are Asset Levy Reserve funds, the last two are Utility funds which are funded through the utility rates.

2.0 Executive Summary

The Five-Year Financial Plan incorporates the budgets from all of the District of West Vancouver (“District”)’s funds – General Fund, Utility Funds (Water, Sewer and Drainage, Solid Waste), Golf Fund and Cemetery Fund.

It is the General Fund which determines the property tax rate. The approved tax levy increases for 2022 include a 1.79% Operating Levy increase to fund the net increase in operating costs of the District, an Asset Levy increase of 1.00% to address deferred maintenance and a new Environmental Levy of 1.50% to fund programs that support the protection of our natural environment and to reduce our impact on it.

Years 2023 to 2026 of the Five-Year Financial Plan incorporate estimated collective agreement increases for labour costs and inflationary impacts for non-labour costs. The increased costs are offset by anticipated incremental revenue from investments due to rising interest rates and by increases in the District’s fees and charges.

The Utility Funds (Water, Sewer and Drainage, Solid Waste) and Other Funds (Golf, Cemetery) are stand-alone business entities that engage in specific services and have their own revenues, expenditures, and reserves to fully fund their operations and capital program. The 2022 rates for services provided by these funds were approved by Council on December 13, 2021.

The capital budget for each of the funds is included in the Five-Year Financial Plan. The funding for capital projects comes from various sources including, but not limited to, asset reserves, community amenity contributions, development cost charges, internal or external borrowing and external sources (donations, grants). Projects identified to be funded from statutory reserves require a Council bylaw or resolution to authorize the expenditure of funds.

For the 2022 capital budget, approvals are required for the appropriations from the Parkland Development Cost Charge Reserve Fund, Asset Reserves (Capital Facilities Fund, Capital Infrastructure Reserve Fund, Capital Equipment Reserve Fund), Public Art Reserve, Water Reserve Fund, and Sewer and Drainage Reserve Fund.

3.0 Legislation/Bylaw/Policy

Section 165 of the Community Charter requires that each municipality has a five-year financial plan authorized by bylaw. The financial plan must be approved by Council before the annual property tax bylaw is adopted. The annual property tax bylaw must be approved by May 15 of each year.

All capital projects to be funded must be included in the District’s Five-Year Financial Plan. In addition, projects to be funded from development cost charge reserve funds require Council’s approval of an expenditure

bylaw to use the funds. Implementation, collection and expenditure of Development Cost Charge (DCC) funds are governed by Part 14, Division 19 of the Local Government Act. Section 566 states:

Use of Development Cost Charges

566 (2) Money in development cost charge reserve funds, together with interest on it, may be used only for the following:

(a) to pay the capital costs of providing, constructing, altering or expanding sewage, water, drainage, and highway facilities, other than off-street parking, that relate directly or indirectly to the development in respect of which the charge was collected;

(b) to pay the capital costs of

(i) acquiring park land or reclaiming land as park land, or

(ii) providing fencing, landscaping, drainage and irrigation, trails, restrooms, changing rooms and playground and playing field equipment on park land,

subject to the restriction that the capital costs must relate directly or indirectly to the development in respect of which the charge was collected;

566 (3) Authority to make payments under subsection (2) must be authorized by bylaw.

567 (6) Despite section 566 (2) [use of money in development cost charge reserve fund], interest earned on money in the park land development cost charge reserve fund may be used by the local government to provide for fencing, landscaping, drainage and irrigation, trails, restrooms and changing rooms, playground and playing field equipment on park land owned by the local government or owned by the Crown and managed by the local government.

The three Asset Levy Reserve Funds are special reserve funds established pursuant to Community Charter Section 188, and serve to segregate asset funding from operational funding. Use of the funds in the asset reserves requires a Council resolution to authorize expenditure as per the following asset reserve bylaws:

- Capital Facilities Fund Bylaw No. 4641, 2010
- Capital Infrastructure Reserve Fund Bylaw No. 4882, 2016
- Capital Equipment Reserve Fund Bylaw No. 4881, 2016

The following utility reserve bylaws also serve to segregate capital funding from operational funding in the utilities, and also require a Council resolution to authorize expenditures from the fund:

- Water Reserve Fund Bylaw No. 4864, 2015
- Sewer and Drainage Reserve Fund Bylaw No. 4865, 2015

4.0 Council Strategic Objective(s)/Official Community Plan

4.1 Strategic Objectives

The District of West Vancouver's ("District") five-year financial plan is developed based on Council's strategic goal of delivering municipal services efficiently. The financial plan provides high-level details on the resources required to continue the delivery of general services to the community in addition to carrying out Council's strategic plan.

4.2 Official Community Plan

The District's annual planning and budgeting process has been conducted in alignment with the Official Community Plan (OCP) as outlined in section 3.1 – financial planning process:

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

The proposed budget is consistent with the District's OCP, while also addressing priorities related to recovering from the COVID-19 pandemic.

The District's parks and fields are fundamental to supporting residents' recreational and social needs. The OCP sets out a framework for managing the valuable parks system in Section 2.7.1 below:

2.7.1 Maintain and care for the District's valuable parks and open spaces with the following values:

- a. Experience, appreciation, and understanding of the natural beauty, waterfront, watercourses and forests;
- b. Recognition of the uniqueness, diversity and fun of parks;
- c. Promotion and support of active living, health and social and spiritual well-being;
- d. Inclusiveness, accessibility and respect for all people;
- e. Welcoming atmosphere that fosters community interaction and involvement;
- f. Public safety and security;
- g. Prudent financial stewardship and management;
- h. Sustainability for future generations; and
- i. Parks as public land benefitting all people.

5.0 Financial Implications

Financial implications are discussed throughout the report.

6.0 Background

The District's Five-Year Financial Plan includes both the operating and capital budgets for the General Fund, Utility Funds (Water, Sewer and Drainage, Solid Waste), Golf Fund and Cemetery Fund. The plan shows the source of funds aligned with the use of funds. It is developed based upon Council's approved tax levy increases, fees and charges bylaw and utility fee rates for 2022.

The funding for capital projects comes from various sources including, but not limited to, asset reserves, community amenity contributions, development cost charges, internal or external borrowing and external sources (donations, grants).

Every source of funding is associated with a specific set of guiding principles and requirements with respect to the use of each fund. Certain regulations, applying primarily to statutory reserves, fall under Provincial legislation, and other requirements are determined by the District through bylaws, policies and procedures, the Official Community Plan and other guidelines.

The majority of the General Fund capital projects are funded by the asset reserves and each year a contribution is made to each of these statutory reserves from the annual Asset Levy. A Council resolution is required to authorize expenditure of funds from it. The Operational Reserve is also an asset reserve but does not require a Council resolution because it is not a statutory reserve created by a bylaw.

The financial plan also includes Utility Funds and there are two utility reserves, Water Reserve Fund and Sewer and Drainage Reserve Fund, which require Council resolution to authorize the expenditure of funds for capital projects. A portion of the annual utility rates are contributed to the respective utility capital reserves.

6.1 Previous Decisions

On February 14, 2022, during a regular Council meeting, Council received a presentation on the Proposed 2022 Operating and Capital Budgets recommending that the Operating Levy be supported at 1.79%, the Asset Levy at 1.00% and the Environmental Levy at 1.00%. After discussion, Council decided to increase the Environmental Levy to 1.50%.

Thus, at the February 14, 2022 regular meeting, Council passed the following resolutions:

THAT, as described in the report dated January 31, 2022 regarding Proposed 2022 Operating and Capital Budgets, the proposed 2022 Operating Levy increase of 1.79% be approved;

THAT, as described in the report dated January 31, 2022 regarding Proposed 2022 Operating and Capital Budgets, the proposed 2022 Asset Levy increase of 1.00% be approved; and

THAT, as described in the report dated January 31, 2022 regarding Proposed 2022 Operating and Capital Budgets, the proposed 2022 Environmental Levy increase of 1.50% be approved.

At the December 13, 2021 regular Council meeting, Council adopted the following bylaws to approve the 2022 rates for the Utility Funds:

THAT proposed “Waterworks Regulation Bylaw No. 4490, 2006, Amendment Bylaw No. 5151, 2021” be adopted;

THAT proposed “Sewer and Drainage Utility Fee Bylaw No. 4538, 2007, Amendment Bylaw No. 5152, 2021” be adopted; and

THAT proposed “Solid Waste Utility Bylaw No. 4740, 2012, Amendment Bylaw No. 5150, 2021” be adopted.

At the November 22, 2021 regular Council meeting, Council adopted the following bylaw to approve the 2022 fees and charges:

THAT proposed “Fees and Charges Bylaw No. 5136, 2021” be adopted.

7.0 Analysis

7.1 Discussion

General Fund

The General Fund is the fund in which property tax rates are determined. The objective for the 2022 budget and the Five-Year Financial Plan is to keep the tax rate increase for the operating budget at the lowest possible level by identifying and incorporating efficiencies in expenditures, and maximizing non-taxation revenues wherever possible.

District staff have worked together toward developing a minimum spending budget that reflects this goal. All operating increases have been kept at a minimum to only contain uncontrollable costs such as collective agreement increases, contractual obligations with external parties (such as E-Comm radio and dispatch services, IT software and hardware maintenance agreements) and externally driven cost increases (such as insurance premiums, utilities, and fuel).

The proposed Five-Year Financial Plan Bylaw No. 5185, 2022, **Appendix A**, incorporates an Operating Levy increase of 1.79% or \$1.4 million to fund the operating budget, an Asset Levy increase of 1.00 % or \$0.8 million to provide additional funding for deferred maintenance, and a new Environmental Levy of 1.50% or \$1.2 million to dedicate funds for climate change response, sustainability, and protecting the District’s natural resources.

The impact of the tax levy increases represents a \$280.00 increase to the average single family detached home assessed at \$3.67 million in West Vancouver and a \$123.00 increase to the average strata unit assessed at \$1.61 million.

Years 2023 to 2026 of the Five-Year Financial Plan incorporates estimated collective agreement increases for labour costs and inflationary impacts for non-labour costs. The incremental costs are offset by additional revenue expected from investments because of rising interest rates and slight increases in the District's fees and charges.

Utility Funds

Water Utility, Sewer and Drainage Utility and the Solid Waste Utility are stand-alone business entities that engage in specific services and have their own revenues, expenditures and reserves to fully fund their operations and capital program. A five-year financial plan was created for each of these funds and approved by Council as part of the 2022 rate setting process.

Other Funds

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

Capital Budget

The capital projects for all funds are included in the District's 2022-2026 Five-Year Financial Plan and it is based on asset management plans. The majority of the spending is to maintain and replace existing assets owned by the District. The available funding for all capital projects is built into the financial plan.

Capital funding is now a multi-stage process at the District utilizing a just-in-time funding methodology. This technique makes extensive use of phasing, and relies upon the availability of dedicated asset reserves, which can be drawn upon as needed, and provides significant advantages in terms of project budgeting, planning and delivery. Refer to **Appendix C** for a detailed list of 2022 capital projects by phases 1 and 2 along with associated funding sources.

Projects identified to be funded from statutory reserves require a Council bylaw or resolution to authorize the expenditure of funds.

The following 2022 phase 1 capital project is proposed to be funded using Parkland Development Cost Charge Reserve Funds:

Failing Trails and Trail Structures Replacement	\$450,000
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The unappropriated balance in the Parkland Development Cost Charge Reserve Fund as of March 3, 2022 is shown below:

	Principal	Interest	Total
Parks – Major <i>(other than Ambleside Waterfront and Local)</i>	\$6,032,257	\$1,268,406	\$7,300,663
Parks - Local	\$6,974,156	\$336,264	\$7,310,421
	\$13,006,413	\$1,604,670	\$14,611,084

Parks funds are set out separately as to principal and interest, as section 567 (6) allows the interest on Parkland funds to be used in the community generally, regardless of the specific park definitions that restrict the principal.

There is sufficient funding in the Parkland DCC reserve funds to allow the appropriation of \$450,000 for the following proposed 2022 expenditure.

Failing Trails and Trail Structures Replacement Appropriation

From Parks - Major Interest	\$130,000
From Parks - Local Interest	\$320,000
Total Expenditures from DCC Reserve Funds	\$450,000

See **Appendix B** for the Parkland Development Cost Charge Reserve Fund Expenditure Bylaw No. 5186, 2022.

Projects identified to be funded from the statutory reserves require a Council resolution to authorize the expenditure of funds. The breakdown below shows the total requested to be appropriated from statutory reserves by fund.

2022 Phase 1 Capital Project – Statutory Reserves

General Fund

Capital Facilities Fund	\$2.90 million
Capital Infrastructure Reserve Fund	\$5.51 million
Capital Equipment Reserve Fund	\$4.14 million
Public Art Reserve	<u>\$0.02 million</u>
	\$12.57 million

Water Utility Fund

Water Reserve Fund	\$7.85 million
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Sewer and Drainage Utility Fund

Sewer and Drainage Reserve Fund	\$11.87 million
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A list of the 2022 phase 1 capital projects to be funded from these reserves is attached as **Appendix D**.

7.2 Sustainability

The investments supported by the 2022-2026 Financial Plan are key to the long-term sustainability of the District as a community.

Particularly in terms of the Asset Levy and Environmental Levy, the District needs to focus on investing in the long-term viability of its assets

and natural capital assets so that municipal services continue to be provided in a sustainable manner while at the same time protecting its natural resources.

7.3 Public Engagement and Outreach

Given the current conditions and constraints associated with COVID-19 safety measures, public engagement was conducted through a broad range of online platforms.

Two virtual public budget information meetings were hosted on January 25 and 26 to inform residents about the proposed 2022 budget and how the budget and property assessments would impact municipal taxes. Each meeting concluded with a question and answer portion and following the two sessions, questions and answers were published on the District's website in addition to the recording of the presentation.

An online budget forum through the District's engagement tool, westvancouverITE, was provided to the public to share comments and ask questions. Where appropriate, questions and staff responses were posted on the District's website for the public to read.

In June 2022, the District will publish a comprehensive "Five-Year Financial Plan 2022-2026" (the Budget Book), containing all of the detailed information in the Plan along with statistical analysis and policy information.

If adopted, this bylaw will be posted on the District's website.

8.0 Options

8.1 Recommended Option

Staff recommend that the proposed Five-Year Financial Plan Bylaw No. 5185, 2022, Parkland Development Cost Charge Reserve Fund Expenditure Bylaw No. 5186, 2022 and 2022 Phase 1 Capital Projects be approved.

8.2 Considered Options

Consideration of the proposed bylaws could be deferred if requests for further information were received by staff. Council may also wish to defer or delete the funding for particular capital projects.

In this case, an appropriate course of action would be to refer to **Appendix C** to obtain the project name and then put forward the following motion or motions:


THAT Project name (insert the project name) with a budget request of (insert requested amount) be removed from the appropriations resolution. If appropriate, staff may then bring back further information on the project or projects, and Council may authorize funding at that time.

9.0 Conclusion

Adoption of a Five-Year Financial Plan bylaw by Council is required before the annual property tax bylaw is adopted. The annual property tax bylaw must be approved by May 15 of each year.

The proposed development cost charge expenditure bylaw provides an appropriation to fund eligible works in capital projects to be undertaken in 2022. There is sufficient funding in the DCC reserve fund to allow for this appropriation.

Staff recommend that the appropriations for the 2022 Phase 1 Capital Projects be approved so that asset maintenance work may be performed.

Author: 

Chrystal Boy, Manager, Financial Planning

Concurrence 

Isabel Gordon, Director, Financial Services

Appendices:

Appendix A: Five-Year Financial Plan Bylaw No. 5185, 2022

Appendix B: Parkland Development Cost Charge Reserve Fund Expenditure Bylaw No. 5186, 2022

Appendix C: 2022 General Fund Capital Program Summary – Phase 1 and Phase 2

Appendix D: 2022 Phase 1 Capital Projects Funded from Statutory Reserves



District of West Vancouver

Five-Year Financial Plan Bylaw No. 5185, 2022

Effective Date:

District of West Vancouver

Five-Year Financial Plan Bylaw No. 5185, 2022

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District of West Vancouver

Five-Year Financial Plan Bylaw No. 5185, 2022

A bylaw to approve the Five-Year Financial plan for the years 2022-2026.

WHEREAS the Council of The Corporation of the District of West Vancouver deems it expedient to provide for a Five-Year Financial Plan for the period 2022-2026 inclusive;

NOW THEREFORE, the Council of The Corporation of the District of West Vancouver enacts as follows:

Part 1 Citation

- 1.1 This bylaw may be cited as Five-Year Financial Plan Bylaw No. 5185, 2022.

Part 2 Severability

- 2.1 If a portion of this bylaw is held invalid by a Court of competent jurisdiction, then the invalid portion must be severed and the remainder of this bylaw is deemed to have been adopted without the severed section, subsection, paragraph, subparagraph, clause or phrase.

Part 3 Previous Bylaw Repeal

- 3.1 Five-Year Financial Plan Bylaw No. 5111, 2021 (adopted on March 8, 2021) and the following amendment bylaw is hereby repealed:

Amendment Bylaw	Effective Date
Bylaw No. 5154, 2021	November 8, 2021

Five-Year Financial Plan Bylaw No. 5185, 2022

Part 4 Five-Year Financial Plan Bylaw

4.1 Property Tax Distribution

A 1.79% increase will be applied equally to all property classes. In support of the approved Asset Levy and Environmental Levy, an additional 2.50% increase will be applied to property classes 1 and 6, for a total of 4.29% increase to those classes.

4.2 Five-Year Financial Plan

The Council hereby adopts the Five-Year Financial Plan for the years 2022-2026 inclusive, for each year of the plan, as set out in Schedules A and B, attached to this bylaw and forming a part thereof, as follows:

- Schedule A – Consolidated Five-Year Financial Plan for Years 2022-2026
- Schedule B – Revenue/Tax Distribution: Objectives and Policies

Schedules

- Schedule A – Consolidated Five-Year Financial Plan for Years 2022-2026
- Schedule B – Revenue/Tax Distribution: Objectives and Policies

READ A FIRST TIME on

READ A SECOND TIME on

READ A THIRD TIME on

ADOPTED by the Council on

Mayor

Corporate Officer

Five-Year Financial Plan Bylaw No. 5185, 2022

Schedule A – Consolidated Five-Year Financial Plan for Years 2022-2026

	Five-Year Financial Plan (\$000's)				
	2022	2023	2024	2025	2026
REVENUE					
General Taxation	84,698	88,361	92,496	96,739	101,071
Parcel Taxes	6	3	-	-	-
Fees and Charges	63,434	67,477	71,709	77,177	82,640
Licences and Permits	7,902	8,218	8,465	8,634	8,807
Other Revenue	11,440	11,413	11,612	11,725	11,865
Government Grants	1,257	1,258	1,267	1,067	1,067
External Contributions & Partnerships	979	170	170	170	170
Land Sales	250	1,000	1,000	1,000	1,000
Transit Reimbursement	20,131	20,635	21,101	21,523	21,954
Business Improvement Area Levy	500	500	500	500	500
Levies Other Governments	78,750	83,000	87,000	91,000	96,000
	269,347	282,036	295,319	309,536	325,074
Transfers from Reserves					
Asset Reserves	15,723	16,917	14,196	16,124	14,194
Land Reserve	40	-	-	-	-
Endowment Fund	1,324	1,324	1,324	1,324	1,324
Other Reserves	10,864	6,702	6,789	7,624	7,358
Development Cost Charges	736	1,050	600	875	150
Water Reserves	5,467	819	819	815	654
Sewer Reserves	24,022	15,489	15,661	15,988	16,343
Solid Waste Reserve	1,565	999	655	493	439
Cemetery Development Reserve	130	-	-	-	-
Golf Development Fund	44	-	-	-	-
Prior Year Committed Funds	29,275	-	-	-	-
Provisional Reserve Transfers	67,679	64,039	63,968	63,018	64,516
	156,869	107,338	104,010	106,260	104,979
	426,216	389,374	399,329	415,795	430,053

Five-Year Financial Plan Bylaw No. 5185, 2022

	Five-Year Financial Plan (\$000's)				
	2022	2023	2024	2025	2026
EXPENDITURE					
General Government	33,440	31,149	32,006	32,789	33,592
Public Safety	37,803	39,109	40,411	41,701	43,034
Engineering and Transportation	6,736	6,939	7,127	7,296	7,471
Planning and Development Services	6,980	7,213	7,445	7,676	7,915
Recreation and Library	26,608	27,517	28,396	29,241	30,112
General Fund Capital	18,115	18,137	14,966	17,919	14,914
General Fund Prior Year Approved Work in Progress	29,275	-	-	-	-
General Fund Provision for Reserve Expenditures	65,423	61,820	61,947	61,190	62,547
Cemetery	2,644	2,535	2,441	2,271	2,271
Golf	1,846	1,826	1,847	1,868	1,890
Transit	20,131	20,635	21,101	21,523	21,954
Water	23,656	18,993	20,555	22,221	23,798
Sewer	47,352	41,290	44,230	47,673	49,860
Solid Waste	5,371	5,097	5,044	5,102	5,256
Business Improvement Area Levy	500	500	500	500	500
Levies Other Governments	78,750	83,000	87,000	91,000	96,000
	404,630	365,759	375,016	389,970	401,112
Debt Service					
Debt Principal	1,036	1,036	1,036	737	643
Debt Interest	1,054	1,054	987	919	810
	2,091	2,091	2,023	1,656	1,453
Transfers to Reserves					
Asset Reserves	12,393	13,193	13,993	14,793	15,593
Endowment Fund	452	453	463	472	481
Land Reserve	94	1,000	1,000	1,000	1,000
Water Reserves	2,023	1,888	1,646	1,656	1,511
Sewer Reserves	1,102	271	(292)	186	1,872
Cemetery Development Reserve	145	73	1	14	192
Other Transfers	3,285	4,646	5,479	6,048	6,839
	19,495	21,525	22,290	24,170	27,488
	426,216	389,374	399,329	415,795	430,053
SURPLUS/SHORTFALL					
	-	-	-	-	-

Schedule B – Revenue/Tax Distribution: Objectives and Policies

The *Community Charter* requires, as part of the consideration and adoption of the five-year financial plan, the disclosure of municipal objectives and policies regarding each of the following:

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

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

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

Fund Structure

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

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

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

Five-Year Financial Plan Bylaw No. 5185, 2022

Solid Waste Fund administers the garbage and recycling contracts on a user-pay basis.

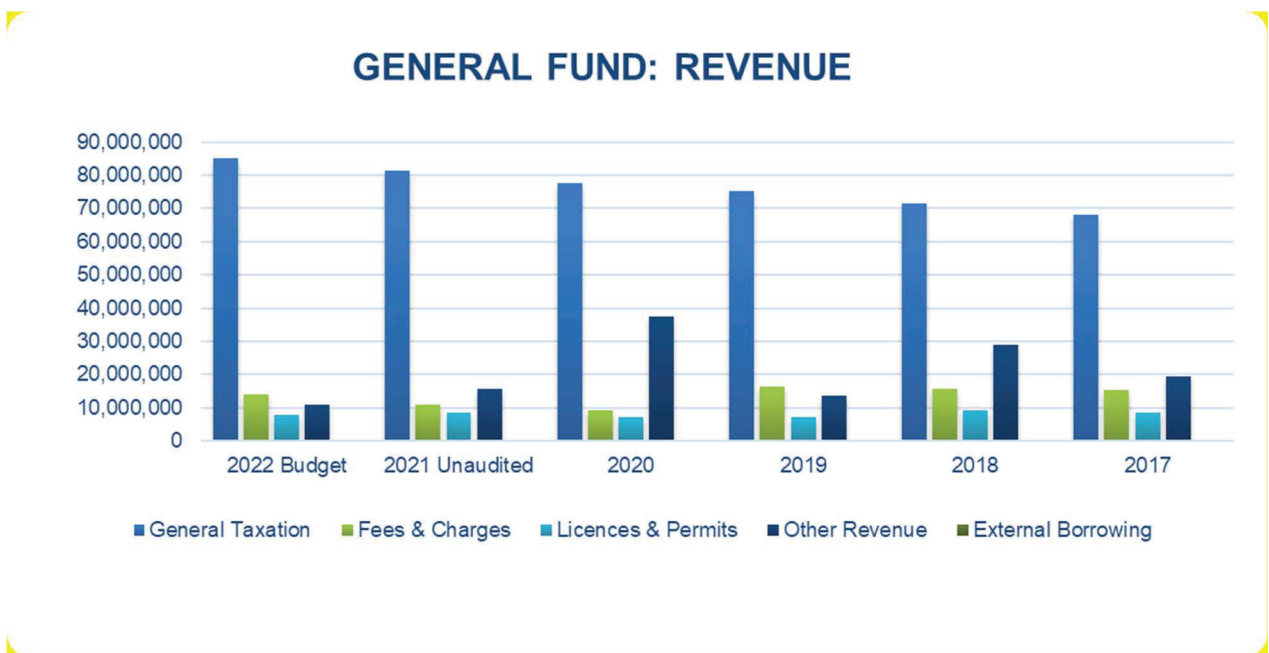
Other stand-alone funds include the Cemetery Fund, the Golf Fund and the Blue Bus Transit operation.

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

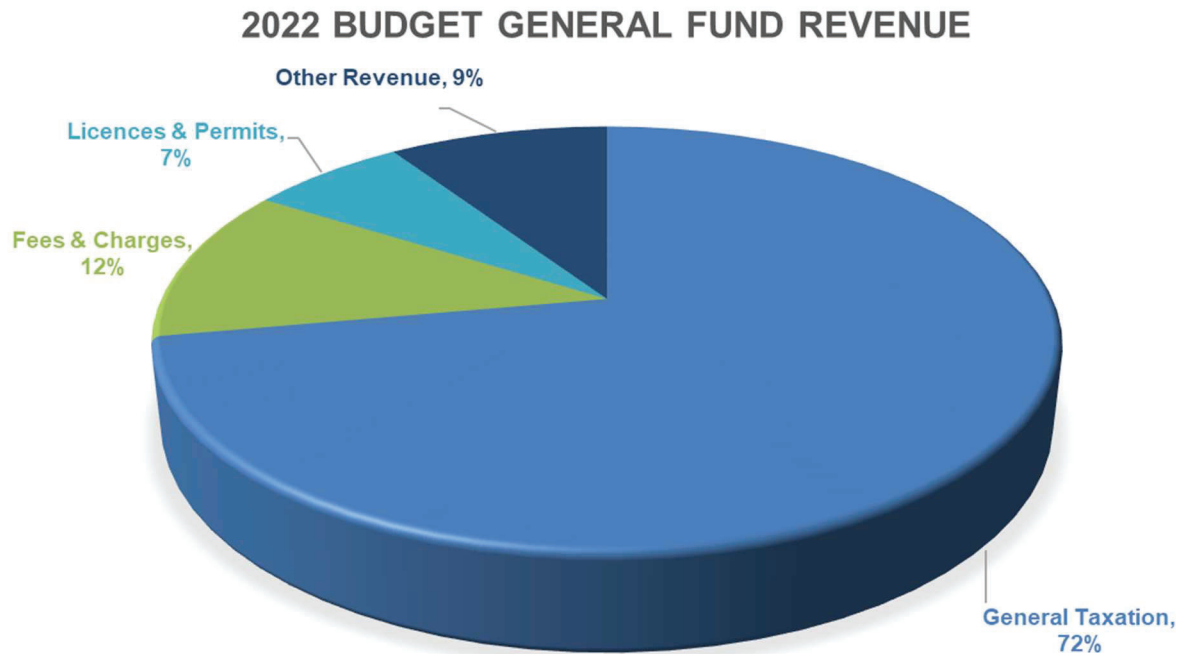
Ambleside Par 3 and Gleneagles Golf Course are self-contained businesses that ordinarily generate a bottom line sufficient to fund golf course operations from the Golf Fund. The Blue Bus service is operated on a contract basis for TransLink, which sets service levels, establishes budgets and reimburses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

Revenue Sources

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



Five-Year Financial Plan Bylaw No. 5185, 2022



All revenue sources are reviewed annually for potential rate adjustments. In the current budget, expected revenues have been adjusted to reflect a recovery from the pandemic. In the case of sewer, water and solid waste utilities, annual user rates are established to cover all operating, capital and debt service costs.

Property Taxation

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

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

The increase in general taxation since 2015 has been primarily due to the implementation of an Asset Levy for maintenance of the District's capital assets. The current budget incorporates a 1.79% operational tax rate increase, a 1.00% increase to the Asset Levy, and the introduction of a 1.50% Environmental Levy.

Permissive Tax Exemptions

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

Five-Year Financial Plan Bylaw No. 5185, 2022

Current policy allows for exemptions only for:

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

Permissive tax exemptions for 2022 were approved by Council in October 2021. The amount of taxation shifted due to permissive exemptions granted in 2022 is estimated at \$319,400.



District of West Vancouver

**Parkland Development Cost Charge
Reserve Fund Expenditure
Bylaw No. 5186, 2022**

Effective Date:

District of West Vancouver

Parkland Development Cost Charge Reserve Fund Expenditure Bylaw No. 5186, 2022

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District of West Vancouver

Parkland Development Cost Charge Reserve Fund Expenditure Bylaw No. 5186, 2022

A bylaw to authorize expenditures from the Parkland Development Cost Charge Reserve Fund.

WHEREAS the Council of The Corporation of the District of West Vancouver deems it expedient to provide for the expenditure of funds from the Parkland Development Cost Charge Reserve Fund;

NOW THEREFORE, the Council of The Corporation of the District of West Vancouver enacts as follows:

Part 1 Citation

- 1.1 This bylaw may be cited as Parkland Development Cost Charge Reserve Fund Expenditure Bylaw No. 5186, 2022.

Part 2 Severability

- 2.1 If a portion of this bylaw is held invalid by a Court of competent jurisdiction, then the invalid portion must be severed and the remainder of this bylaw is deemed to have been adopted without the severed section, subsection, paragraph, subparagraph, clause or phrase.

Part 3 Unappropriated Balance

- 3.1 As of March 3, 2022, the following balances in the Parkland Development Cost Charge Reserve Fund were unappropriated:

- 3.1.1 Unappropriated balances:

	Principal	Interest	Total
Parks – Major <i>(other than Ambleside Waterfront and Local)</i>	\$ 6,032,257	\$ 1,268,406	\$ 7,300,663
Parks - Local	\$ 6,974,156	\$ 336,264	\$ 7,310,421
	\$ 13,006,413	\$ 1,604,670	\$ 14,611,084

Parkland Development Cost Charge Reserve Fund Expenditure
Bylaw No. 5186, 2022

2

Part 4 Use of Funds

- 4.1 The following capital expenditure for failing trails and trail structures replacement is qualified to be funded using the Parkland Development Cost Charge Reserve Fund, and it is therefore deemed to be desirable to appropriate \$450,000 in funding as indicated:

Failing Trails and Trail Structures Replacement Appropriation

From Parks - Major Interest	\$ 130,000
From Parks - Local Interest	\$ 320,000
Total Expenditures from DCC Reserve Funds	\$ 450,000

- 4.2 Should any of the above amounts remain unexpended after the expenditures hereby authorized have been made, any unexpended balance shall be returned to the credit of the Parkland Development Cost Charge Reserve Fund.

READ A FIRST TIME on [Date]

READ A SECOND TIME on [Date]

READ A THIRD TIME on [Date]

ADOPTED by the Council on [Date].

Mayor

Corporate Officer

2022 General Fund Capital Program Summary

	Capital Facilities Fund	Capital Infrastructure Reserve Fund	Capital Equipment Reserve Fund	Operational Reserve	External Sources / Donations	Development Cost Charges	Gas Tax Fund	Public Art Reserve Fund	Archives Reserve Fund	Total
PHASE 1 - 2022 CAPITAL PROJECTS										
Regular Asset Maintenance		3,665,000	2,767,463	300,600	484,600					7,217,663
Strategic Investment	210,000	185,000	188,500		103,500					687,000
Health & Safety	40,000	80,000	59,020	32,325	20,475					231,820
Asset Preservation	2,650,919	1,257,815	398,235	25,000	76,803	736,000	262,504	25,000	7,000	5,439,276
Innovation		74,000	242,530	50,000	196,846					563,376
Total	2,900,919	5,261,815	3,655,748	407,925	882,224	736,000	262,504	25,000	7,000	14,139,135
PHASE 1 - 2020 APPROVED CAPITAL PROJECTS										
Regular Asset Maintenance		216,312	311,961							528,273
Innovation		32,230	170,417							202,647
Total		248,542	482,378							730,920
NOTE: The projects were approved in the 2020 budget with funds from the Asset Reserves made available until December 31, 2021. However due to COVID-19 pandemic delays and supply chain issues, these projects could not be completed by December 31, 2021 and funds need to be appropriated from the reserves again.										
Total Phase 1	2,900,919	5,510,357	4,138,126	407,925	882,224	736,000	262,504	25,000	7,000	14,870,055
PHASE 2 - 2022 CAPITAL PROJECTS										
Regular Asset Maintenance		1,145,000	290,050	197,100	6,750					1,638,900
Strategic Investment			400,000							400,000
Health & Safety				90,000	90,000					180,000
Asset Preservation	1,374,330						382,496			1,756,826
Total Phase 2	1,374,330	1,145,000	690,050	287,100	96,750		382,496			3,975,726
Grand Total	4,275,250	6,655,357	4,828,176	695,025	978,974	736,000	645,000	25,000	7,000	18,845,782

2022 Phase 1 Funded Capital Projects

Project Category / Strategic Goal / Project Name	Capital Facilities Fund	Capital Infrastructure Reserve Fund	Capital Equipment Reserve Fund	Operational Reserve	External Sources / Donations	Development Cost Charges	Gas Tax Fund	Public Art Reserve Fund	Archives Reserve Fund	Total
Asset Preservation	2,650,919	1,257,815	398,235	25,000	76,803	736,000	262,504	25,000	7,000	5,439,276
Municipal Services	2,650,919	1,257,815	398,235	25,000	76,803	736,000	262,504	25,000	7,000	5,439,276
Automated Material Handling (AMH) Bin Replacement			14,000							14,000
Automated Material Handling (AMH) Upgrade			75,000							75,000
Clerk's Correspondence Project									5,000	5,000
Collections - Core			309,235							309,235
Community Wildfire Protection Plan (CWPP) Recommendation Implementation					76,803					76,803
Failing Park Infrastructure Replacement		90,000								90,000
Failing Trails and Trail Structures Replacement						450,000				450,000
Film Digitization Project								2,000		2,000
Gleneagles Parking Lot Resurfacing		420,000								420,000
Multi-Year Capital Renewal Plan - Ambleside Park Lock Up	46,734									46,734
Multi-Year Capital Renewal Plan - Fire Hall # 1							105,280			105,280
Multi-Year Capital Renewal Plan - Fire Hall # 3 - Caulfield							157,224			157,224
Multi-Year Capital Renewal Plan - Fire Hall # 4 - British Properties	185,814									185,814
Multi-Year Capital Renewal Plan - Hugo Ray Park Caretaker Residence & Washroom	155,551									155,551
Multi-Year Capital Renewal Plan - Ice Arena	26,546									26,546
Multi-Year Capital Renewal Plan - Memorial Library	312,843									312,843
Multi-Year Capital Renewal Plan - West Vancouver Aquatic Centre	51,191									51,191
Multi-Year Capital Renewal Plan - West Vancouver Community Centre	327,240									327,240
Municipal Hall Seismic Upgrade and Renewal	1,500,000									1,500,000
Park Drainage & Irrigation Replacement		80,000								80,000
Public Art for Police Services Municipal Hall Building								25,000		25,000
Replace Dundarave Lifeguard Safety Building Replacement	45,000									45,000
Sport Field Drainage & Irrigation Replacement						286,000				286,000
Sports Court Replacement		192,815								192,815
Sports Field Lights, Fencing and Backstop Replacements		100,000								100,000
Storm Damage		210,000								210,000
Trail Signage Replacement				25,000						25,000
Waterfront Park Pier Repairs & Replacements		165,000								165,000
Health & Safety	40,000	80,000	59,020	32,325	20,475					231,820
Municipal Services	40,000	80,000	59,020	25,500						204,520
Gleneagles Community Centre Weight Room Equipment Replacement			59,020							59,020
Golf Course Safety Netting, Fencing & Pathway Replacement		30,000								30,000
Install Storage Room in Parkade for Police Services	40,000									40,000
Medical Equipment				25,500						25,500
Slope Stabilization along Seaview Trail		50,000								50,000
Social Well-being				6,825	20,475					27,300
Seniors' Activity Centre - Safe Outdoor Gathering Space				6,825	20,475					27,300
Innovation		106,230	412,947	50,000	196,846					766,023
Climate Change & Nature			242,530							242,530
Electric Vehicle Charging Stations			242,530							242,530
Municipal Services		106,230	170,417	50,000	196,846					523,493
Asset Management Dashboards		30,000								30,000
Collections - Enhanced					196,846					196,846
Data Acquisition - 2022 Orthophotos and 2022 Bare Earth Light Detection And Ranging (LiDAR)		44,000								44,000
JDE - Maintenance Connection Asset Management				50,000						50,000
*2020 Approved Project – Electric Vehicle Charging Infrastructure Study		32,230								32,230
*2020 Approved Project – Electric Vehicle Charging Stations			170,417							170,417
Regular Asset Maintenance		3,881,312	3,079,424	300,600	484,600					7,745,936
Mobility		3,380,000	100,000		435,000					3,915,000
Active Transportation Infrastructure		620,000			385,000					1,005,000
Bridge & Structural Infrastructure		270,000								270,000
End-user hardware and software			100,000							100,000
Roads & Pavement Infrastructure		2,440,000								2,440,000
Transit Related Road Improvements Program (TRRIP)		50,000			50,000					100,000
Municipal Services		501,312	2,979,424	300,600	49,600					3,830,936

Project Category / Strategic Goal / Project Name	Capital Facilities Fund	Capital Infrastructure Reserve Fund	Capital Equipment Reserve Fund	Operational Reserve	External Sources / Donations	Development Cost Charges	Gas Tax Fund	Public Art Reserve Fund	Archives Reserve Fund	Total
Aquatic Centre Weight Room Equipment Replacement			129,600							129,600
Emergency Meal Replacements				5,400						5,400
Firearm and Ballistic Equipment Evergreening Project				95,000						95,000
Furniture Renewal			75,000							75,000
Idle Reduction Technology for Engine			30,000							30,000
Information Technology - Evergreening Project			65,000							65,000
IT infrastructure replacement and additions			450,000							450,000
Kiosks and Interpretive Signage Replacement		40,000		10,000						50,000
Ongoing Capital - Police Kit & Clothing (Uniforms)				85,000						85,000
Parking Area and Road Replacement		185,000								185,000
Personal Protective Equipment				53,600						53,600
Replace 2003 Workman 4200-4WD Toro Unit GL37			53,500		1,500					55,000
Replace 2004 Toro Greensmaster Unit GL42			105,000		5,000					110,000
Replace 2006 Ford E-450 Bus Unit R050			158,000		2,000					160,000
Replace 2006 GMC Dump with Crane Unit P019			240,000		10,000					250,000
Replace 2009 GMC Savana Service Van P016			98,000		2,000					100,000
Replace 2010 Ford E-250 Van Unit M043			99,000		1,500					100,500
Replace 2010 Freightliner Tandem Unit M008			315,000		15,000					330,000
Replace 2010 Toro 3500D Mower Unit P054			58,000		2,000					60,000
Replace 2011 Toro 3505-D Ride-on Mower Unit P050			57,500		2,500					60,000
Replace 2011 Trailer Unit M044			11,400		600					12,000
Replace 2013 GMC Yukon - Admin Unit V083			108,000		2,500					110,500
Replace 2016 Ford Explorer Interceptor Unit V021			97,500		2,500					100,000
Replace 2018 Chevrolet Tahoe Unit V001			97,500		2,500					100,000
Replace Fire Tower Truck Unit F041			134,463							134,463
Respiratory Protection Equipment				51,600						51,600
Shop Tools - Hoist			25,000							25,000
Structural Protection Unit Type II			185,000							185,000
Utility Terrain Vehicle and Trailer			75,000							75,000
Water Features Replacement		60,000								60,000
*2020 Approved Project – Replace Fire Tower Truck. Unit F041			304,419							304,419
*2020 Approved Project – Structural Protection Unit Type II			7,542							7,542
*2020 Approved Project – Road Improvements - 31st Westmount: Five Creeks Flood Protection		216,312								216,312
Strategic Investment	210,000	185,000	188,500		103,500					687,000
Municipal Services	30,000		178,500							208,500
E-Comm Transition to Transit Police Call Center			100,000							100,000
Police Community Services and Freedom of Information (FOI) Office Renovation	30,000									30,000
Special Event Equipment Replacement			78,500							78,500
Social Well-being	180,000	185,000	10,000		103,500					478,500
Demolition of Ambleside Equipment Storage and Pump House	180,000									180,000
Indigenous Signage			10,000							10,000
Seniors' Activity Centre (SAC) Fabric Arts Renovation					62,500					62,500
Seniors' Activity Centre (SAC) Learning Studio Renovation					41,000					41,000
Trail Partnership With Recreational Trail Groups		185,000								185,000
Total Phase 1	2,900,919	5,510,357	4,138,126	407,925	882,224	736,000	262,504	25,000	7,000	14,870,055

* These projects were approved in the 2020 budget with funds from the Asset Reserves made available until December 31, 2021. However due to COVID-19 pandemic delays and supply chain issues, these projects could not be completed by December 31, 2021 and funds need to be appropriated from the reserves again.

2022 Phase 2 Funded Capital Projects

Project Category / Strategic Goal / Project Name	Capital Facilities Fund	Capital Infrastructure Reserve Fund	Capital Equipment Reserve Fund	Operational Reserve	External Sources / Donations	Development Cost Charges	Gas Tax Fund	Public Art Reserve Fund	Archives Reserve Fund	Total
Asset Preservation	1,374,330						382,496			1,756,826
Municipal Services	1,374,330						382,496			1,756,826
Multi-Year Capital Renewal Plan - Ambleside Fieldhouse & Washroom	28,422									28,422
Multi-Year Capital Renewal Plan - Dundarave Park Concession & Washroom	46,379									46,379
Multi-Year Capital Renewal Plan - Fire Hall # 1							174,703			174,703
Multi-Year Capital Renewal Plan - Fire Hall # 2 - Gleneagles Public Safety Building	130,782						82,767			213,549
Multi-Year Capital Renewal Plan - Fire Hall # 3 - Caulfield							125,026			125,026
Multi-Year Capital Renewal Plan - Fire Hall # 4 - British Properties	160,085									160,085
Multi-Year Capital Renewal Plan - Gertrude Lawson Museum and Archives	102,328									102,328
Multi-Year Capital Renewal Plan - Gleneagles Golf Clubhouse	95,527									95,527
Multi-Year Capital Renewal Plan - Seniors Activity Centre	148,710									148,710
Multi-Year Capital Renewal Plan - West Vancouver Aquatic Centre	616,714									616,714
Multi-Year Capital Renewal Plan - Whytecliff Park Concession	45,383									45,383
Health & Safety				90,000	90,000					180,000
Climate Change & Nature				90,000	90,000					180,000
Community Wildfire Plan Implementation				90,000	90,000					180,000
Regular Asset Maintenance		1,145,000	290,050	197,100	6,750					1,638,900
Mobility		1,145,000	50,000		0					1,195,000
Active Transportation Infrastructure		50,000			0					50,000
Bridge & Structural Infrastructure		500,000								500,000
End-user hardware and software			50,000							50,000
Roads & Pavement Infrastructure		150,000								150,000
Transportation Support Infrastructure		445,000								445,000
Municipal Services			240,050	197,100	6,750					443,900
Auto Extrication Equipment				14,100						14,100
Digital Vehicular Repeater System Visual Indicators				17,000						17,000
Fire Hose & Nozzle Equipment				100,000						100,000
Replace 2003 John Deere Progator Unit A004			28,500		1,500					30,000
Replace 2008 Honda Fit Unit L001			54,000		1,000					55,000
Replace 2011 Smithco Greens Roller Unit GL01			34,000		1,000					35,000
Replace 2012 Ford Fusion Unit M050			78,500		1,500					80,000
Replace 3 Point Fertilizer Spreader			8,250		250					8,500
Shop Tools - Vehicle Scanner			18,000		500					18,500
Technical Rescue Equipment				66,000						66,000
Wildland Trailer Replacement					1,000					1,000
Wildland Trailer Replacement			18,800							18,800
Strategic Investment			400,000							400,000
Municipal Services			400,000							400,000
Application Software Upkeep & Enhancements			350,000							350,000
Digital Evidence Management System Build-up			50,000							50,000
Total Phase 2	1,374,330	1,145,000	690,050	287,100	96,750		382,496			3,975,726

2022 Phase 1 Capital Projects Funded from Statutory Reserves - General Fund

	Capital Facilities Fund	Capital Infrastructure Reserve Fund	Capital Equipment Reserve Fund	Public Art Reserve	Total
Capital Facilities Fund (CFR)	2,900,919				2,900,919
Asset Preservation	2,650,919				2,650,919
Multi-Year Capital Renewal Plan - Ambleside Park Lock Up	46,734				46,734
Multi-Year Capital Renewal Plan - Fire Hall # 4 - British Properties	185,814				185,814
Multi-Year Capital Renewal Plan - Hugo Ray Park Caretaker Residence & Washroom	155,551				155,551
Multi-Year Capital Renewal Plan - Ice Arena	26,546				26,546
Multi-Year Capital Renewal Plan - Memorial Library	312,843				312,843
Multi-Year Capital Renewal Plan - West Vancouver Aquatic Centre	51,191				51,191
Multi-Year Capital Renewal Plan - West Vancouver Community Centre	327,240				327,240
Municipal Hall Seismic Upgrade and Renewal	1,500,000				1,500,000
Replace Dundarave Lifeguard Safety Building Replacement	45,000				45,000
Strategic Investment	210,000				210,000
Demolition of Ambleside Equipment Storage and Pump House	180,000				180,000
Police Community Services and Freedom of Information (FOI) Office Renovation	30,000				30,000
Health & Safety	40,000				40,000
Install Storage Room in Parkade for Police Services	40,000				40,000
Capital Infrastructure Reserve Fund (CIR)		5,510,357			5,510,357
Asset Preservation		1,257,815			1,257,815
Failing Park Infrastructure Replacement		90,000			90,000
Gleneagles Parking Lot Resurfacing		420,000			420,000
Park Drainage & Irrigation Replacement		80,000			80,000
Sports Court Replacement		192,815			192,815
Sports Field Lights, Fencing and Backstop Replacements		100,000			100,000
Storm Damage		210,000			210,000
Waterfront Park Pier Repairs & Replacements		165,000			165,000
Regular Asset Maintenance		3,881,312			3,881,312
*2020 Approved Project – Road Improvements - 31st Westmount: Five Creeks Flood Protection		216,312			216,312
Active Transportation Infrastructure		620,000			620,000
Bridge & Structural Infrastructure		270,000			270,000
Kiosks and Interpretive Signage Replacement		40,000			40,000
Parking Area and Road Replacement		185,000			185,000
Roads & Pavement Infrastructure		2,440,000			2,440,000
Transit Related Road Improvements Program (TRRIP)		50,000			50,000
Water Features Replacement		60,000			60,000
Strategic Investment		185,000			185,000
Trail Partnership With Recreational Trail Groups		185,000			185,000
Innovation		106,230			106,230
*2020 Approved Project – Electric Vehicle Charging Infrastructure Study		32,230			32,230
Asset Management Dashboards		30,000			30,000
Data Acquisition - 2022 Orthophotos and 2022 Bare Earth Light Detection And Ranging (LiDAR)		44,000			44,000
Health & Safety		80,000			80,000
Golf Course Safety Netting, Fencing & Pathway Replacement		30,000			30,000
Slope Stabilization along Seaview Trail		50,000			50,000

	Capital Facilities Fund	Capital Infrastructure Reserve Fund	Capital Equipment Reserve Fund	Public Art Reserve	Total
Capital Equipment Reserve Fund (CER)			4,138,126		4,138,126
Asset Preservation			398,235		398,235
Automated Material Handling (AMH) Bin Replacement			14,000		14,000
Automated Material Handling (AMH) Upgrade			75,000		75,000
Collections - Core			309,235		309,235
Regular Asset Maintenance			3,079,424		3,079,424
*2020 Approved Project – Replace Fire Tower Truck, Unit F041			304,419		304,419
*2020 Approved Project – Structural Protection Unit Type II			7,542		7,542
Aquatic Centre Weight Room Equipment Replacement			129,600		129,600
End-user hardware and software			100,000		100,000
Furniture Renewal			75,000		75,000
Idle Reduction Technology for Engine			30,000		30,000
Information Technology - Evergreening Project			65,000		65,000
IT infrastructure replacement and additions			450,000		450,000
Replace 2003 Workman 4200-4WD Toro Unit GL37			53,500		53,500
Replace 2004 Toro Greensmaster Unit GL42			105,000		105,000
Replace 2006 Ford E-450 Bus Unit R050			158,000		158,000
Replace 2006 GMC Dump with Crane Unit P019			240,000		240,000
Replace 2009 GMC Savana Service Van P016			98,000		98,000
Replace 2010 Ford E-250 Van Unit M043			99,000		99,000
Replace 2010 Freightliner Tandem Unit M008			315,000		315,000
Replace 2010 Toro 3500D Mower Unit P054			58,000		58,000
Replace 2011 Toro 3505-D Ride-on Mower Unit P050			57,500		57,500
Replace 2011 Trailer Unit M044			11,400		11,400
Replace 2013 GMC Yukon - Admin Unit V083			108,000		108,000
Replace 2016 Ford Explorer Interceptor Unit V021			97,500		97,500
Replace 2018 Chevrolet Tahoe Unit V001			97,500		97,500
Replace Fire Tower Truck Unit F041			134,463		134,463
Shop Tools - Hoist			25,000		25,000
Structural Protection Unit Type II			185,000		185,000
Utility Terrain Vehicle and Trailer			75,000		75,000
Strategic Investment			188,500		188,500
E-Comm Transition to Transit Police Call Center			100,000		100,000
Indigenous Signage			10,000		10,000
Special Event Equipment Replacement			78,500		78,500
Innovation			412,947		412,947
*2020 Approved Project – Electric Vehicle Charging Stations			170,417		170,417
Electric Vehicle Charging Stations			242,530		242,530
Health & Safety			59,020		59,020
Gleneagles Community Centre Weight Room Equipment Replacement			59,020		59,020
Public Art Reserve Fund				25,000	25,000
Asset Preservation				25,000	25,000
Public Art for Police Services Municipal Hall Building				25,000	25,000
Total	2,900,919	5,510,357	4,138,126	25,000	12,574,402

* These projects were approved in the 2020 budget with funds from the Asset Reserves made available until December 31, 2021. However due to COVID-19 pandemic delays and supply chain issues, these projects could not be completed by December 31, 2021 and funds need to be appropriated from the reserves again.

2022 Phase 1 Capital Projects Funded from Statutory Reserves - Utility Funds

	Water Reserve Fund
Water Utility	
Annual Replacements Program	
Eagle Lake Dam Prioritized Upgrades	150,000
Electrical Upgrades	550,000
Pump Station Condition Upgrades	100,000
SCADA Upgrades	165,000
Treatment Facilities Upgrades	115,000
Watermain - Marine Drive	860,000
Watermain - St. Andrews Place	300,000
Watermain - Duchess Avenue	540,000
Watermain - Stone Crescent	680,000
Watermain - Woodgreen Drive - Phase 2	410,000
Watermain - Ottawa/ Nelson	720,000
Watermain - Inglewood	410,000
11th St Pump Station Upgrades	2,000,000
Reservoir Upgrade	150,000
Large Meter Replacement	50,000
Watermain Design Package 2023	100,000
*2020 Approved Project – Treatment Facility Upgrades	61,008
*2020 Approved Project – Meter Replacement Program	21,223
*2020 Approved Project – Upsize Main Path of Woodgreen	240,000
Annual Replacements Program Total	7,622,231
Equipment Replacement	
Replace 2010 Ford F-250. Unit M002	40,000
Replace 2010 Chevrolet Colorado. Unit M021	40,000
Replace 2013 Case Backhoe 580SN. Unit M053	107,500
Replace 2010 GMC Colorado. Unit M015	40,000
Replace 2011 Tandem Axle Dump Truck. Unit M028	4,300
Equipment Replacement Total	231,800
Water Utility Total	7,854,031

* These projects were approved in the 2020 budget with funds from the Asset Reserves made available until December 31, 2021. However due to COVID-19 pandemic delays and supply chain issues, these projects could not be completed by December 31, 2021 and funds need to be appropriated from the reserves again.

2022 Phase 1 Capital Projects Funded from Statutory Reserves - Utility Funds

	Sewer & Drainage Reserve Fund
Sanitary Utility	
Sanitary Replacements	
Construction and Operational Specialized Equipment	60,000
Sanitary - Design Criteria & Subdivision Bylaw	35,000
Sanitary Condition Assessment Program	200,000
Sanitary Flow Monitoring Program	50,000
SCADA - Electrical & Instrumentation Upgrades	30,000
Treatment Facility Upgrades	50,000
Sanitary Rehab Mainline	785,000
Sanitary Sewer Design	100,000
Sanitary Rehab - Spot Repairs	150,000
Capilano Trail Sanitary Work	3,200,000
Sanitary Lift Station Upgrades / Repairs	380,000
*2020 Approved Project – Sanitary Rehab Mainline	1,123,034
*2020 Approved Project – Long Term Budget Strategy Plan	102,743
Sanitary Replacements Total	6,265,777
Equipment Replacement	
Replace 2010 Ford F-250 unit M002	40,000
Replace 2010 Chevrolet Colorado Unit M021	40,000
Replace 2013 Case Backhoe 580SN Unit M053	107,500
Replace 2010 GMC Colorado Unit M015	38,000
Equipment Replacement Total	225,500
Sanitary Utility Total	6,491,277
Storm Utility	
Sanitary Replacements	
*2020 Approved Project – 5 Creek Div Future Funding	100,000
Sanitary Replacements Total	100,000
Storm Improvements	
Creek Enhancement & Culvert Rehab	1,100,000
DCC Bylaw Study - Utilities Contribution	35,000
Ditch Reinstatement Program	200,000
Hydrometric Monitoring Program	200,000
ISMP Update including Creeks Diversion Review	600,000
Storm Condition Assessment Program	400,000
Storm Rehab - Spot Repairs	200,000
Trashrack / Debris Screen Upgrade Program	450,000
Storm Rehab Mainline	1,000,000
Specialized Equipment	60,000
Generator Supply	100,000
Storm - Design Criteria & Subdivision Bylaw	35,000
Gap Analysis of Drainage System & Implementation	900,000
Storm Improvements Total	5,280,000
Storm Utility Total	5,380,000
Total	11,871,277

* These projects were approved in the 2020 budget with funds from the Asset Reserves made available until December 31, 2021. However due to COVID-19 pandemic delays and supply chain issues, these projects could not be completed by December 31, 2021 and funds need to be appropriated from the reserves again.