



ADMINISTRATIVE REPORT

Report Date: June 16, 2014
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Meeting Date: July 9, 2014

TO: Standing Committee on City Finance and Services
FROM: Director of Finance
SUBJECT: 2013 Annual Report on Development Cost Levies

RECOMMENDATION

THAT Council receive the 2013 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*.

2013 was a strong year for real estate development in Vancouver. Approved permits for new construction totaled 7.3 million sq. ft. across all Development Cost Levy (DCL) districts. This report summarizes for 2013: 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 the *Vancouver Charter* and *the Local Government Act*, requiring that each municipality in B.C. 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).
- In 2014, the Province amended Section 523D of the Vancouver Charter to extend in-stream DCL rate protection to rezoning and development permit applications.

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.
- In July 2008, Council approved [adjustment of the City-wide DCL rates](#) to reflect construction cost and property inflation and implementation of new rates to be effective in January 2010.
- In October 2009, Council adopted the [annual inflationary adjustment system for the City-wide and Area-specific DCL rates](#), and further directed staff to adjust these rates annually with the new rates effective on September 30 of each year.
- In February 2013, Council approved [replacement of the Oakridge-Langara DCL rates with City-Wide DCL rates](#) effective March 12, 2014, reducing the number of DCL Districts from 11 to 10.

CITY MANAGER'S/GENERAL MANAGER'S COMMENTS

The annual report on DCLs outlines one of the City's primary 'financing growth' tools and how it fits within our long-term financial and capital planning framework. The report is 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 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.

Over the last 12 months, Council approved five public benefits strategies related to Local Community Plans: [Norquay Village](#), [Mount Pleasant](#), [West End](#), [Downtown Eastside](#) and [Marpole](#). These strategies, along with city-wide strategies like the [Housing and Homelessness Strategy](#), [Transportation 2040](#) and forthcoming [Healthy City Strategy](#), will inform the future allocation of DCLs.

The Draft 2015-2018 Capital Plan will be presented to Council in July 2014. The contemplated funding sources include an allocation of a significant portion of current and future DCLs to advance Council and community public amenity priorities arising from growth. Once the Final Capital Plan is approved in September 2014, specific projects and allocations will be brought forward to Council for consideration and approval as part of annual capital budget processes.

REPORT

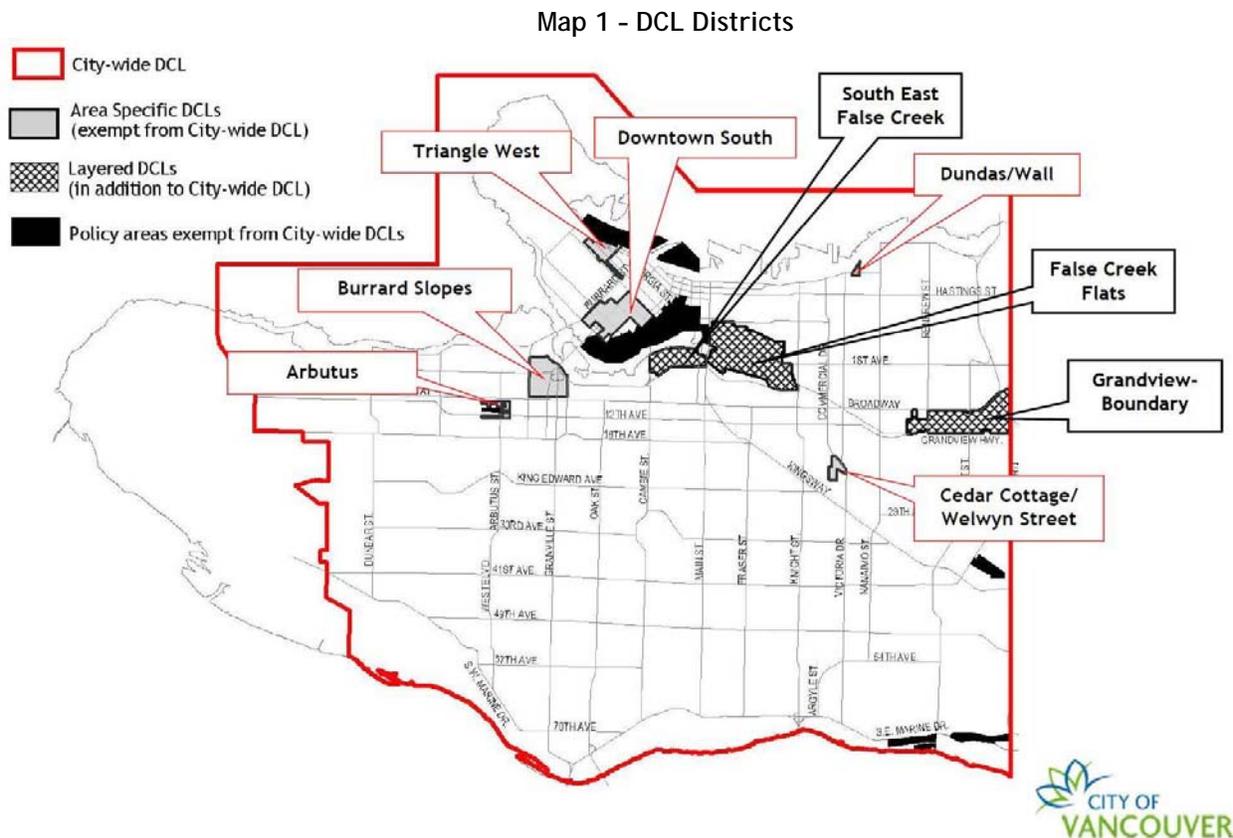
Background/Context

Population growth and the need to enable and support local economic development results in increased requirements for incremental public works as well as public amenities such as childcare, community facilities, parks, affordable 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. In recent Capital Plans, DCLs typically represent 10%-15% of the City's overall capital 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 capital 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, replacing, altering or expanding facilities for transportation (including active transportation and safety improvements), water, sewer and drainage.
- **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.

There are currently 10 DCL districts (see Map 1), with each district having its own specific public benefits strategy and DCL rates.



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: Downtown South, Burrard Slopes, Arbutus, Dundas/Wall, Triangle West, and Cedar Cottage/Welwyn. The City has been working on streamlining the DCL system and in March 2013, Council approved the expansion of the City-wide District to include the area covered by the [Oakridge-Langara District](#) (which took effect in March 2014). Staff are reviewing the status of other Area-specific DCL districts with a view to incorporating them into the City-wide DCL district where appropriate.
- **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 in Map 1) that are exempt from DCLs because alternative public benefits 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. Staff are reviewing the status of these areas and will update the public benefits and funding strategies as appropriate.

In the last decade, the City updated two DCL-related public benefits 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.

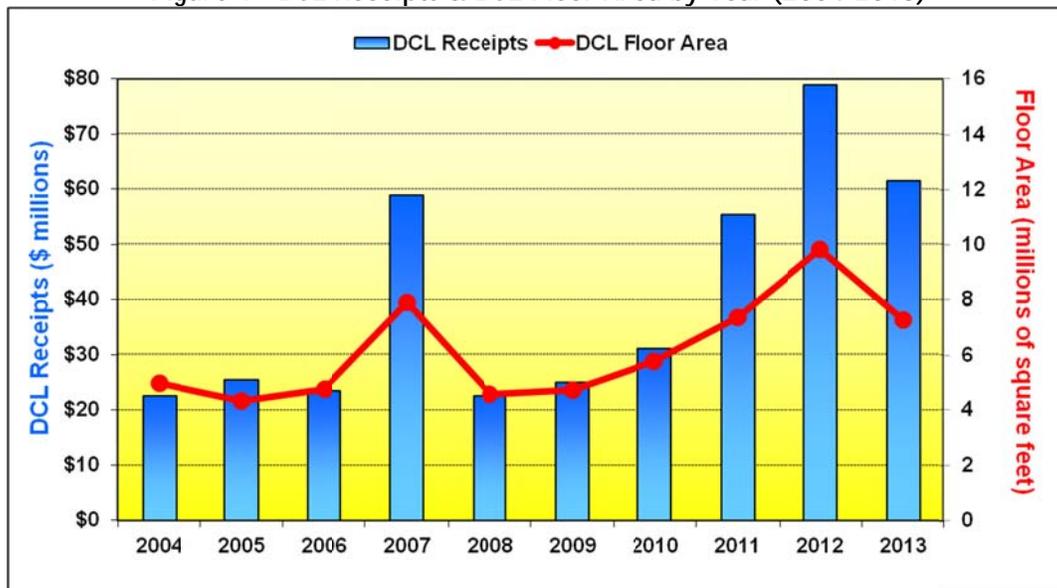
Strategic Analysis

2013 DCL Receipts

In 2013, \$57.6 million was collected from all DCL districts and \$3.9 million of interest was accrued totalling \$61.5 million (2012 - \$78.8 million). Of this amount, 78% came from the City-wide DCL District and 22% came from the Area-specific and Layered DCL Districts.

Figure 1 below shows the historical development activities and DCL receipts (collection and interest) from all districts over the last 10 years (2004-2013), representing an average of 6.1 million sq.ft. per year of development, resulting in an average of \$40.4 million per year of DCL receipts.

Figure 1 - DCL Receipts & DCL Floor Area by Year (2004-2013)



The DCL collected per sq. ft. of development is adjusted annually as necessary by Council to reflect property and construction inflation. The amount of DCLs collected per sq. ft. varies depending on where development happens as noted above. Appendices C, D and E contain further details on DCL receipts (by year, DCL district and spending category).

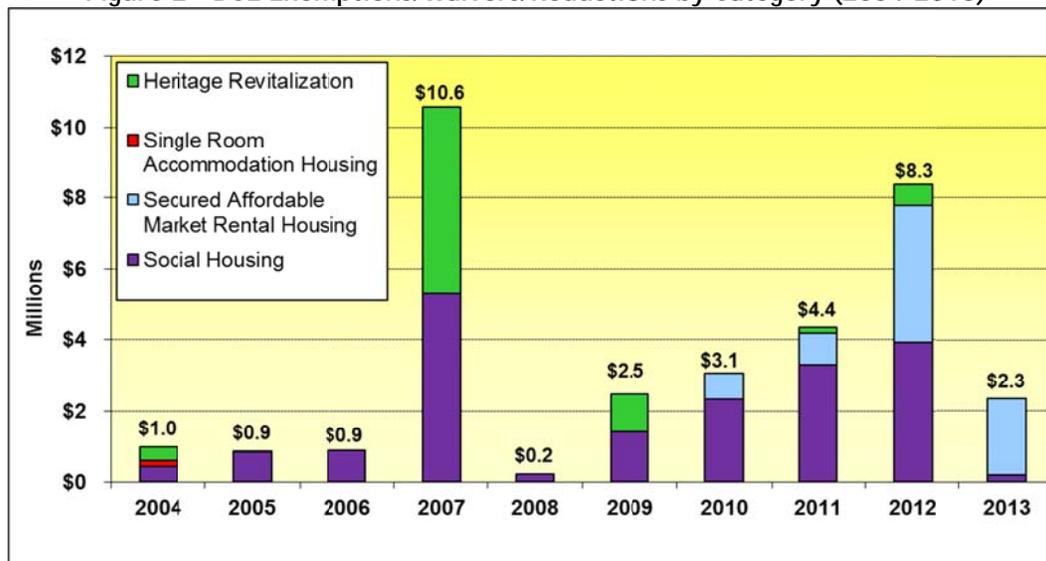
2013 DCL Exemptions, Waivers & Reductions

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 2013 while other housing reports, such as the [2013 Report Card on the Housing and Homeless Strategy](#), may include projects at various stages of planning, design, rezoning and permitting.

In 2013, DCL exemptions/waivers/reductions totalled \$2.3 million (4% of total DCL revenue), all of which was to support secured affordable housing. Affordable housing exemptions/waivers were related to 306 units of secured affordable market rental housing under the STIR or Rental 100 program (\$2.1 million) and 110 units of social housing (\$0.2 million) all of which reached building permit issuance in 2013.

Figure 2 shows DCL exemptions/waivers/reductions by category for the last 10 years (2004-2013). 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 social housing projects (252 units) in SEFC. Between 2008 and 2012, \$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.

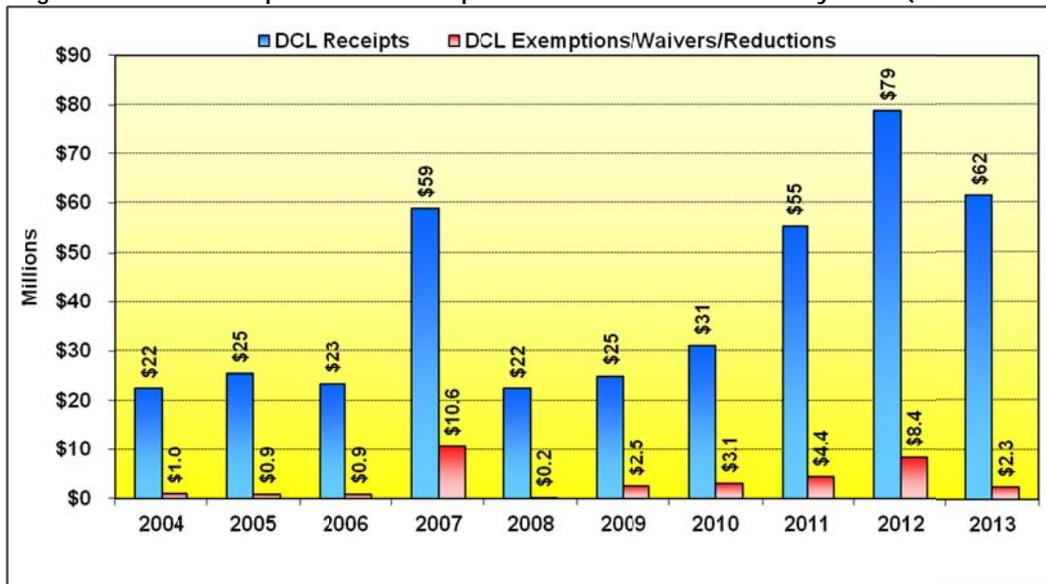
Figure 2 - DCL Exemptions/Waivers/Reductions by Category (2004-2013)



Over the 2004-2013 period (see Appendix F for details), these exemptions/waivers/reductions helped create 2,383 units of social housing (\$18.9 million) and 1,035 units of secured affordable market rental housing (\$7.6 million), and preserve 10 heritage buildings (\$7.5 million). (Note: Some Secured Market Rental Housing projects are not subject to DCL waiver and therefore not included in this report.)

Figure 3 shows DCL receipts versus DCL exemptions/waivers/reductions for the last 10 years (2004-2013). Total DCL exempted/waived/reduced was \$34 million, or 8% of DCL receipts on average over this 10-year period.

Figure 3 - DCL Receipts & DCL Exemptions/Waivers/Reductions by Year (2004-2013)



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

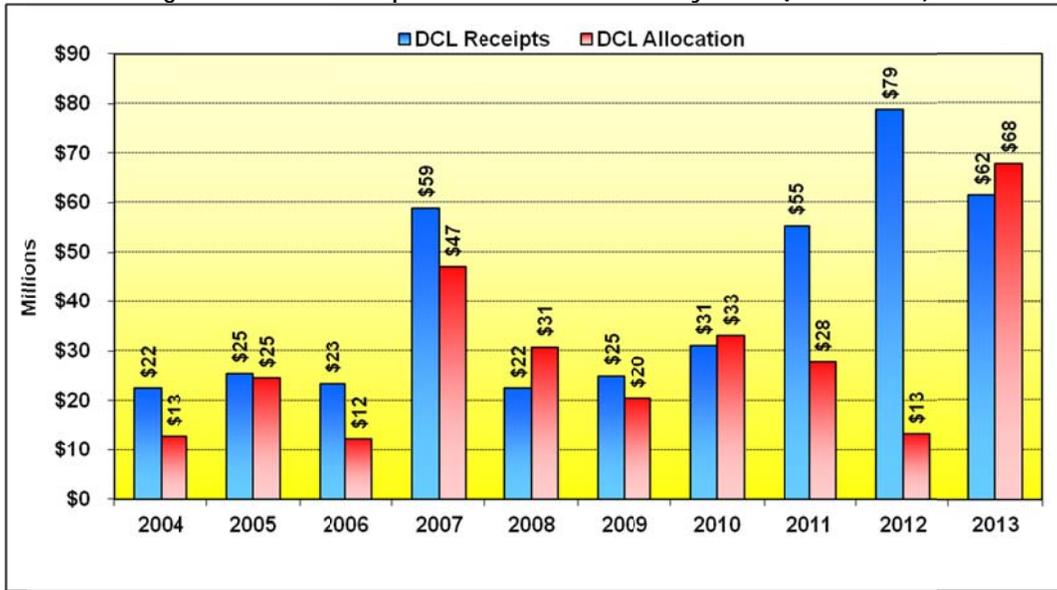
2013 DCL Allocation

Allocation of DCLs to eligible capital projects requires Council approval as part of regular capital budget processes. For capital planning purposes, an estimated DCL allocation is set in the 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. Subsequent adjustments have been made to the Capital Plan, increasing the overall DCL allocation by \$22 million to \$97 million.

Figure 4 shows DCL receipts versus allocation for the last 10 years (2004-2013). Of the \$404 million of DCL receipts generated during that period, Council allocated \$290 million (72%) 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 and status of individual projects. In recent Capital Plans, DCLs typically represent 10%-15% of the City's overall capital funding. In the 2012-2014 Capital Plan, 12% (\$97 million) of the capital expenditures was funded from DCLs.

In 2013, a total of \$68.0 million was allocated by Council, moderately higher than the \$62.5 million in DCL receipts. The higher allocation in 2013 relative to that in recent years is the result of eligible projects progressing from planning and design to construction. Of the \$68.0 million of DCLs, \$36.7 million was allocated to social and supportive housing, \$13.8 million to engineering infrastructure, \$10.0 million to parks and \$7.5 million to childcare.

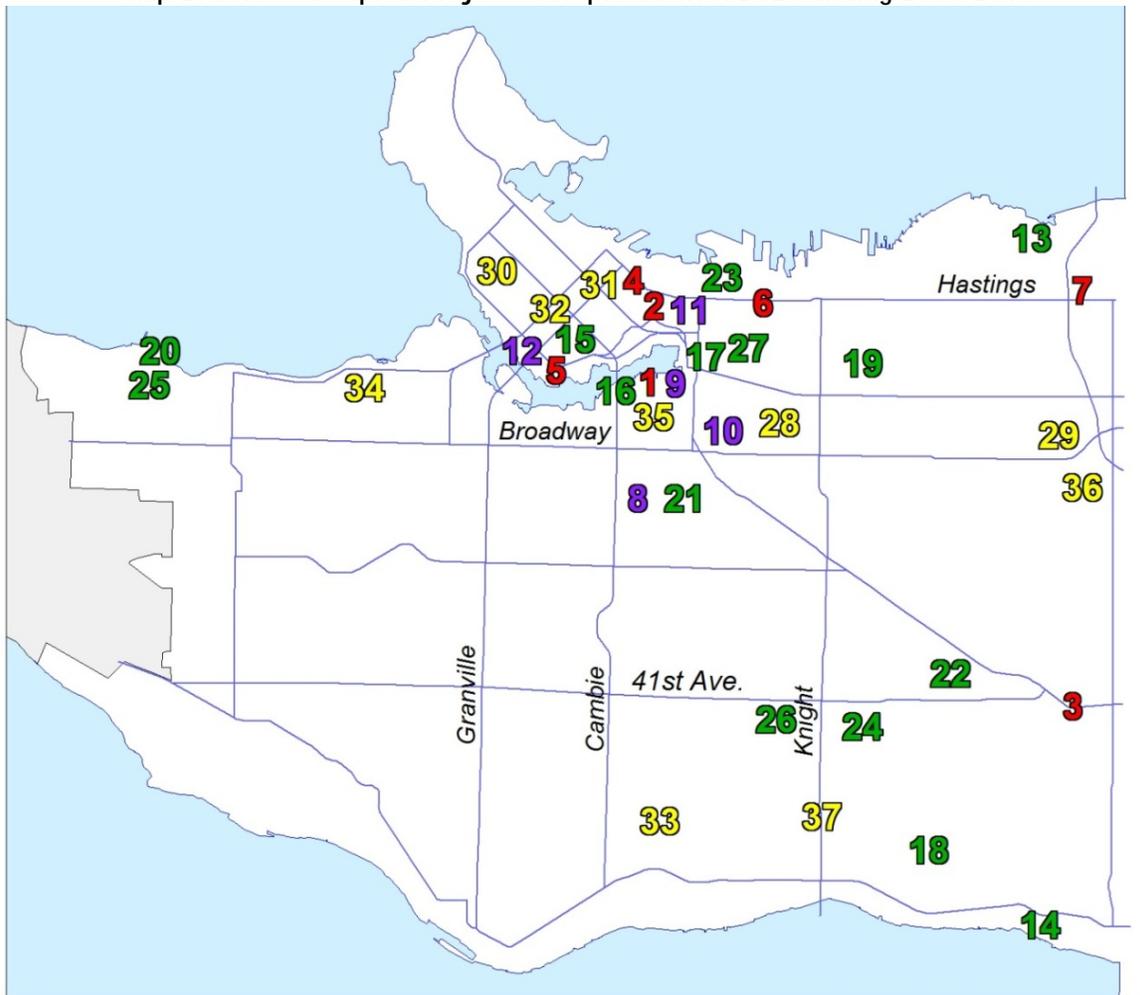
Figure 4 - DCL Receipts & DCLs Allocations by Year (2004-2013)



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

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.

Map 2: Selected Capital Projects Completed with DCL Funding 2009-2013



HOUSING:

- 1 SEFC (252 units)
- 2 Woodward's (200 units)
- 3 3484 Kingway (123 units)
- 4 337 W. Pender (96 units)
- 5 1321 Richards (87 units)
- 6 601 E. Hastings (37 units)
- 7 3475 E. Hastings (40 rooms)

CHILDCARE:

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

PARKS:

- New parks:**
 - 13 Creekside
 - 14 E. Fraserlands
 - 15 Emery Barnes
 - 16 SE False Creek
- Park renewals:**
 - 17 Creekside
 - 18 Fraserview
 - 19 Grandview
 - 20 Jericho Beach
 - 21 Mount Pleasant
 - 22 Norquay
 - 23 Oppenheimer
 - 24 Tecumseh
- Playfields:**
 - 25 Jericho
 - 26 Memorial South
 - 27 'Trillium' site

ENGINEERING:

- Walking & cycling:**
 - 28 Central Valley (west)
 - 29 Central Valley (east)
 - 30 Comox
 - 31 Dunsmuir
 - 32 Hornby
 - 33 North Arm Trail
 - 34 Pt. Grey-York
- Major roads:**
 - 35 Upgrading of 1st & 2nd Ave. in SEFC
 - 36 Grandview-Boundary intersection
 - 37 Knight left-turn bay @ 57th Ave.

Unallocated DCL Balance

At the start of 2013, the balance of unallocated DCLs was \$139.7 million. Including the DCL receipts of \$61.5 million and DCL allocation of \$68.0 million in 2013, the ending balance for 2013 was \$133.2 million. The 2014 Capital Budget includes an allocation of \$12 million in DCLs to fund eligible projects in the areas of affordable housing, childcare, active transportation, and access to park and open space.

The Draft 2015-2018 Capital Plan will be presented to Council in July 2014. It is contemplated that a significant portion of current and future DCLs will be allocated to advance Council and community priorities embedded in various public benefits strategies (e.g. SEFC, East Fraser Lands, Norquay Village, Mount Pleasant, West End, Downtown Eastside, Cambie Corridor/Marpole).

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 account for approximately 12% (\$97 million) of the City's overall capital funding.

The Draft Capital Plan, including a recommendation on DCL allocation, will be presented to Council in July 2014. Once the Final Capital Plan is approved in September 2014, specific projects and allocations will be brought forward to Council for consideration and approval as part of regular capital budget processes.

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.

The Province recently amended the *Vancouver Charter* to extend in-stream DCL rate protection to development permit and rezoning applications. The financial impact, if any, of this change will be reported in next year's annual report on DCLs.

CONCLUSION

This report summarizes the collection, allocation, exemption/waiver/reduction of DCLs in 2013; and the unallocated balance at the start and at the end of that period. This report is part of a broader initiative to enhance accountability and transparency for Council, developers and residents with regards to investments in public amenities. This report outlines one of the City's primary 'financing growth' mechanisms within the city-wide capital planning framework, and how this mechanism supplements property taxes and other City funding in addressing growth-related needs for additional public benefits and in advancing Council's public policy objectives.

* * * * *

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. When a DCL By-law with higher rates is introduced, a number of rezoning, development permit and building permit applications may be at various stages of the approval process. In order to ensure fairness to applications that have been submitted prior to the adoption of the annual DCL By-law rate adjustments, in-stream applications are exempt from DCL rate increases for a period of 12-months from the date of bylaw rate amendment, provided that:

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

If a related building permit application is not issued within the 12-month period, the rate protection expires and new DCL rates take effect.

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 benefits period (typically 20 years) but that, except in unusual circumstances, the provision of amenities matches the flow of DCL receipts. Since 2003, the contemplated DCL allocation as part of the City's 3-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, 2013 (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	\$17.34	N/A	N/A	13.0%	7.0%	42.0%	38.0%
Burrard Slopes	1994	Area-specific	\$11.59	N/A	\$4.63	16.1%	8.5%	3.7%	71.7%
Arbutus	1995	Area-specific	\$8.52	N/A	\$3.41	90.3%	9.7%	-	-
Dundas/Wall	1996	Area-specific	\$3.34	N/A	N/A	-	53.1%	-	46.9%
Oakridge-Langara ²	1996	Area-specific	\$7.48	\$3.03	N/A	-	6.5%	30.3%	63.2%
Triangle West	1997	Area-specific	\$12.67	N/A	N/A	14.0%	-	33.0%	53.0%
Cedar Cottage/ Welwyn	1997	Area-specific	\$6.57	\$2.72	\$4.04	43.0%	9.0%	48.0%	-
City-wide	2001	City-wide	\$12.67	\$2.95	\$5.07	5.0%	22.0%	32.0%	41.0%
False Creek Flats	2001	Layered	\$5.32	N/A	\$5.32	10.0%	63.3%	-	26.7%
Grandview- Boundary	2002	Layered	\$0.82	N/A	\$3.28	-	100.0%	-	-
Southeast False Creek	2007	Layered	\$17.20	N/A	\$2.61	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 took effect on March 12, 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	\$33,095,678	\$46,594,879
2011	7,341,568	\$52,183,589	\$3,138,770	\$55,322,359	\$27,797,512	\$74,119,727
2012	9,802,961	\$75,325,783	\$3,494,849	\$78,820,632	\$13,277,805	\$139,662,553
2013	7,254,588	\$57,587,508	\$3,940,888	\$61,528,396	\$67,954,535	\$133,236,414
Last 10 years	61,381,244	\$371,641,683	\$32,831,356	\$404,473,039	\$289,936,091	\$114,536,948
All years	77,340,286	\$428,709,272	\$35,460,639	\$464,169,911	\$330,933,496	\$133,236,414

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

	RECEIPTS (INCL. INTEREST)			ALLOCATIONS FOR EXPENDITURE			UNALLO- CATED BALANCE
	PRIOR TO 2013	2013	TOTAL	PRIOR TO 2013	2013	TOTAL	
ALL DISTRICTS							
Park	\$182,218,931	\$27,348,817	\$209,567,749	\$119,458,227	\$10,010,806	\$129,469,033	\$80,098,715
Housing	\$117,497,832	\$16,752,484	\$134,250,316	\$75,684,750	\$36,696,000	\$112,380,750	\$21,869,566
Childcare	\$34,621,799	\$4,168,083	\$38,789,882	\$16,779,870	\$7,437,728	\$24,217,598	\$14,572,284
Engineering Infrastructure	\$68,302,953	\$13,259,011	\$81,561,964	\$51,056,114	\$13,810,000	\$64,866,114	\$16,695,850
TOTAL	\$402,641,515	\$61,528,396	\$464,169,911	\$262,978,962	\$67,954,535	\$330,933,496	\$133,236,414
CITY-WIDE							
Park	\$101,151,068	\$19,688,812	\$120,839,881	\$61,888,187	\$10,010,806	\$71,898,994	\$48,940,887
Housing	\$77,243,972	\$15,366,878	\$92,610,850	\$52,380,106	\$28,050,000	\$80,430,106	\$12,180,744
Childcare	\$13,157,579	\$2,401,075	\$15,558,654	\$8,077,024	\$4,999,772	\$13,076,796	\$2,481,859
Engineering Infrastructure	\$49,252,865	\$10,564,728	\$59,817,593	\$27,439,782	\$13,810,000	\$41,249,782	\$18,567,811
Sub-total	\$240,805,485	\$48,021,494	\$288,826,978	\$149,785,099	\$56,870,578	\$206,655,677	\$82,171,301
AREA-SPECIFIC							
Downtown South							
Park	\$29,276,330	\$178,647	\$29,454,977	\$25,108,414	\$0	\$25,108,414	\$4,346,563
Housing	\$31,024,031	\$197,452	\$31,221,483	\$18,971,644	\$8,646,000	\$27,617,644	\$3,603,838
Childcare	\$6,193,319	\$61,116	\$6,254,435	\$2,082,500	\$0	\$2,082,500	\$4,171,935
Engineering Infrastructure	\$1,939,505	\$32,909	\$1,972,414	\$0	\$0	\$0	\$1,972,414
Sub-total	\$68,433,186	\$470,123	\$68,903,309	\$46,162,559	\$8,646,000	\$54,808,559	\$14,094,750
Burrard Slopes							
Park	\$7,937,684	\$705,205	\$8,642,890	\$3,602,579	\$0	\$3,602,579	\$5,040,310
Housing	\$405,478	\$36,391	\$441,869	\$0	\$0	\$0	\$441,869
Childcare	\$1,764,376	\$158,352	\$1,922,727	\$0	\$0	\$0	\$1,922,727
Engineering Infrastructure	\$851,318	\$83,602	\$934,920	\$999,377	\$0	\$999,377	(\$64,457)
Sub-total	\$10,958,856	\$983,550	\$11,942,406	\$4,601,956	\$0	\$4,601,956	\$7,340,450
Arbutus							
Childcare	\$2,239,990	\$41,992	\$2,281,982	\$0	\$2,545,385	\$2,545,385	(\$263,403)
Engineering Infrastructure	\$240,619	\$4,511	\$245,130	\$124,366	\$0	\$124,366	\$120,764
Sub-total	\$2,480,609	\$46,503	\$2,527,112	\$124,366	\$2,545,385	\$2,669,751	(\$142,639)
Oakridge-Langara							
Park	\$4,359,549	\$1,862,465	\$6,222,013	\$335,000	\$0	\$335,000	\$5,887,013
Housing	\$2,090,487	\$893,088	\$2,983,575	\$0	\$0	\$0	\$2,983,575
Engineering Infrastructure	\$444,711	\$189,987	\$634,698	\$655,900	\$0	\$655,900	(\$21,202)
Sub-total	\$6,894,747	\$2,945,540	\$9,840,287	\$990,900	\$0	\$990,900	\$8,849,387
Triangle West							
Park	\$10,023,409	\$152,499	\$10,175,907	\$0	\$0	\$0	\$10,175,907
Housing	\$6,240,990	\$94,952	\$6,335,942	\$4,333,000	\$0	\$4,333,000	\$2,002,942
Childcare	\$2,647,693	\$40,283	\$2,687,976	\$0	\$0	\$0	\$2,687,976
Sub-total	\$18,912,092	\$287,733	\$19,199,825	\$4,333,000	\$0	\$4,333,000	\$14,866,825
Cedar Cottage/Welwyn							
Housing	\$492,873	\$163,724	\$656,597	\$0	\$0	\$0	\$656,597
Childcare	\$441,532	\$146,669	\$588,201	\$0	\$0	\$0	\$588,201
Engineering Infrastructure	\$92,414	\$30,698	\$123,112	\$0	\$0	\$0	\$123,112
Sub-total	\$1,026,818	\$341,091	\$1,367,910	\$0	\$0	\$0	\$1,367,910
Sub-total	\$108,706,308	\$5,074,540	\$113,780,848	\$56,212,780	\$11,191,385	\$67,404,165	\$46,376,683

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

	RECEIPTS (INCL. INTEREST)			ALLOCATIONS FOR EXPENDITURE			UNALLO- CATED BALANCE
	PRIOR TO 2013	2013	TOTAL	PRIOR TO 2013	2013	TOTAL	
LAYERED							
False Creek Flats							
Park	\$1,159,962	\$102,645	\$1,262,607	\$0	\$0	\$0	\$1,262,607
Childcare	\$434,443	\$38,444	\$472,887	\$0	\$0	\$0	\$472,887
Engineering Infrastructure	\$2,750,023	\$243,350	\$2,993,373	\$2,702,118	\$0	\$2,702,118	\$291,255
<i>Sub-total</i>	<i>\$4,344,428</i>	<i>\$384,439</i>	<i>\$4,728,867</i>	<i>\$2,702,118</i>	<i>\$0</i>	<i>\$2,702,118</i>	<i>\$2,026,749</i>
Grandview-Boundary							
Park	\$134,222	\$0	\$134,222	\$0	\$0	\$0	\$134,222
Engineering Infrastructure	\$1,215,289	\$473,054	\$1,688,343	\$450,000	\$0	\$450,000	\$1,238,343
<i>Sub-total</i>	<i>\$1,349,511</i>	<i>\$473,054</i>	<i>\$1,822,565</i>	<i>\$450,000</i>	<i>\$0</i>	<i>\$450,000</i>	<i>\$1,372,565</i>
Southeast False Creek							
Park	\$28,176,706	\$4,658,544	\$32,835,251	\$28,524,046	\$0	\$28,524,046	\$4,311,205
Childcare	\$7,742,867	\$1,280,153	\$9,023,020	\$6,620,346	(\$107,429)	\$6,512,918	\$2,510,102
Engineering Infrastructure	\$11,516,209	\$1,636,172	\$13,152,381	\$18,684,572	\$0	\$18,684,572	(\$5,532,191)
<i>Sub-total</i>	<i>\$47,435,783</i>	<i>\$7,574,869</i>	<i>\$55,010,652</i>	<i>\$53,828,965</i>	<i>(\$107,429)</i>	<i>\$53,721,536</i>	<i>\$1,289,116</i>
Sub-total	\$53,129,722	\$8,432,362	\$61,562,084	\$56,981,083	(\$107,429)	\$56,873,654	\$4,688,430

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

	RECEIPTS (INCL. INTEREST)			ALLOCATIONS FOR EXPENDITURE			UNALLO- CATED BALANCE
	PRIOR TO 2013	2013	TOTAL	PRIOR TO 2013	2013	TOTAL	
ALL CATEGORIES							
Park	\$182,218,931	\$27,348,817	\$209,567,749	\$119,458,227	\$10,010,806	\$129,469,033	\$80,098,715
Housing	\$117,497,832	\$16,752,484	\$134,250,316	\$75,684,750	\$36,696,000	\$112,380,750	\$21,869,566
Childcare	\$34,621,799	\$4,168,083	\$38,789,882	\$16,779,870	\$7,437,728	\$24,217,598	\$14,572,284
Engineering Infrastructure	\$68,302,953	\$13,259,011	\$81,561,964	\$51,056,114	\$13,810,000	\$64,866,114	\$16,695,850
TOTAL	\$402,641,515	\$61,528,396	\$464,169,911	\$262,978,962	\$67,954,535	\$330,933,496	\$133,236,414
PARKS							
City-wide District	\$101,151,068	\$19,688,812	\$120,839,881	\$61,888,187	\$10,010,806	\$71,898,994	\$48,940,887
Downtown South	\$29,276,330	\$178,647	\$29,454,977	\$25,108,414	\$0	\$25,108,414	\$4,346,563
Burrard Slopes	\$7,937,684	\$705,205	\$8,642,890	\$3,602,579	\$0	\$3,602,579	\$5,040,310
Oakridge-Langara	\$4,359,549	\$1,862,465	\$6,222,013	\$335,000	\$0	\$335,000	\$5,887,013
Triangle West	\$10,023,409	\$152,499	\$10,175,907	\$0	\$0	\$0	\$10,175,907
False Creek Flats	\$1,159,962	\$102,645	\$1,262,607	\$0	\$0	\$0	\$1,262,607
Grandview-Boundary	\$134,222	\$0	\$134,222	\$0	\$0	\$0	\$134,222
Southeast False Creek	\$28,176,706	\$4,658,544	\$32,835,251	\$28,524,046	\$0	\$28,524,046	\$4,311,205
Sub-total	\$182,218,931	\$27,348,817	\$209,567,749	\$119,458,227	\$10,010,806	\$129,469,033	\$80,098,715
HOUSING							
City-wide District	\$77,243,972	\$15,366,878	\$92,610,850	\$52,380,106	\$28,050,000	\$80,430,106	\$12,180,744
Downtown South	\$31,024,031	\$197,452	\$31,221,483	\$18,971,644	\$8,646,000	\$27,617,644	\$3,603,838
Burrard Slopes	\$405,478	\$36,391	\$441,869	\$0	\$0	\$0	\$441,869
Oakridge-Langara	\$2,090,487	\$893,088	\$2,983,575	\$0	\$0	\$0	\$2,983,575
Triangle West	\$6,240,990	\$94,952	\$6,335,942	\$4,333,000	\$0	\$4,333,000	\$2,002,942
Cedar Cottage-Welwyn	\$492,873	\$163,724	\$656,597	\$0	\$0	\$0	\$656,597
Sub-total	\$117,497,832	\$16,752,484	\$134,250,316	\$75,684,750	\$36,696,000	\$112,380,750	\$21,869,566
CHILDCARE							
City-wide District	\$13,157,579	\$2,401,075	\$15,558,654	\$8,077,024	\$4,999,772	\$13,076,796	\$2,481,859
Downtown South	\$6,193,319	\$61,116	\$6,254,435	\$2,082,500	\$0	\$2,082,500	\$4,171,935
Burrard Slopes	\$1,764,376	\$158,352	\$1,922,727	\$0	\$0	\$0	\$1,922,727
Arbutus	\$2,239,990	\$41,992	\$2,281,982	\$0	\$2,545,385	\$2,545,385	(\$263,403)
Triangle West	\$2,647,693	\$40,283	\$2,687,976	\$0	\$0	\$0	\$2,687,976
Cedar Cottage-Welwyn	\$441,532	\$146,669	\$588,201	\$0	\$0	\$0	\$588,201
False Creek Flats	\$434,443	\$38,444	\$472,887	\$0	\$0	\$0	\$472,887
Southeast False Creek	\$7,742,867	\$1,280,153	\$9,023,020	\$6,620,346	(\$107,429)	\$6,512,918	\$2,510,102
Sub-total	\$34,621,799	\$4,168,083	\$38,789,882	\$16,779,870	\$7,437,728	\$24,217,598	\$14,572,284
ENGINEERING							
City-wide District	\$49,252,865	\$10,564,728	\$59,817,593	\$27,439,782	\$13,810,000	\$41,249,782	\$18,567,811
Downtown South	\$1,939,505	\$32,909	\$1,972,414	\$0	\$0	\$0	\$1,972,414
Burrard Slopes	\$851,318	\$83,602	\$934,920	\$999,377	\$0	\$999,377	(\$64,457)
Arbutus	\$240,619	\$4,511	\$245,130	\$124,366	\$0	\$124,366	\$120,764
Oakridge-Langara	\$444,711	\$189,987	\$634,698	\$655,900	\$0	\$655,900	(\$21,202)
Cedar Cottage-Welwyn	\$92,414	\$30,698	\$123,112	\$0	\$0	\$0	\$123,112
False Creek Flats	\$2,750,023	\$243,350	\$2,993,373	\$2,702,118	\$0	\$2,702,118	\$291,255
Grandview-Boundary	\$1,215,289	\$473,054	\$1,688,343	\$450,000	\$0	\$450,000	\$1,238,343
Southeast False Creek	\$11,516,209	\$1,636,172	\$13,152,381	\$18,684,572	\$0	\$18,684,572	(\$5,532,191)
Sub-total	\$68,302,953	\$13,259,011	\$81,561,964	\$51,056,114	\$13,810,000	\$64,866,114	\$16,695,850

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	
2013	951 Boundary	56	City-wide	\$61,727	\$193,848
	155 East 37th	53	City-wide	\$117,221	
	100 East Cordova	1	City-wide	\$14,900	
TOTAL	55 projects	3,530		\$20,873,323	\$20,873,323

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

DCLs Waived for Secured Affordable Market 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	
2013	8198 Cambie	110	Oakridge-Langara	\$457,253	\$2,149,347
	2525 Carnarvon	70	City-wide	\$678,276	
	1388 Continental	89	City-wide	\$709,438	
	2215 East Hastings	37	City-wide	\$304,380	
TOTAL	13 projects	1,035		\$7,614,574	\$7,614,574

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
2013	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
2013	none	0		\$0	\$0
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
2013	5	2610 Victoria Dr, 95 E 1st Av., 2780 S.E. Marine, 2800 S.E. Marine, 2910 E. Kent South	466	\$32,846,000
Subtotal	23		1,987	\$70,789,894
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
2013	1	3276 Yukon	0.07	\$1,640,000
Subtotal	20		1.55	\$28,643,152
TOTAL	43			\$99,433,046