



ADMINISTRATIVE REPORT

Report Date: May 6, 2013
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Meeting Date: May 16, 2013

TO: Standing Committee on City Finance and Services
FROM: Director of Finance
SUBJECT: 2012 Annual Report on Development Cost Levies

RECOMMENDATION

THAT Council receive the 2012 Annual Report on Development Cost Levies for information.

REPORT SUMMARY

This annual report is submitted for Council's information in accordance with Section 523D(18.1) of the *Vancouver Charter*.

2012 was an exceptional year for real estate development in Vancouver. Approved permits for new construction reached 9.8 million sq. ft. across all DCL districts and generated \$78.8 million of DCL receipts. This report summarizes for 2012: i) the amount of DCL receipts; ii) the amount of DCLs allocated to eligible capital projects; iii) the balance of DCLs at the start and at the end of the applicable year; and iv) any waivers and reductions granted under Subsection (10.4).

COUNCIL AUTHORITY/PREVIOUS DECISIONS

Vancouver Charter

- In 1990, the Province amended the [Vancouver Charter \(Section 523D\)](#), giving Council the authority to use DCLs to help fund capital expenditures arising from growth and development in the city.
- In 2008, the Province amended Section 523D of the *Vancouver Charter*, requiring that the Director of Finance submit to Council a report on DCLs for the previous year that includes: i) the amount of DCLs received; ii) the expenditures from the DCL reserve funds; iii) the balance of DCLs at the start and at the end of the applicable year; and iv) any waivers and reductions granted under Subsection (10.4).

City By-Laws & Policies

- Between 1993 and 2007, Council approved 11 DCL Districts - City-wide DCL, seven Area-specific DCL and three Layered DCL - and applied varying DCL rates to offset the anticipated growth-related costs.
- In 2004, Council adopted the [Financing Growth Policy](#) that sets the framework for the collection and allocation of DCLs to help pay for eligible capital amenities needed for growth.
- Council approved adjustments to [City-wide DCL rates](#) in July 2008 and [Area-specific DCL rates](#) in June 2010 to account for property and construction inflation. Council further directed staff to adjust these rates annually, with new rates effective on September 30th of each year.

CITY MANAGER'S/GENERAL MANAGER'S COMMENTS

The annual report on DCLs, along with the companion *Annual Report on Public Benefits from Approvals of Additional Density*, outlines the City's financing growth tools and how they fit within our long-term financial and capital planning framework. These reports are part of a broader initiative to enhance the accountability and transparency for Council, developers and residents with regards to investment in public amenities.

DCLs help advance Council's key public policy objectives in the areas of housing, childcare, active transportation, and park and open space. The DCL and Community Amenity Contribution system is gradually being streamlined and modernized to address the City's growth needs more effectively at both the city-wide level and the localized level.

In 2013, staff will be presenting seven public benefits strategies related to completed Local Community Plans to Council for consideration, starting with Norquay Village. These strategies will inform the future allocation of DCLs. The higher than average DCL receipts in recent years will provide some buffer to the cyclical nature of development activities and DCL receipts in future years and enable the City to deliver on specific goals and targets in a more timely fashion. Specific projects and allocations will be brought forward to Council for consideration and approval as part the capital planning and budget processes.

REPORT

Background/Context

Population growth results in increased requirements for public amenities such as childcare, community facilities, parks, housing and transportation. To balance community livability and affordability, a basic principle embedded in the City's Financing Growth Policy is that new development should contribute a share of its growth costs through DCLs. DCLs are a significant source of funding for growth-related public benefits, and relieve what would otherwise fall entirely onto property taxes and other City funding.

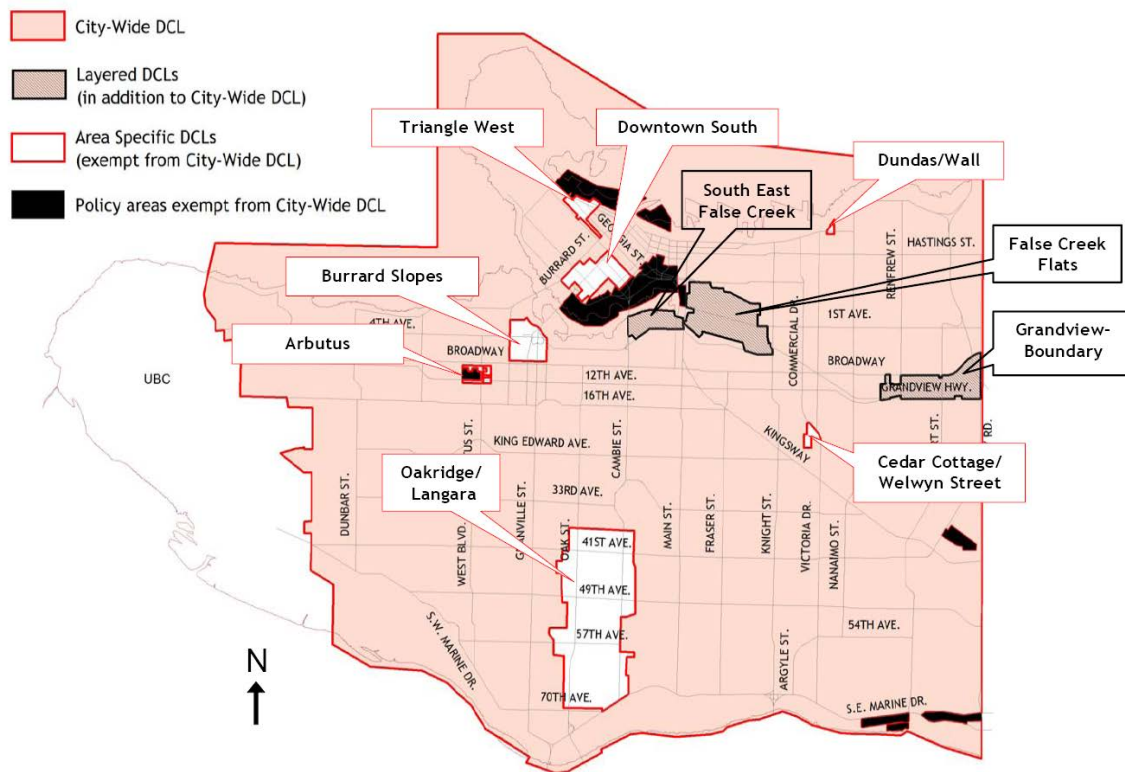
DCLs are applied on a per square foot basis and are payable at Building Permit issuance. DCL rates vary by type of development and by DCL district. DCLs collected are deposited into designated DCL accounts until such time when Council authorize their expenditure as part of

regular budget processes. Pursuant to the *Vancouver Charter* and applicable DCL By-laws, DCLs may be applied towards the following growth-related capital projects:

- **Childcare:** delivering facilities in premises leased or owned, including acquisition and construction.
- **Engineering infrastructure:** constructing, altering, expanding or replacing water, sewer, drainage and transportation facilities including new sidewalks, greenways, and cycling improvements.
- **Housing:** replacing all types of housing that Council determines to be necessary to house persons displaced as a result of new development and unable to afford comparable accommodation, as well as acquiring land for new housing.
- **Parks:** upgrading existing parks and acquiring/developing new park land.

The DCL system has grown incrementally since 1993. To-date, Council has established 11 DCL districts (see Map 1), with each district having its own specific public benefit strategy and DCL rates.

Map 1 - DCL Districts



There are three types of DCL districts:

- **City-wide DCL District:** applies to most of the city; created in 2001.

- **Area-specific DCL Districts:** developments in these districts are exempt from City-wide DCL but subject to Area-specific DCL. These districts were established prior to the creation of the City-wide DCL District: Downtown South, Burrard Slopes, Arbutus, Dundas/Wall, Oakridge-Langara, Triangle West, and Cedar Cottage/Welwyn. The City is currently working on simplifying the DCL system: Council recently approved the expansion of the City-wide District to include the area covered by the current [Oakridge-Langara District](#) (RTS 9864, which takes effect in 2014), and staff will be reporting to Council on the status of other Area-specific DCL districts later in 2013.
- **Layered DCL Districts:** developments in these districts are subject to both City-wide DCL and Layered DCL. Three layered DCL districts were established after the creation of the City-wide DCL District: False Creek Flats, Grandview-Boundary, and Southeast False Creek ("SEFC").

There are eight policy areas (shaded in black on Map 1) that are exempt from DCLs because alternative public benefit strategies and funding mechanisms were established prior to the creation of the City-wide DCL District: portions of the Arbutus Neighbourhood, Central Waterfront Port Lands, CityGate, two precincts in Coal Harbour, Collingwood Village, False Creek North, and portions of the Fraser Lands.

In recent years, the City has updated two public benefit strategies in response to noticeable changes in development patterns ([Downtown South](#) in 2007 and [Grandview-Boundary](#) in 2012).

Appendices A and B contain additional information on the DCL system.

Strategic Analysis

2012 DCL Receipts

In 2012, \$75.3 million was collected from all DCL districts and \$3.5 million of interest was accrued to the unspent DCL balance, totalling \$78.8 million (2011 - \$55.3 million). Of this amount, 73% came from the City-wide DCL District and 27% came from the Area-specific and Layered DCL Districts.

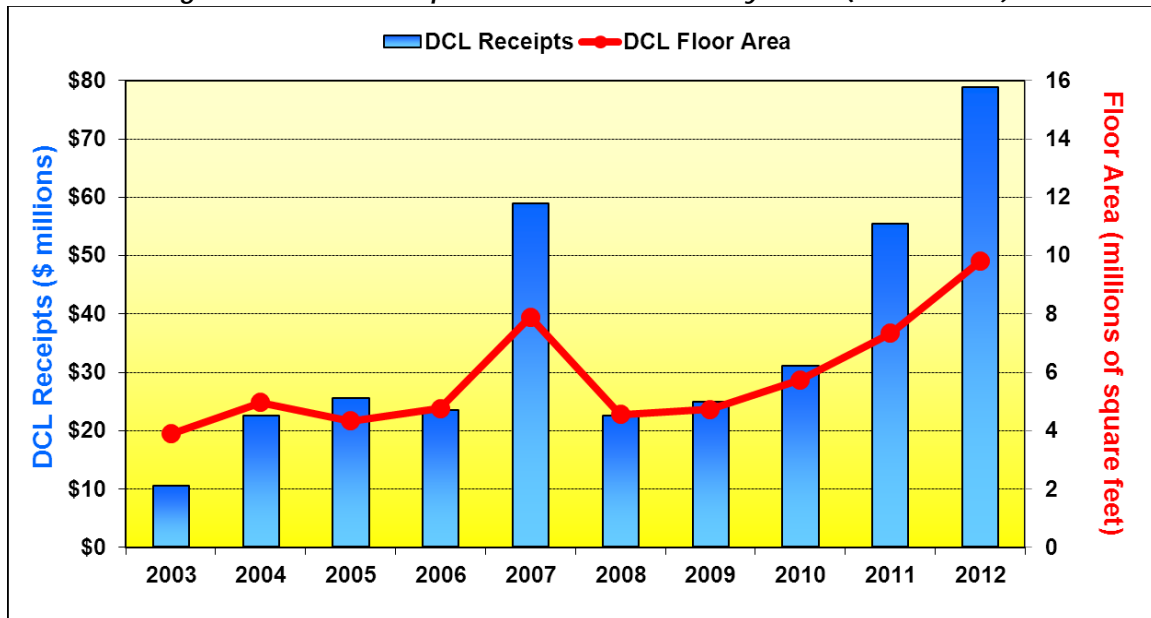
The increase in DCLs from 2011 to 2012 is attributable to a 32% increase in development activities in terms of building permit approvals, which increased the amount of permitted floor area from 7.4 million sq.ft. to 9.8 million sq.ft.. The five largest projects in 2012 accounted for 28% of incremental floor area (2.7 million sq. ft.) and 38% of DCL receipts (\$30 million): 510 W Georgia (Telus Garden), 745 Thurlow, 400 SW Marine (Marine Gateway), 1549 W 70th (Marpole Safeway site) and 1515 W 57th (Shannon Mews).

Figure 1 below shows the historical development activities and DCL receipts (collection and interest) from all districts over the last 10 years (2003-2012). Over this period, there were 58 million sq. ft. of development (an average of 5.8 million sq.ft. per year) and \$353 million in DCL receipts (an average of \$35.3 million per year).

During this 10-year period, there were six years during which development activities fluctuated between 4 to 6 million sq. ft. and DCL receipts in the \$20 to \$30 million range. Three years stand out as peak years (2007, 2011 and 2012), each with more than 7 million sq. ft. of development and \$50 million in DCL receipts.

While the DCL collected per sq. ft. of development has been gradually increasing since 2008 when Council approved annual rate increases to reflect property and construction inflation, there are specific years when the amount of DCL collected per sq. ft. of development is higher because a larger share of development activities occurred in the Layered DCL districts where projects paid both the City-wide DCL and the Layered DCL. This was the case in 2007, 2011 and 2012 when significant development activities took place in SEFC and the applicable Layered DCL rate is guided by the [SEFC public benefit strategy](#) approved by Council in 2006.

Figure 1 - DCL Receipts & DCL Floor Area by Year (2003-2012)



Appendices C, D and E contain further details on DCL receipts (by year, DCL district and spending category).

2012 DCL Exemptions, Waivers & Reductions

Section 523D(10) of the *Vancouver Charter* provides for exemptions and allows waiver/reduction of DCLs in two areas: delivery of affordable housing and preservation of heritage buildings. Because exemptions, waivers and reductions are recognized at the building permit stage when DCLs are payable, this report includes projects that have reached the building permit stage in 2012 while other housing reports, such as the [2012 Report Card on the Housing and Homeless Strategy](#), may include projects at various stages of planning, design, rezoning and permitting.

In 2012, DCL exemptions/waivers/reductions totalled \$8.4 million, of which \$7.8 million was to support affordable housing and \$0.6 million was to support heritage preservation. Affordable housing exemptions/waivers were given to 557 units of social housing (\$3.9 million) and 382 units of for-profit affordable rental housing (\$3.9 million). The value of the DCL exemption/waiver was higher for the for-profit affordable rental housing (about \$10,000 per unit) than the social housing (about \$7,000 per unit) because one of the for-profit affordable rental housing projects was in Southeast False Creek, where the exemption applies to both the City-wide DCL and the Layered SEFC DCL.

Figure 2 shows DCL exemptions/waivers/reductions by category for the last 10 years (2003-2012). 2007 was the peak year as \$5.3 million was waived for the preservation of the Woodward's heritage building, and \$4.9 million was exempted for the delivery of affordable housing projects (252 units) in SEFC. Since 2008, \$9.9 million of exemptions were provided to support the development of 12 of the 14 social and supportive housing sites in partnership with BC Housing. Over the 2003-2012 period (see Appendix F for details), these exemptions/waivers/reductions helped create 2,295 units of social housing (\$18.7 million) and 729 units of for-profit affordable rental housing (\$5.5 million), and preserve 17 heritage buildings (\$7.9 million). (Note: Some for-profit affordable rental housing projects are not subject to DCL waiver and therefore not included in this report.)

Figure 2 - DCL Exemptions/Waivers/Reductions by Category (2003-2012)

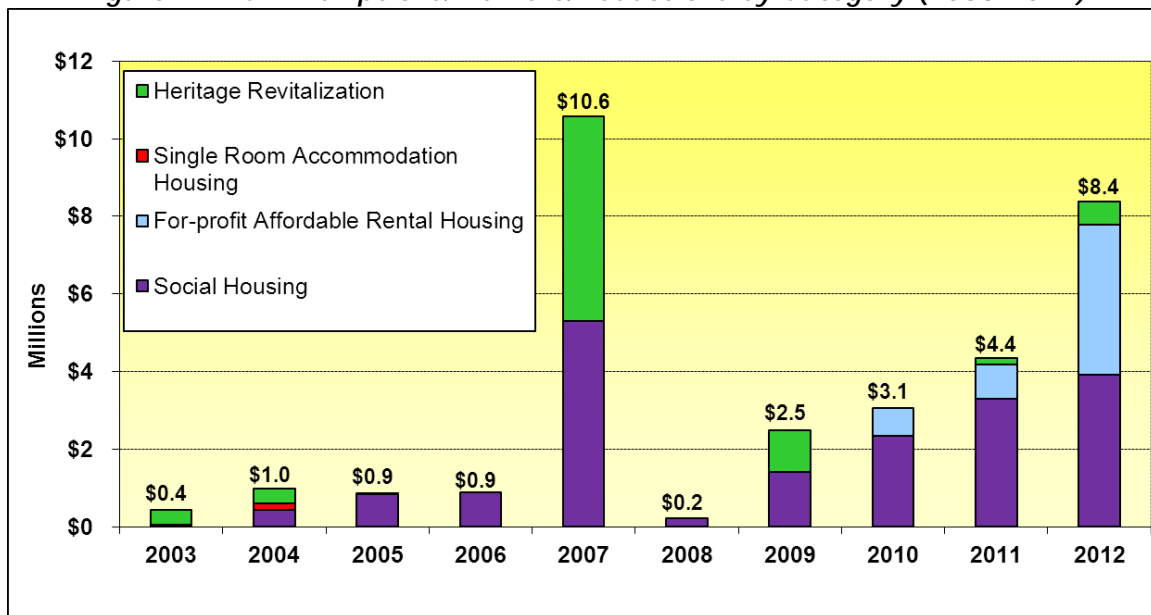
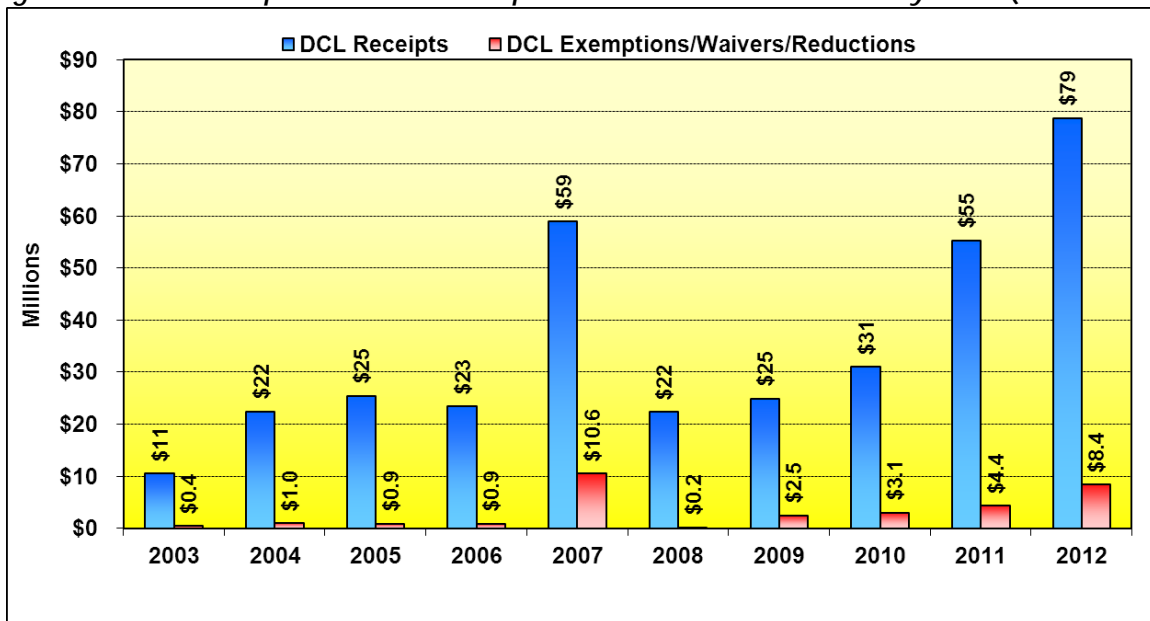


Figure 3 shows DCL receipts versus DCL exemptions/waivers/reductions for the last 10 years (2003-2012). Total DCL exempted/waived/reduced was \$32 million, or 9% of DCL receipts on average over this 10-year period.

Figure 3 - DCL Receipts and DCL Exemptions/Waivers/Reductions by Year (2003-2012)



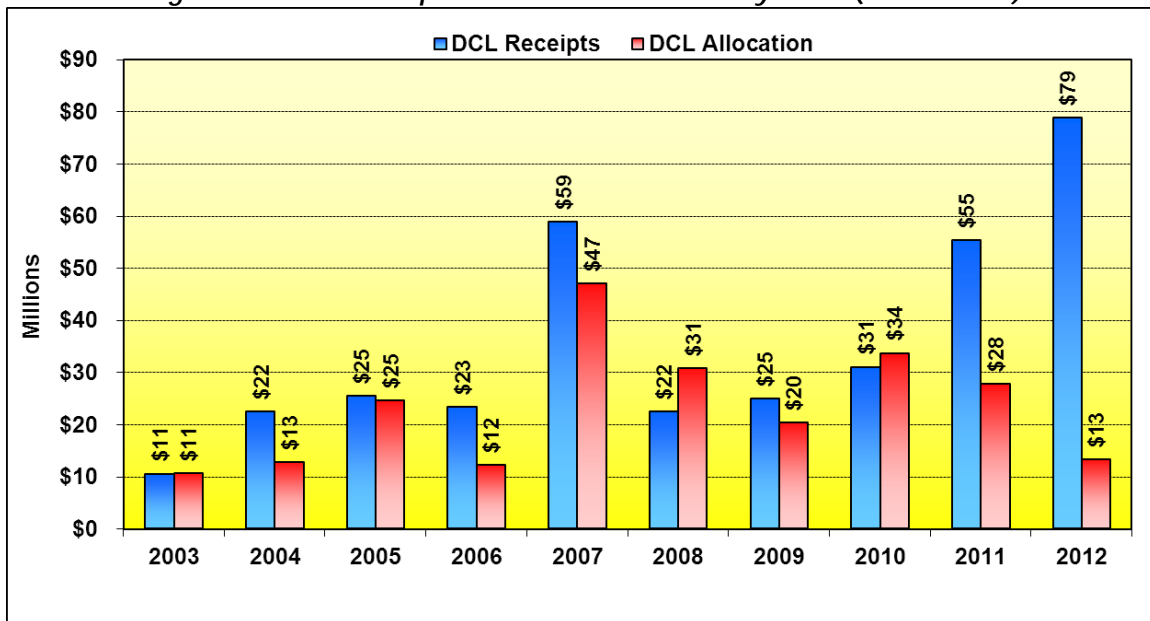
Appendix F contains further details on DCL exemptions/waivers/reductions.

2012 DCL Allocation

Allocation of DCLs to eligible capital projects requires Council approval as part of regular budget processes. For capital planning purposes, a “contemplated” DCL allocation is set in the 3-year Capital Plan based on available funding at the time and a portion of anticipated future DCL receipts. This ensures that DCL allocations do not exceed what may reasonably be expected to be collected and leaves a balance of uncommitted DCLs for emerging priorities. For the 2012-2014 Capital Plan, the projected DCL allocation at the time of approval of the plan in September 2011 was \$75 million.

Figure 4 shows DCL receipts versus allocation for the last 10 years (2003-2012). Of the \$353 million of DCL receipts generated during that period, Council allocated \$233 million (66%) to fund specific eligible capital projects. DCL allocation tends to vary from year to year due in part to the fluctuations in DCL receipts and timing of the eligible projects. The allocation of DCLs as a percentage of DCLs received in any given year tends to be lower during peak development years when DCL receipts are higher than average and at the start of a 3-year Capital Plan when the focus tends to be on planning and design. This was the case for 2012: of the \$78.8 million of DCL receipts, only \$13.3 million (17%) was allocated in the 2012 capital budget.

Figure 4 - DCL Receipts & DCLs Allocations by Year (2003-2012)

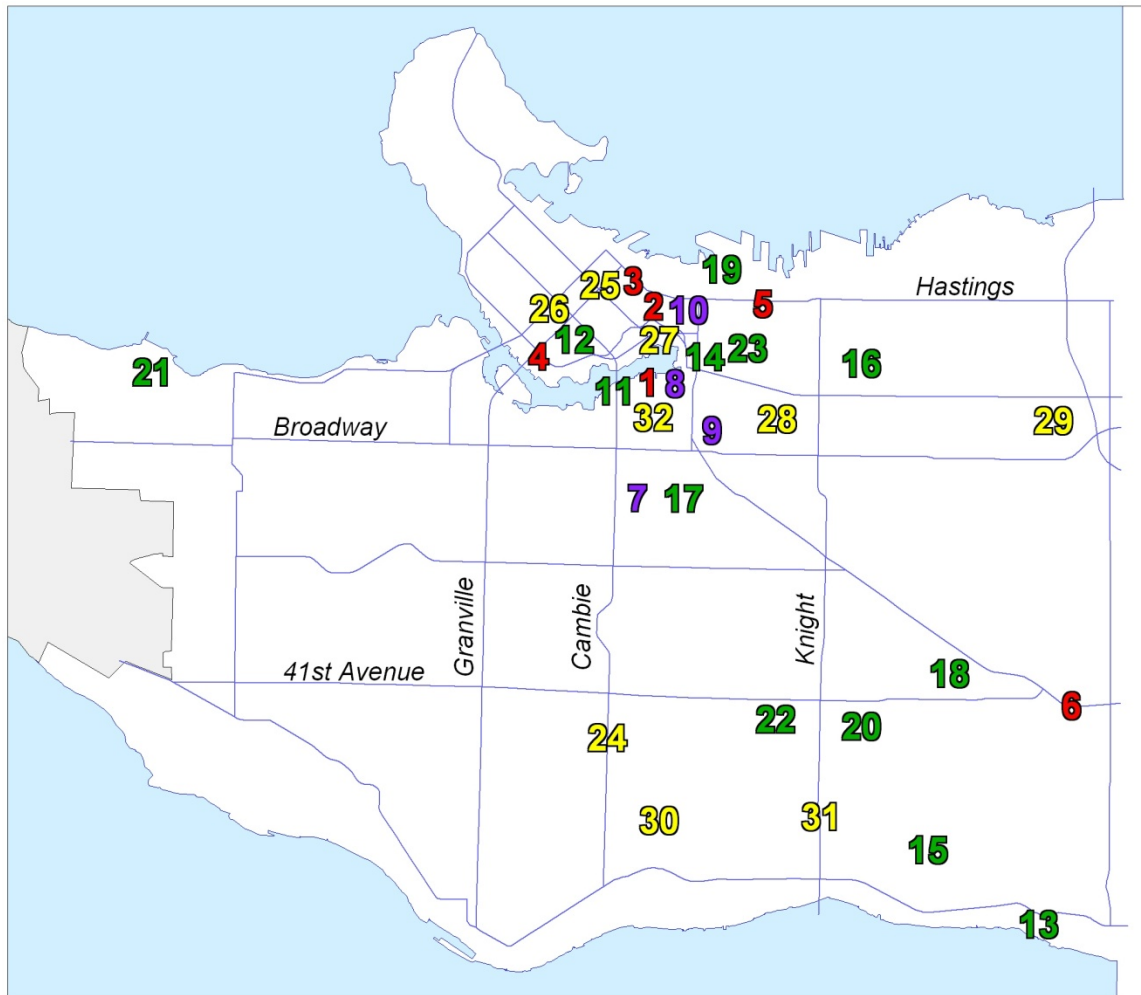


In 2012, Council allocated \$13.3 million of DCLs to fund eligible projects in parks (\$11.4 million) and engineering infrastructure (\$1.9 million). Three childcare projects proceeded in 2012 (Kensington Park, 1372 Seymour in Downtown South and 2001 West 10th in Kitsilano) but DCL funding will not be required for these projects until 2013 or 2014.

The Housing and Homelessness Strategy was approved by Council in 2011 and sets out 3-year and 10-year targets for affordable housing. A broad range of projects is contemplated and individual projects are advanced as opportunities arise. Some projects (e.g. Kingsway Continental, Taylor Manor) are being funded from unused DCLs carried forward from prior years while other projects will be funded from DCL allocations in 2013 or future years (e.g. Community Housing Land Trust Foundation, RTS#10101).

Map 2 presents a selection of capital projects completed since 2009 that included DCL funding.

Map 2: Selected Capital Projects Completed with DCL Funding since 2009



HOUSING:

- 1 SEFC (252 units)
- 2 Woodward's (200 units)
- 3 337 W. Pender (96 units)
- 4 1321 Richards (87 units)
- 5 601 E. Hastings (37 units)
- 6 3484 Kingway (land acq.)

CHILDCARE:

- 7 Simon Fraser School (85 spaces)
- 8 Creekside Centre (69 spaces)
- 9 Mount Pleasant Centre (49 spaces)
- 10 Woodward's (37 spaces)

PARKS:

- New parks:**
 - 11 SEFC
 - 12 Emery Barnes
 - 13 EFL
- Park renewals:**
 - 14 Creekside
 - 15 Fraserview
 - 16 Grandview
 - 17 Mount Pleasant
 - 18 Norquay
 - 19 Oppenheimer
 - 20 Tecumseh
- Playfields:**
 - 21 Jericho
 - 22 Memorial South
 - 23 'Trillium' site

ENGINEERING:

- Bike Routes:**
 - 24 Cambie
 - 25 Dunsmuir
 - 26 Hornby
- Greenways:**
 - 27 Carrall (Expo-Pacific)
 - 28 Central Valley (west)
 - 29 Central Valley (east)
 - 30 North Arm Trail
- Major roads:**
 - 31 Knight left-turn bay @ 57th Ave.
 - 32 Reconstruction of 1st & 2nd Ave. in SEFC

Appendices C, D and E contain further details on DCL allocations for expenditure (by year, DCL district and spending category). Appendix G contains details on land acquisitions using DCLs as a funding source.

Unallocated DCL Balance

At the start of 2012, the balance of unallocated DCLs was \$73.5 million. Including the DCL receipts of \$78.8 million and DCL allocation of \$13.3 million in 2012, the ending balance for 2012 was \$139.1 million. It is anticipated that the elevated balance will likely not continue in subsequent years for the following reasons:

- As 2012 is the first year of the 3-year Capital Plan, most projects will transition from planning and design to acquisition and construction, and hence higher allocation of DCLs are anticipated in subsequent years.
- With the new financial planning framework, capital funding allocations are determined based on project delivery cash flow requirements, taking into consideration the amount of unused funding carried forward from prior years. As unused funding carried forward from prior Capital Plans is gradually being spent, higher DCL allocation will be required for the rest of the Capital Plan.
- The 2013 Budget included an allocation of \$22 million in DCLs to fund eligible projects in the areas of affordable housing, childcare, active transportation, and access to park and open space.
- For 2014 and onwards, the level of DCL allocation will be driven by public benefit strategies arising from major large scale developments currently underway such as SEFC, East Fraser Lands, and the Little Mountain Housing Site; as well as the public benefits strategies that are being developed as part of community planning exercises: Norquay Village, Cambie Corridor, Marpole, West End, Grandview-Woodland, Mount Pleasant, and Downtown Eastside.

Appendices C, D and E contain further details on DCL balance (by year, DCL district and spending category).

Implications/Related Issues/Risk(if applicable)

Financial

DCLs are a significant funding source for growth-related public benefits. They help advance key Council priorities and relieve what would otherwise fall entirely onto property taxes and other City funding. In the 2012-2014 Capital Plan, DCLs accounts for \$75 million or 11% of total capital program expenditures.

The over-commitment of DCLs presented in Appendices D and E represents timing mismatch between DCL receipts and eligible capital expenditures. Generally, DCL allocations should not exceed the amount of funding available on hand. However, certain DCL districts may require upfront infrastructure upgrades to facilitate redevelopment which result in temporary over-commitment of DCLs. For example, Council adopted the SEFC Financial Plan whereby the Capital Financing Fund would

provide interim financing for the required public amenities and be repaid from future DCL receipts from the SEFC area.

For financial planning purposes, existing City policy requires that DCL allocation not to exceed 100% of the DCLs available at the beginning of the Capital Plan and 50% of the anticipated DCL receipts for the first two years of the Capital Plan. This approach results in a balance of uncommitted DCL receipts which is available for emerging priorities, or to resolve short-term over-commitment within the DCL spending categories. As part of the City's mid to long-term financial planning, staff will be monitoring the development activities and DCL receipts closely in preparation for the upcoming 2015-2017 Capital Plan and financial strategy which will commence in Spring of 2014.

CONCLUSION

This report summarizes the collection, allocation, exemption/waiver/reduction of DCLs in 2012; and the unallocated balance at the start and at the end of that period. Together with the companion *Annual Report on Public Benefits from Approvals of Additional Density*, this report forms part of a broader initiative to enhance accountability and transparency for Council, developers and residents with regards to investments in public amenities. These reports outline the City's financing growth mechanisms within the City-wide capital planning framework, and how these mechanisms supplement property taxes and other City funding in addressing growth-related needs for additional public benefits and in advancing Council's public policy objectives.

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DCL Rates

The DCL by-laws approved by Council establish the boundaries, set the rates, and describe how to calculate and pay the levy. DCL rates are determined based on a number of factors including development forecasts, zoned capacity, growth-related amenity requirements and cost estimates for each DCL district. Generally, DCLs are not expected to cover all of the costs and the City is expected to provide a "municipal assist" portion to make up the difference. This portion could be funded from traditional capital funding sources such as property tax, utility fees and other City funding, or contributions from senior governments or other funding partners.

DCLs are assessed based on the floor area of the development and rates vary by type of development - single or multi-family residential, commercial, and industrial - and by DCL district. The levy will not be more than 10% of the value of the development as determined by the Building By-law. Payment is due at Building Permit issuance and the levy is calculated at the rate in effect on the date of issuance.

In 2009, Council adopted the annual inflationary DCL rate adjustment system for all future rate adjustments to the City-wide, Area Specific and Layered DCL districts, with the new rates to be adopted by Council no later than July and effective on September 30 of each year.

Building Permit applications submitted after January 1, 2011 are now provided with in-stream DCL rate protection. When a DCL by-law with higher rates is introduced, Building Permit applications that have been submitted prior to the adoption of the higher DCL rates are exempt from DCL rate increases for a period of 12 months from the date of the DCL rate amendment, provided that:

- the applicant has submitted a Building Permit application in a form satisfactory to the City; and
- the applicant has paid the applicable Building Permit fee to the City.

DCL Allocations for Capital Expenditure

Allocation of DCLs to eligible capital projects requires Council approval. Pursuant to the Financing Growth Policy, allocations should not exceed the amount of funding available on hand and that, without restricting the ability to achieve needed amenities in a timely fashion, funding should be allocated based on the long-term distribution percentages to the spending categories as set out in the applicable DCL by-laws. This approach ensures that the needed amenities are provided over the public benefit period (typically 20 years) but that, except in unusual circumstances, the provision of amenities matches the flow of DCL receipts. For capital planning purposes, the contemplated DCL allocation for the next three-year plan should not exceed 100% of the DCLs available at the beginning of the plan and 50% of the anticipated DCL receipts during the first two years of the plan. This ensures that DCL allocations do not exceed what may reasonably be expected to collect and leaves a balance of uncommitted DCLs for emerging priorities that may arise or to resolve short-term over-commitment within the DCL spending categories.

City-wide DCLs can be applied towards growth-related capital projects that are part of city-wide amenity system used by residents across the city. Levies collected within each DCL district must be spent within the area boundary, except housing projects which can be located city-wide.

District	Year Est.	Type	DCL Rates in effect on December 31, 2012 (per sq. ft. of development)			Spending Category Distribution (Note 1)			
			Residential > 1.2 FSR & Commercial	Residential =< 1.2 FSR	Industrial	Childcare	Engineering	Housing	Park
Downtown South	1993	Area-specific	\$17.11	N/A	N/A	13.0%	7.0%	42.0%	38.0%
Burrard Slopes	1994	Area-specific	\$11.44	N/A	\$4.57	16.1%	8.5%	3.7%	71.7%
Arbutus	1995	Area-specific	\$8.41	N/A	\$3.36	90.3%	9.7%	-	-
Dundas/Wall	1996	Area-specific	\$3.29	N/A	N/A	-	53.1%	-	46.9%
Oakridge-Langara ²	1996	Area-specific	\$7.39	\$2.99	N/A	-	6.5%	30.3%	63.2%
Triangle West	1997	Area-specific	\$12.50	N/A	N/A	14.0%	-	33.0%	53.0%
Cedar Cottage/ Welwyn	1997	Area-specific	\$6.49	\$2.68	\$3.99	43.0%	9.0%	48.0%	-
City-wide	2001	City-wide	\$12.50	\$2.91	\$5.00	5.0%	22.0%	32.0%	41.0%
False Creek Flats	2001	Layered	\$5.25	N/A	\$5.25	10.0%	63.3%	-	26.7%
Grandview- Boundary	2002	Layered	\$0.81	N/A	\$3.24	-	100.0%	-	-
Southeast False Creek	2007	Layered	\$16.98	N/A	\$2.58	16.9%	21.6%	-	61.5%

Note 1: The long-term distribution among spending categories is determined by Council policy when a DCL district is established (or updated). For the City-wide DCL district, the distribution percentages were established in the [Financing Growth Policy](#) (2004). For the Area-specific and Layered DCL districts, the distribution percentages were established in the public benefits strategies developed for each area. Council can alter these long-term distribution percentages at any time.

Note 2: On February 27, 2013, Council approved [Changes to the Oakridge-Langara DCL District](#) which will take effect in 2014.

**DCL RECEIPTS, ALLOCATION & UNALLOCATED BALANCE
BY YEAR FOR ALL DISTRICTS COMBINED**

YEAR	APPROVED FLOOR AREA ALL DISTRICTS	DCLs COLLECTED ALL DISTRICTS	INTEREST & ADJUSTMENTS ALL DISTRICTS	DCL RECEIPTS ALL DISTRICTS	DCL ALLOCATION ALL DISTRICTS	UNALLOCATED BALANCE ALL DISTRICTS
1993	137,556	\$850,096	\$0	\$850,096	\$0	\$850,096
1994	135,000	\$834,251	\$0	\$834,251	\$0	\$1,684,347
1995	312,895	\$1,670,257	\$0	\$1,670,257	\$0	\$3,354,604
1996	733,382	\$4,419,007	\$0	\$4,419,007	\$0	\$7,773,610
1997	339,523	\$2,088,446	\$0	\$2,088,446	\$3,191,845	\$6,670,211
1998	1,159,622	\$6,362,329	\$0	\$6,362,329	\$999,377	\$12,033,163
1999	550,400	\$2,126,997	\$0	\$2,126,997	\$9,161,370	\$4,998,790
2000	2,233,390	\$6,797,309	\$0	\$6,797,309	\$5,130,500	\$6,665,600
2001	2,957,630	\$10,100,456	\$733,483	\$10,833,940	\$8,128,074	\$9,371,466
2002	3,512,033	\$12,382,608	\$786,579	\$13,169,187	\$3,734,231	\$18,806,422
2003	3,887,611	\$9,435,833	\$1,109,221	\$10,545,054	\$10,652,010	\$18,699,466
2004	4,963,289	\$21,307,767	\$1,180,089	\$22,487,856	\$12,737,337	\$28,449,985
2005	4,332,024	\$23,822,982	\$1,655,050	\$25,478,033	\$24,563,898	\$29,364,120
2006	4,762,221	\$20,982,451	\$2,439,406	\$23,421,857	\$12,271,250	\$40,514,726
2007	7,894,269	\$54,494,070	\$4,428,513	\$58,922,583	\$47,027,367	\$52,409,943
2008	4,552,796	\$17,340,459	\$5,111,753	\$22,452,212	\$30,792,608	\$44,069,547
2009	4,729,617	\$19,887,888	\$5,071,019	\$24,958,907	\$20,418,100	\$48,610,354
2010	5,747,911	\$28,709,185	\$2,371,019	\$31,080,204	\$33,695,678	\$45,994,879
2011	7,341,568	\$52,183,589	\$3,138,770	\$55,322,359	\$27,797,512	\$73,519,727
2012	9,802,961	\$75,325,783	\$3,494,849	\$78,820,632	\$13,277,805	\$139,062,553
Last 10 years	58,014,267	\$323,490,008	\$29,999,688	\$353,489,696	\$233,233,566	\$120,256,131
All years	70,085,698	\$371,121,764	\$31,519,751	\$402,641,515	\$263,578,962	\$139,062,553

**DCL RECEIPTS, ALLOCATION & UNALLOCATED BALANCE
BY DCL DISTRICT & SPENDING CATEGORY**

	RECEIPTS (INCL. INTEREST)			ALLOCATIONS FOR EXPENDITURE			UNALLO- CATED BALANCE
	PRIOR TO 2012	2012	TOTAL	PRIOR TO 2012	2012	TOTAL	
ALL DISTRICTS							
Park	\$147,070,277	\$35,148,654	\$182,218,931	\$108,695,257	\$11,362,970	\$120,058,227	\$62,160,704
Housing	\$95,514,831	\$21,983,001	\$117,497,832	\$75,684,750	\$0	\$75,684,750	\$41,813,081
Childcare	\$28,725,006	\$5,896,793	\$34,621,799	\$16,779,870	\$0	\$16,779,870	\$17,841,929
Engineering Infrastructure	\$52,510,769	\$15,792,184	\$68,302,953	\$49,141,278	\$1,914,836	\$51,056,114	\$17,246,839
TOTAL	\$323,820,883	\$78,820,632	\$402,641,515	\$250,301,156	\$13,277,805	\$263,578,962	\$139,062,553
CITY-WIDE							
Park	\$77,561,590	\$23,589,478	\$101,151,068	\$56,458,484	\$6,029,704	\$62,488,187	\$38,662,881
Housing	\$58,832,672	\$18,411,300	\$77,243,972	\$52,380,106	\$0	\$52,380,106	\$24,863,866
Childcare	\$10,280,813	\$2,876,766	\$13,157,579	\$8,077,024	\$0	\$8,077,024	\$5,080,556
Engineering Infrastructure	\$36,595,097	\$12,657,768	\$49,252,865	\$25,747,354	\$1,692,428	\$27,439,782	\$21,813,083
Sub-total	\$183,270,173	\$57,535,312	\$240,805,485	\$142,662,967	\$7,722,132	\$150,385,099	\$90,420,386
AREA-SPECIFIC							
Downtown South							
Park	\$27,896,007	\$1,380,324	\$29,276,330	\$25,698,369	(\$589,955)	\$25,108,414	\$4,167,916
Housing	\$29,498,410	\$1,525,621	\$31,024,031	\$18,971,644	\$0	\$18,971,644	\$12,052,387
Childcare	\$5,721,103	\$472,216	\$6,193,319	\$2,082,500	\$0	\$2,082,500	\$4,110,819
Engineering Infrastructure	\$1,685,235	\$254,270	\$1,939,505	\$0	\$0	\$0	\$1,939,505
Sub-total	\$64,800,755	\$3,632,430	\$68,433,186	\$46,752,514	(\$589,955)	\$46,162,559	\$22,270,627
Burrard Slopes							
Park	\$7,348,745	\$588,939	\$7,937,684	\$3,602,579	\$0	\$3,602,579	\$4,335,105
Housing	\$375,086	\$30,392	\$405,478	\$0	\$0	\$0	\$405,478
Childcare	\$1,632,131	\$132,244	\$1,764,376	\$0	\$0	\$0	\$1,764,376
Engineering Infrastructure	\$781,499	\$69,818	\$851,318	\$999,377	\$0	\$999,377	(\$148,059)
Sub-total	\$10,137,462	\$821,394	\$10,958,856	\$4,601,956	\$0	\$4,601,956	\$6,356,900
Arbutus							
Childcare	\$2,192,023	\$47,967	\$2,239,990	\$0	\$0	\$0	\$2,239,990
Engineering Infrastructure	\$235,466	\$5,153	\$240,619	\$124,366	\$0	\$124,366	\$116,253
Sub-total	\$2,427,489	\$53,120	\$2,480,609	\$124,366	\$0	\$124,366	\$2,356,243
Oakridge-Langara							
Park	\$3,381,980	\$977,568	\$4,359,549	\$335,000	\$0	\$335,000	\$4,024,549
Housing	\$1,621,725	\$468,763	\$2,090,487	\$0	\$0	\$0	\$2,090,487
Engineering Infrastructure	\$344,991	\$99,720	\$444,711	\$655,900	\$0	\$655,900	(\$211,189)
Sub-total	\$5,348,696	\$1,546,052	\$6,894,747	\$990,900	\$0	\$990,900	\$5,903,847
Triangle West							
Park	\$7,557,339	\$2,466,070	\$10,023,409	\$0	\$0	\$0	\$10,023,409
Housing	\$4,705,513	\$1,535,477	\$6,240,990	\$4,333,000	\$0	\$4,333,000	\$1,907,990
Childcare	\$1,996,278	\$651,415	\$2,647,693	\$0	\$0	\$0	\$2,647,693
Sub-total	\$14,259,130	\$4,652,962	\$18,912,092	\$4,333,000	\$0	\$4,333,000	\$14,579,092
Cedar Cottage/Welwyn							
Housing	\$481,425	\$11,448	\$492,873	\$0	\$0	\$0	\$492,873
Childcare	\$431,276	\$10,256	\$441,532	\$0	\$0	\$0	\$441,532
Engineering Infrastructure	\$90,267	\$2,146	\$92,414	\$0	\$0	\$0	\$92,414
Sub-total	\$1,002,968	\$23,850	\$1,026,818	\$0	\$0	\$0	\$1,026,818
Sub-total	\$97,976,501	\$10,729,808	\$108,706,308	\$56,802,735	(\$589,955)	\$56,212,780	\$52,493,528

**DCL RECEIPTS, ALLOCATION & UNALLOCATED BALANCE
BY DCL DISTRICT & SPENDING CATEGORY**

	RECEIPTS (INCL. INTEREST)			ALLOCATIONS FOR EXPENDITURE			UNALLO- CATED BALANCE
	PRIOR TO 2012	2012	TOTAL	PRIOR TO 2012	2012	TOTAL	
LAYERED							
False Creek Flats							
Park	\$952,367	\$207,596	\$1,159,962	\$0	\$0	\$0	\$1,159,962
Childcare	\$356,692	\$77,751	\$434,443	\$0	\$0	\$0	\$434,443
Engineering Infrastructure	\$2,257,858	\$492,165	\$2,750,023	\$2,702,118	\$0	\$2,702,118	\$47,905
<i>Sub-total</i>	\$3,566,916	\$777,511	\$4,344,428	\$2,702,118	\$0	\$2,702,118	\$1,642,310
Grandview -Boundary							
Park	\$120,570	\$13,652	\$134,222	\$0	\$0	\$0	\$134,222
Engineering Infrastructure	\$1,085,131	\$130,158	\$1,215,289	\$0	\$450,000	\$450,000	\$765,289
<i>Sub-total</i>	\$1,205,701	\$143,810	\$1,349,511	\$0	\$450,000	\$450,000	\$899,511
Southeast False Creek							
Park	\$22,251,679	\$5,925,027	\$28,176,706	\$22,600,825	\$5,923,221	\$28,524,046	(\$347,340)
Childcare	\$6,114,689	\$1,628,178	\$7,742,867	\$6,620,346	\$0	\$6,620,346	\$1,122,521
Engineering Infrastructure	\$9,435,224	\$2,080,985	\$11,516,209	\$18,912,164	(\$227,592)	\$18,684,572	(\$7,168,363)
<i>Sub-total</i>	\$37,801,592	\$9,634,190	\$47,435,783	\$48,133,336	\$5,695,629	\$53,828,965	(\$6,393,182)
Sub-total	\$42,574,210	\$10,555,512	\$53,129,722	\$50,835,454	\$6,145,629	\$56,981,083	(\$3,851,361)

**DCL RECEIPTS, ALLOCATION & UNALLOCATED BALANCE
BY SPENDING CATEGORY & DCL DISTRICT**

	RECEIPTS (INCL. INTEREST)			ALLOCATIONS FOR EXPENDITURE			UNALLO- CATED BALANCE
	PRIOR TO 2012	2012	TOTAL	PRIOR TO 2012	2012	TOTAL	
ALL CATEGORIES							
Park	\$147,070,277	\$35,148,654	\$182,218,931	\$108,695,257	\$11,362,970	\$120,058,227	\$62,160,704
Housing	\$95,514,831	\$21,983,001	\$117,497,832	\$75,684,750	\$0	\$75,684,750	\$41,813,081
Childcare	\$28,725,006	\$5,896,793	\$34,621,799	\$16,779,870	\$0	\$16,779,870	\$17,841,929
Engineering Infrastructure	\$52,510,769	\$15,792,184	\$68,302,953	\$49,141,278	\$1,914,836	\$51,056,114	\$17,246,839
TOTAL	\$323,820,883	\$78,820,632	\$402,641,515	\$250,301,156	\$13,277,805	\$263,578,962	\$139,062,553
PARKS							
City-wide District	\$77,561,590	\$23,589,478	\$101,151,068	\$56,458,484	\$6,029,704	\$62,488,187	\$38,662,881
Downtown South	\$27,896,007	\$1,380,324	\$29,276,330	\$25,698,369	(\$589,955)	\$25,108,414	\$4,167,916
Burrard Slopes	\$7,348,745	\$588,939	\$7,937,684	\$3,602,579	\$0	\$3,602,579	\$4,335,105
Oakridge-Langara	\$3,381,980	\$977,568	\$4,359,549	\$335,000	\$0	\$335,000	\$4,024,549
Triangle West	\$7,557,339	\$2,466,070	\$10,023,409	\$0	\$0	\$0	\$10,023,409
False Creek Flats	\$952,367	\$207,596	\$1,159,962	\$0	\$0	\$0	\$1,159,962
Grandview-Boundary	\$120,570	\$13,652	\$134,222	\$0	\$0	\$0	\$134,222
Southeast False Creek	\$22,251,679	\$5,925,027	\$28,176,706	\$22,600,825	\$5,923,221	\$28,524,046	(\$347,340)
Sub-total	\$147,070,277	\$35,148,654	\$182,218,931	\$108,695,257	\$11,362,970	\$120,058,227	\$62,160,704
HOUSING							
City-wide District	\$58,832,672	\$18,411,300	\$77,243,972	\$52,380,106	\$0	\$52,380,106	\$24,863,866
Downtown South	\$29,498,410	\$1,525,621	\$31,024,031	\$18,971,644	\$0	\$18,971,644	\$12,052,387
Burrard Slopes	\$375,086	\$30,392	\$405,478	\$0	\$0	\$0	\$405,478
Oakridge-Langara	\$1,621,725	\$468,763	\$2,090,487	\$0	\$0	\$0	\$2,090,487
Triangle West	\$4,705,513	\$1,535,477	\$6,240,990	\$4,333,000	\$0	\$4,333,000	\$1,907,990
Cedar Cottage-Welwyn	\$481,425	\$11,448	\$492,873	\$0	\$0	\$0	\$492,873
Sub-total	\$95,514,831	\$21,983,001	\$117,497,832	\$75,684,750	\$0	\$75,684,750	\$41,813,081
CHILDCARE							
City-wide District	\$10,280,813	\$2,876,766	\$13,157,579	\$8,077,024	\$0	\$8,077,024	\$5,080,556
Downtown South	\$5,721,103	\$472,216	\$6,193,319	\$2,082,500	\$0	\$2,082,500	\$4,110,819
Burrard Slopes	\$1,632,131	\$132,244	\$1,764,376	\$0	\$0	\$0	\$1,764,376
Arbutus	\$2,192,023	\$47,967	\$2,239,990	\$0	\$0	\$0	\$2,239,990
Triangle West	\$1,996,278	\$651,415	\$2,647,693	\$0	\$0	\$0	\$2,647,693
Cedar Cottage-Welwyn	\$431,276	\$10,256	\$441,532	\$0	\$0	\$0	\$441,532
False Creek Flats	\$356,692	\$77,751	\$434,443	\$0	\$0	\$0	\$434,443
Southeast False Creek	\$6,114,689	\$1,628,178	\$7,742,867	\$6,620,346	\$0	\$6,620,346	\$1,122,521
Sub-total	\$28,725,006	\$5,896,793	\$34,621,799	\$16,779,870	\$0	\$16,779,870	\$17,841,929
ENGINEERING							
City-wide District	\$36,595,097	\$12,657,768	\$49,252,865	\$25,747,354	\$1,692,428	\$27,439,782	\$21,813,083
Downtown South	\$1,685,235	\$254,270	\$1,939,505	\$0	\$0	\$0	\$1,939,505
Burrard Slopes	\$781,499	\$69,818	\$851,318	\$999,377	\$0	\$999,377	(\$148,059)
Arbutus	\$235,466	\$5,153	\$240,619	\$124,366	\$0	\$124,366	\$116,253
Oakridge-Langara	\$344,991	\$99,720	\$444,711	\$655,900	\$0	\$655,900	(\$211,189)
Cedar Cottage-Welwyn	\$90,267	\$2,146	\$92,414	\$0	\$0	\$0	\$92,414
False Creek Flats	\$2,257,858	\$492,165	\$2,750,023	\$2,702,118	\$0	\$2,702,118	\$47,905
Grandview-Boundary	\$1,085,131	\$130,158	\$1,215,289	\$0	\$450,000	\$450,000	\$765,289
Southeast False Creek	\$9,435,224	\$2,080,985	\$11,516,209	\$18,912,164	(\$227,592)	\$18,684,572	(\$7,168,363)
Sub-total	\$52,510,769	\$15,792,184	\$68,302,953	\$49,141,278	\$1,914,836	\$51,056,114	\$17,246,839

DCLs Exemptions for Social Housing Projects
(Vancouver Charter, s523D(10)(d))

YEAR	ADDRESS	HOUSING UNITS	DCL DISTRICT	DCL EXEMPTION	YEARLY TOTAL
1999	1221 Seymour	136	Downtown South	\$408,347	\$408,347
2000	227 East Georgia	97	City-wide	\$228,742	\$713,650
	2320 Franklin	33	City-wide	\$87,351	
	668 Powell	61	City-wide	\$72,729	
	520 West 7th	49	City-wide	\$63,691	
	65 West Cordova	106	City-wide	\$213,733	
	2626 Watson	39	City-wide	\$47,405	
2001	377 Powell	31	City-wide	\$38,075	\$427,740
	2111 Triumph	15	City-wide	\$20,148	
	2088 Yukon	37	City-wide	\$82,261	
	533 East Hastings	12	City-wide	\$22,753	
	1267 Granville	63	Downtown South	\$174,665	
	361 Heatley	81	City-wide	\$89,839	
2002	1110 Comox	22	City-wide	\$29,730	\$396,154
	333 East 16th	28	City-wide	\$43,153	
	596 East Hastings	85	City-wide	\$98,271	
	555 Homer	230	City-wide	\$225,000	
2003	1254 East 8th	22	City-wide	\$61,615	\$61,615
2004	475 East Hastings	52	City-wide	\$90,473	\$432,712
	2075 Cassiar	61	City-wide	\$342,239	
2005	1968 East 19th	37	City-wide	\$254,850	\$834,827
	788 Richards	45	City-wide	\$146,580	
	2020 Harrison Drive	77	City-wide	\$433,397	
2006	5616 Fraser	30	City-wide	\$146,086	\$890,369
	3355 East 5th	89	City-wide	\$435,953	
	1110 Comox (minor reno)	0	City-wide	\$710	
	65 East Hastings	92	City-wide	\$307,620	
2007	1321 Richards	87	Downtown South	\$407,275	\$5,307,841
	199 West 1st	84	Southeast False Creek	\$1,263,008	
			City-wide	\$522,624	
	1699 Ontario	67	City-wide	\$316,692	
			Southeast False Creek	\$765,339	
122 Walter Hardwick	101	Southeast False Creek	\$1,437,907		
		City-wide	\$594,996		
2008	1005 Station	80	City-wide	\$220,948	\$220,948
2009	601 East Hastings	37	City-wide	\$402,909	\$1,427,824
	1338 Seymour	104	Downtown South	\$750,337	
	337 West Pender	96	City-wide	\$274,579	
2010	188 East 1st	129	Southeast False Creek	\$912,457	\$2,357,376
			City-wide	\$484,546	
	3595 West 17th	51	City-wide	\$200,554	
	2980 Nanaimo	24	City-wide	\$230,923	
	1601 West 7th	62	Burrard Slopes	\$314,823	
	508 Taylor (minor reno)	0	City-wide	\$1,969	
31 West Pender	24	City-wide	\$212,102		
2011	1249 Howe	110	Downtown South	\$788,853	\$3,289,004
	215 W 2nd Ave	147	City-wide	\$900,517	
			Southeast False Creek	\$1,355,097	
2304 W 8th Ave	30	City-wide	\$244,537		

DCLs Exemptions for Social Housing Projects (*continued*)
(*Vancouver Charter, s523D(10)(d)*)

YEAR	ADDRESS	HOUSING UNITS	DCL DISTRICT	DCL EXEMPTION	YEARLY TOTAL
2012	500 Alexander	6	City-wide	\$21,720	\$3,911,068
	502 Alexander	6	City-wide	\$21,720	
	1134 Burrard	141	Downtown South	\$1,227,608	
	2465 Fraser	103	City-wide	\$599,677	
	111 Princess	139	City-wide	\$840,894	
	220 Princess	147	City-wide	\$1,071,602	
	2305 West 7th	15	City-wide	\$127,848	
TOTAL	52 projects	3,420		\$20,679,476	\$20,679,476

Note: Projects are added to the list at the Building Permit stage.

DCLs Waived for For-profit Affordable Rental Housing Projects
(*Vancouver Charter, s523D(10.3)(a)*)

YEAR	ADDRESS	HOUSING UNITS	DCL DISTRICT	DCL WAIVED	YEARLY TOTAL
2010	1142 Granville	106	Downtown South	\$706,291	\$706,291
2011	1850 Victoria Diversion	192	Cedar Cottage/Welwyn	\$639,267	\$893,645
	1718 Davie St	49	City-wide	\$254,379	
2012	1061 Broughton	186	City-wide	\$1,455,701	\$3,865,291
	2778 East Hastings	34	City-wide	\$252,364	
	1650 Quebec	91	City-wide	\$665,241	
			Southeast False Creek	\$956,467	
	5711 Rhodes	40	City-wide	\$313,184	
	8555 Granville	8	City-wide	\$71,834	
	1549 West 70th	23	City-wide	\$150,499	
TOTAL	9 projects	729		\$5,465,227	\$5,465,227

Note: Projects are added to the list at the Building Permit stage. Projects that are not eligible for DCL waivers are not included in the above table.

DCLs Reduced to Offset Fees Paid for Demolition of Single Room Accommodation Housing
(*Vancouver Charter, s523D(11.1)*)

YEAR	ADDRESS	DCL DISTRICT	DCL REDUCTION	YEARLY TOTAL
2004	480 Robson	Downtown South	\$165,000	\$165,000
2005	909 Richards	Downtown South	\$40,000	\$40,000
2007	210 Carrall	City-wide	\$2,180	\$2,180
2012	none		\$0	\$0
TOTAL			\$207,180	\$207,180

Note: Projects are added to the list at the Building Permit stage. These projects paid the SRA demolition fee, and the Vancouver Charter requires that the DCLs be reduced to offset that payment.

DCLs Reduced to Support Heritage Preservation

(Vancouver Charter, s592(2)(b)(ii))

YEAR	ADDRESS	HERITAGE BUILDINGS PRESERVED	DCL AREA	DCL REDUCTION	YEARLY TOTAL
2000	654 East Georgia	1	City-wide	\$7,102	\$7,102
2003	7400 Oak	1	Oakridge/Langara	\$247,000	\$370,601
	610 Granville	3	City-wide	\$95,713	
	1411 W 11th	4	City-wide	\$27,888	
2004	1477 W 15th	1	City-wide	\$192,050	\$382,181
	500 Granville	1	City-wide	\$50,913	
	977 W 8th	1	City-wide	\$35,854	
	55 East Cordova	1	City-wide	\$103,365	
2007	100 West Cordova	1	City-wide	\$5,273,797	\$5,273,797
2009	1098 Richards	2	Downtown South	\$1,071,018	\$1,071,018
2011	351 Abbott St	1	City-wide	\$124,711	\$162,884
	639 Commercial Dr.	1	City-wide	\$38,173	
2012	564 Beatty	1	City-wide	\$605,920	\$605,920
TOTAL	13 projects	19		\$7,873,504	\$7,873,504

Note: projects are added to the list at the Building Permit stage.

HOUSING				
Year	# of Properties Acquired	Address	Housing Units	DCL funding
1999	1	1221 Seymour	136	\$1,300,125
2000	2	1265 Granville, 1299 W Hastings	176	\$5,120,500
2001	1	1338 Seymour St	104	\$1,515,769
2003	3	5616 Fraser Street, 36 Blood Alley Square, 1261 Granville St	193	\$4,131,250
2004	2	337 W Pender, 1134 Burrard St	237	\$4,162,500
2005	3	3588-3596 W 16th Ave, 1601 W 7th, 1251 Howe St	223	\$9,945,000
2006	1	1321 Richards St	87	\$1,106,250
2007	1	2465 Fraser St	103	\$1,100,000
2008	2	1700 Kingsway, 522 Alexander St	139	\$4,012,500
2011	1	177 W. Pender	<i>tbd</i>	\$2,250,000
2012	1	3484 Kingsway	123	\$3,300,000
Subtotal	18		1,521	\$37,943,894
PARKS				
Year	# of Properties Acquired	Address	Hectares	DCL funding
1993	2	1145-95 Richards, 1168-76 Seymour	0.33	\$2,873,374
1996	1	1150 Seymour	0.06	\$941,076
1997	2	1110 Seymour, 1127-41 Richards	0.20	\$3,708,745
1998	2	1696 West 5th Ave, 1162-64 Seymour	0.17	\$2,258,351
1999	1	1128 Seymour	0.11	\$2,060,000
2001	1	1605 West 6th Ave	0.13	\$1,829,636
2002	1	1160 Seymour	0.03	\$1,112,610
2003	1	2317 McGill St	0.04	\$360,000
2005	1	4326 Atlin St	0.04	\$40,000
2006	1	1 Kingsway	0.09	\$774,246
2008	3	4320 Atlin, 827 E 45th, 515 Davie	0.20	\$9,080,058
2009	1	6090 Prince Albert St	0.02	\$524,144
2011	1	995 E. 45th Ave	0.02	\$665,913
2012	1	1019 E. 45th Ave	0.02	\$775,000
Subtotal	19		1.48	\$27,003,152
TOTAL	37			\$64,947,046